## SECTION 8: CURRICULA

although a student judged weak in one of the subgroups may be required to take all three electives from that subgroup. At least 30 s.h. must be in business courses numbered 6300 or above. Upon approval by the assistant dean for graduate programs certain 5000-level courses may be substituted for business electives, reducing the total required business courses numbered 6300 or above to 21 . Students may choose to use their electives to complete one of the graduate certificate programs as approved by the assistant dean for graduate programs.

## MD/MBA

The Brody School of Medicine and the College of Business cooperatively offer a joint MD/MBA dual degree program. Students in the Brody School of Medicine may use the school's cooperative educational experience option to enroll in the MBA program in the College of Business, usually between the second and third years of medical school. The MD/MBA dual degree program is also open to medical students who are accepted for, or enrolled in, other accredited medical schools, physicians who are currently in medical residence training programs, and practicing physicians. The GMAT requirement is waived for applicants with MD degrees or students from accredited medical schools.

The MD/MBA degree program is structured for medical students, residents, and practicing physicians. Medical students and residents may complete all MBA course work in one calendar year by entering in the second session of summer school and finishing in the first session of summer school twelve months later. Practicing physicians and residents who attend part time may enter in any term.

Courses required to fulfill the MBA requirement are ACCT 6241, 6521; FINA 6144, 6204, 6604; MGMT 6102, 6722, 6802; MIS 6143; MKTG 6162, 6822; OMGT 6123 or 6683; 6213, 6613.

## MSA

The MSA degree program includes advanced study in business administration and provides for greater depth and breadth in professional courses in accounting than is possible in current undergraduate degree programs or master's in business administration programs. The MSA degree meets the requirements to sit for the CPA exam in North Carolina and most other states.

The MSA degree program requires between a minimum of 30 s.h. and a maximum of 45 s.h. and consists of three major components; the business core, the accounting evaluation, and the accounting breadth. Courses required to fulfill the business core requirement are ACCT 6221, 6231 . One or both of the business core courses may be waived if equivalent recent work of sufficient depth has been completed at a high performance level. Courses required to fulfill the accounting evaluation requirement are ACCT 6621, 6631, 6641 . Some or all of the accounting evaluation courses may be waived if equivalent recent work of sufficient depth has been completed at a high performance level.

Undergraduate accounting majors must complete the following courses to fulfill the accounting breadth requirement: ACCT 6611, 6701, 6891, 6901, 6951, 6981; FINA 6604, and 9 s.h. of accounting electives numbered 6300 or greater. Undergraduate non-accounting majors must complete the following courses to fulfill the accounting breadth requirement: ACCT 6611, 6701, $6891,6901,6951,6981$; and 9 s.h. of accounting electives numbered 6300 or greater. At least 30 s.h. must be in accounting courses numbered 6300 or above.

## CERTIFICATE PROGRAMS

College of Business graduate certificate programs are open to students enrolled in the MBA and MSA programs, concurrently enrolled in MBA or MSA degree programs from AACSB accredited institutions, possessing an MBA or MSA degree from an AACSB accredited institution, and applicants with graduate business degrees from schools of business without AACSB accreditation with the approval of the assistant dean for graduate programs. MBA students may choose to use their electives to complete one of the graduate business certificate programs. Courses required to fulfill the various graduate business certificates requirements are as follows:

Development and Environmental Planning (12 s.h.): PLAN 6301, 6305; choose two from: PLAN 6000, 6009, 6010, 6019, 6020, 6029.

Electronic Commerce (12 s.h.): MIS 6863, 6883; MKTG 6662, 6762.
Finance (12 s.h.): Choose four from the following: FINA 6624, 6654, 6814, 6824, 6854, 6874, 6876

Health Care Management (12 s.h.): COHE 6000, 6600, 6610, 6620.
Hospitality Management (12 s.h.): HMGT 6310, 6400, 6410, 6420.
International Management (12 s.h.): INTL 6005, 6105, 6500; choose one from: FINA 6876; MGMT 6322; MKTG 6992; complete the foreign language requirement for the master of arts in international studies; and have a minimum of a semester-long international field experience in the area in which the selected foreign language is used, as approved by the assistant dean for graduate programs.

Management information Systems (12 s.h.): MIS 6843, 6863, 6873, 6883.
Marketing (12 s.h.): Choose four from the following: MKTG 6642, 6652, 6662, 6752, 6762, 6842, 6992.
Professional investment Management and Operations (12 s.h.): FINA 6624, 6824, 6904, 6914.
School Business Management (12 s.h.): LEED 6804, 6807, 7408, 7470.
Supply Chain Management (12 s.h.): OMGT 6383, 6743, 6763; choose one from: MKTG 6762, OMGT 6333, 6493.
Tax (9 s.h.): ACCT 6911, 6921, 6931.
MBA students may choose to use their electives to complete one of the following graduate certificate programs as approved by the assistant dean for graduate programs. Additional application and program coordinator approval may be required. Courses required to fulfill the various certificate requirements are as follows:

Sport Management (12 s.h.): EXSS 6106, 6132; choose two from: EXSS 6001, 6102, 6131, 6133, RCLS 6005. See College of Health and Human Performance, Department of Exercise and Sport Science, for certificate requirements.

Security Studies (15 s.h.): Through the Division of Academic Affairs, the university offers the interdisciplinary graduate certificate in security studies. See Thomas Harriot College of Arts and Sciences, Department of Political Science, for certificate requirements.

## BUSI: BUSINESS

6001, 6002, 6003. Internship in Business $(\mathbf{1 , 2 , 3}) \mathrm{P}$ : Consent of assistant dean for graduate programs. Part-time experience under the supervision of a business owner, manager, or business professional.

## DEPARTMENT OF ACCOUNTING

## Dan L. Schisler, Chairperson, 3208 Bate Building

## ACCT: ACCOUNTING

6221. Principles of Accounting and Finance (3) Generation and flow of financial information through the accounting system as well as financial control, capital budgeting, time value of money, ratio analysis, and valuation.
6222. Principles of Business (3) The functions of business from organizational structure and human resource management to marketing behavior.
6223. Financial and Managerial Accounting (3) May not count toward the MSA. Generation and flow of financial information through accounting system and its uses by management in decision-making process.
6224. Fraud Examination (3) May not count toward the MSA. P: ACCT 6241. Basic understanding of fraud prevention, detection concepts, and examination techniques.
6225. Accounting for Decision Making (3) May not count toward the MSA. P: ACCT 6241. Managerial accounting, cost theories, and applications and their effect on decision making.
