

Business — Graduate Programs

The Craig School of Business

Craig Graduate Programs

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Master of Business Administration (M.B.A.)

Master of Business Administration for Executives (M.B.A.)

Master of Science in Accountancy (M.S.)

Master of Business Administration

The Master of Business Administration (M.B.A.) degree program is designed to provide professional education for managers of business, agriculture, education, government, and nonprofit organizations. The M.B.A. program offers elective area courses in special areas of professional practice, such as agribusiness, entrepreneurship, finance, general management, human resource management, international business, management information systems, and marketing. We are committed to developing one of the top applied M.B.A. Programs in the nation. As a result, your studies will be complemented by numerous opportunities to solve real world business problems through internships and team consulting projects.

Admission. The program is open to college graduates without regard to the area of undergraduate study. Applicants are expected to show intellectual promise to do well in the program, and upon graduation, to perform effectively as professional managers. Applicants must submit the following to be considered for admission into the traditional M.B.A. program:

1. a completed California State University, Fresno Graduate Application form
2. a completed M.B.A. Program Application form
3. complete university or college transcripts
4. official record of the Graduate Management Admission Test (GMAT). The GMAT requirement may be waived based on a recommendation by the school's Graduate Committee to the graduate director that the candidate has substantial work experience (minimum of 10 years) and significant managerial or professional experience (minimum of three years) and



has successfully completed and individual interview. The terms "managerial or professional experience" are defined as follows:

- **Managerial Experience:** experience in work in which the primary duty includes overall responsibility for an enterprise, subdivision, department, or similar independent or quasi-independent organization. Duties typically includes such things as hiring and firing personnel, planning, discretion and judgment, and organizing and controlling work that substantially affects a major aspect of the organization's operations. Individuals with this level of responsibility usually have titles such as "manager," "director," "vice-president," "president," "chief information officer," "chief financial officer," "chief operating officer," or "chief executive officer."
- **Professional Experience:** experience in work that requires advanced knowledge acquired by a prolonged course of specialized study and involved work that is predominately intellectual and

varied in character. Examples would include medical doctors, dentists, psychologists, lawyers, and certified public accountants.

M.B.A. Degree Requirements

The M.B.A. is awarded to students upon completion of requirements in three groups of courses. These groups generally are completed in sequence. Students may not take Group II or Group III courses prior to the semester they complete their Group I requirements without permission from the graduate business director.

Group I

The following five courses or equivalent knowledge are required of non-business majors, business majors from non-Association to Advance Collegiate Schools of Business, International (AACSB) business schools, or students who graduated from an AACSB Program more than seven years ago: MBA 200, 201, 203, 204, and 205. Some or all of Group I requirements may be waived on the basis of an evaluation of previous coursework.

Equivalent knowledge may be demonstrated through examinations offered two times

each year (before the beginning of fall and spring semesters).

Units

Group II..... 18

These courses develop the core managerial skills for the M.B.A. candidate. Course topics include leadership and organizational behavior, management information systems, financial management, managerial accounting, marketing management, and the regulatory and ethical environment of business.

MBA 210, 211, 212, 213, 214, and 215

Group III Electives 12

These courses allow the student to integrate the knowledge from Group I and II. Students may take any 12 units from MBA 220-274, or other approved electives.

Group III Required Courses 6

These courses represent the culminating experience and include MBA 279 (Policy and Strategy) and either MB 298 (Management Project) or MBA 299 (Thesis).

Note: Students may focus their area of study by choosing their electives from one of the following subject areas: Entrepreneurship (MBA 270, 272, 273, 274), International Business (MBA 231, 241, 251, 261), Finance (MBA 230, 231, 232, 233, 234), General Management (MBA 230, 240, 250, 260, 270), Human Resource Management (MBA 240, 241, 242, 243, 244, 245, 246, 247), Management Information Systems (MBA 250, 251, 252, 253), and Marketing (MBA 260, 261, 262, 263, 264).

The university's graduate-level writing proficiency requirement is fulfilled by passing the writing component of MBA 210.

M.B.A. Program for Executives. The on-campus M.B.A. program for executives is administered by the Craig M.B.A. program in the Craig School of Business and is an alternative path for the Master's in Business Administration. The program is one of about 150 in the United States designed especially to meet the needs of mid-career executives and the only one in Central California that is accredited by the Association to Advance Collegiate Schools of Business (AACSB). Students in the program are required to have a minimum of ten years of work experience and three years of significant managerial or professional experience to ensure a wealth of practical knowledge is brought to the classrooms' discussions.

In addition to meeting the requirements for classified graduate standing and the basic

requirements for the master's degree as set forth by the university's Division of Graduate Studies, students must complete the 36-unit program by taking predetermined courses in a predetermined pattern over a 17-month period. **No transfer courses and no substitute classes are accepted.**

To be considered, candidates must have the following:

1. A minimum of 10 years of business experience, at least three years of which involves significant managerial or professional responsibility
2. A completed application form, with the applicant's sponsor's signature
3. A minimum GPA of 2.5 in the last 60 units of education
4. A bachelor's degree (official undergraduate transcripts)
5. A current resume and a cover letter stating why the applicant is interested in this program
6. A personal statement that includes a statement of job responsibilities
7. Two letters of recommendation (one from a senior member of the sponsoring organization)
8. Recommendation of leadership potential by a panel of distinguished faculty
9. A *nonrefundable* application fee of \$55 made payable to California State University, Fresno.

Students accepted for the on-campus M.B.A. program for executives are fully matriculated in the university and meet all university requirements as established by the Division of Graduate Studies. (Please see the *Division of Graduate Studies* section of the university's *General Catalog* for detailed information on admissions, advancement, and graduation requirements.) For the convenience of students, however, courses are scheduled in a modular fashion on Fridays and Saturdays rather than the traditional semester time frame. The fee structure is also unique to the program and unrelated to the usual California State University, Fresno fee schedule. Students should contact the Craig Graduate Programs Office or review the M.B.A. program Web site at www.craig.csufresno.edu/mba for a program description, admission requirements, courses, calendar/class schedules, and fee summary.

The official program for all students in any one cycle, or cohort, is identical. (All

students are in the "General Management" elective area.) Advancement to candidacy requires passing the writing requirement component of MBA 210 and at least 9 units with at least a 3.0 grade point average.

Master of Science in Accountancy

The Master of Science program in Accountancy is designed to prepare graduates for success in the professional field of accountancy. Goals include the preparation and qualification of graduates for professional certification in the field, as well as preparation of graduates for success in their careers well after achieving certification, to enable graduates to become leaders in the profession. The program provides a curriculum that completes the coverage of the content material for the Uniform Certified Public Accountant (CPA) exam. Further, the program provides students with an opportunity to earn a Master of Science in Accountancy while meeting the additional educational requirements of 150 units for the preferred pathway of California's CPA licensure requirements. The M.S. in Accountancy program also enhances preparation for other professional certifications such as that for a Certified Management Accountant (CMA). The program provides a high quality educational experience promoting the development of requisite skills and tools for success in the profession well after certification.

Admission. The program is open to college graduates without regard to the area of undergraduate study. Applicants are expected to show intellectual promise to do well in the program, and, upon graduation, to perform effectively as professional accountants. Applicants must submit the following to be considered for admission:

1. a completed California State University Graduate Application Form, online through CSU Mentor (www.csumentor.edu),
2. a completed M.S. in Accountancy program application form,
3. complete university or college transcripts,
4. official record of the Graduate Management Admission Test (GMAT), and
5. a description of work experience.

Admission to the graduate program in accountancy is based upon the evaluation of a student's capacity to successfully complete

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master's level work. Multiple criteria are used to assess an applicant's qualifications including coursework completed, grades, test scores, and a personal statement. While many applicants meet the minimum admission requirements for the university, a limited number of positions are available, and some applicants meeting minimum admission requirements may not be offered admission.

To attain classified standing at the time of admission, an applicant must have received within the last seven years a bachelor's degree with an emphasis in accounting from an Association to Advance Collegiate Schools of Business (AACSB) business school. Applicants who do not meet the requirements above may be admitted to conditionally classified standing in order to complete the following prerequisites :

Pre-M.S. in Accountancy Business Courses: The following four M.B.A. Group I courses are required of non-business majors, business majors from non-AACSB business schools, or students who graduated from an AACSB Program more than seven years ago: MBA 200, 203, 204, and 205. Some or all of Group I requirements may be waived on the basis of evaluation of previous coursework or equivalent knowledge.

Pre-M.S. in Accountancy Accounting Courses: The following six accounting courses are required of nonaccountancy majors (i.e., students without a bachelor's degree with an emphasis in accounting), accountancy majors from non-AACSB business schools, or accountancy majors who graduated from an AACSB program more than seven years ago: ACCT 4A, 4B, 120A, 120B, 132, and 162. Some or all of these courses may be waived on the basis of evaluation of previous coursework or equivalent knowledge.

Approved coursework up to a maximum of 10 units of the 30 units required for the M.S. can be taken concurrently with prerequisite courses by a student with conditionally classified standing.

To attain classified standing from conditionally classified standing, a student must complete the remaining prerequisite courses with a minimum grade point average of 3.0 and have earned a minimum grade point average of 3.0 in all coursework taken toward the M.S. in Accountancy.

Graduate Level Writing Competence California State University, Fresno requires that students have graduate level writing abilities before being advanced to candidacy for the M.S. in Accountancy. The Graduate Writing Skills requirement for the M.S. in Accountancy, program is met by passing a designated writing component from one of the four core MSA courses. Please see the program's Graduate Writing Requirement Policy for details on designating a writing component from a core MSA course and for more information.

(See also *Graduate Studies*.)

Master of Science Degree Requirements

Accountancy Major

The Master of Science requires a minimum of 30 units after the completion of the baccalaureate degree according to the criteria below. Undergraduate courses used toward fully classified status may not be used toward the master's degree.

	<i>Units</i>
Core MSA courses	16
MSA 220, 222, 224, 226	
Select MBA courses	6
Two courses from MBA Group II or III, excluding MBA 213 and MBA 215	
Approved electives	8
Culminating experience (Comprehensive Exam)	0
Total	30

GRADUATE COURSES

(See *Catalog Numbering System*.)

Master of Business Administration (MBA)

MBA 200. Managerial Economics (3)

Prerequisites: finite mathematics, admission to graduate business program or permission of director. Logic and methods of economic analysis for business decisions. Production, cost, supply; buyer behavior, consumer demand, derived demand; forecasting; market structure, pricing, negotiation; government regulation; risk, uncertainty, macroeconomic concepts.

MBA 201. Accounting and Information Systems (3)

Prerequisites: electronic spreadsheet literacy, and either admission to graduate program in business or permission of director. Concepts and terminology of financial and manage-

rial accounting and information systems. Transaction processing systems and planning and control systems integrated with data capture, data classification, information storage and organization, information access and display/reporting.

MBA 203. Methods of Decision Sciences (3)

Prerequisites: linear functions, familiarity with PC-based microcomputing and spreadsheets, and either admission to the graduate business program or permission of director. Statistical concepts, inferential statistical methods, management science techniques. Descriptive statistics; discrete random variables; expected value decision theory; continuous distributions; sampling distributions; estimation; hypothesis testing; analysis of variance; linear regression and correlation; chi-square tests; time series analysis and forecasting; simulation. (2 seminar, 2 lab hours)

MBA 204. Global Environment of Business (3)

Prerequisite: admission to the graduate business program or permission of director. Introduction to global business environment. Cultural, economic, political, and legal systems. Advances in global trade, marketing, production, accounting, taxation, financial and payment systems. Impact of technological advances, multinational corporations, and nation-states on the performance and competitiveness of businesses. Lecture and case.

MBA 205. Production and Operations Management (3)

Prerequisites: MBA 203 or concurrently, admission to the program or permission of director. Production and operations systems; product development; process selection; facility location and design; transportation management; method analysis; job design; work measurement; planning and control; project management; inventory control; just-in-time philosophy; total quality management.

MBA 210. Leadership and Organizational Behavior (3)

A seminar that examines management functions and behavioral processes as they relate to complex problems in today's dynamic organizations. Special emphasis on leadership, organizational change, and motivational issues. Lectures, discussions, case studies, and experiential exercises.

MBA 211. Management Information Systems (3)

Prerequisites: MBA 200 and 201. Management and technical aspects of computer-based information systems. Emphasis is on issues for non-IS managers in the areas of inter- and intra-organizational systems; system development, acquisition, and implementation; software, hardware, and data resource management and control.

MBA 212. Financial Management (3)

Prerequisites: MBA 200, 201, and 203. Theories, concepts, and techniques in financial management; financial analysis, planning, forecasting, and working capital; risk and return analysis, valuation models, cost of capital and capital budgeting; capital structure, dividend policy and long-term financing. Special contemporary topics in financial management.

MBA 213. Managerial Accounting (3)

Prerequisites: MBA 200 and 201. In-depth consideration of several topical areas in accounting analysis related to both profit and not-for-profit organizations, with emphasis on currently controversial issues. Analysis includes budgetary planning, cost analysis, internal control and case studies.

MBA 214. Marketing Management (3)

Prerequisites: MBA 200-204; 203 or concurrently. Analysis of the concept of marketing, the marketing strategy development process at strategic business unit level, and segmentation and positioning strategies. The development of product, price, promotion, and distribution strategies. Examination of product, price, promotion, sales, and distribution management topics and issues through case analysis.

MBA 215. Regulatory and Ethical Environment of Business (3)

Prerequisites: MBA 210-214 or concurrently. Relationships among personal ethics, corporate social responsibility, and regulatory policy on business decision making. Evaluation of business decisions, corporate goals, and regulatory statutes and process in terms of their ethical quality and adherence to sound policy.

MBA 216. Business Research (3)

Prerequisites: MBA 200-205. Logic and methods of survey and experimental research methods for business. Multivariate analytical methods for interpretation of survey and experimental results. Research using secondary data for business decisions. Preparation of a plan for thesis, project, or other business research.

MBA 230. Seminar in Advanced Financial Management (3)

Prerequisite: MBA 212. An applied case-method analysis of theories, concepts, and analytical techniques of financial management, financial analysis and planning, capital budgeting, leasing, refunding, mergers and acquisitions, corporate restructuring, financial engineering, derivative securities. Lecture and cases.

MBA 231. Seminar in International Finance (3)

Prerequisite: MBA 212. An advanced study of theories and techniques in global finance and investment. The international financial system; currency markets; risks and exposure management; balance of payments; political risks; international banking and capital markets; euro-currencies; portfolio and foreign direct investment.

MBA 232. Seminar in Investments and Portfolio Management (3)

Advancement analysis of equity and fixed-income securities and mutual funds; operation of financial markets and investment environments; contemporary theories and techniques of security selection and management available to the institutional portfolio manager; and portfolio performance evaluations. Lectures and cases.

MBA 233. Seminar in Management of Financial Institutions (3)

Prerequisite: MBA 212. Comprehensive analysis of the role of financial institutions and markets in allocating capital. Application of economic and financial analytical techniques to the managerial problems of financial institutions. Lecture and cases.

MBA 234. Seminar in Options, Futures, and Other Derivatives (3)

Introduction to the use and pricing of derivative assets such as options, futures, swaps, and option-like features embedded in corporate securities. It covers mathematical concepts underlying derivative markets and contracts and basic pricing models. The use of derivatives for speculative purposes, hedging purposes, and arbitrage will be discussed. Lecture and cases.

MBA 240. Managing Human Capital — Applications of Human Resource Management Theory to Practice (3)

Analysis of theories and application of the major human resource management functions that affect managerial decisions. Particular emphasis on strategy, program

evaluation, legal issues, employee and labor relations, and managing human resources in a global environment. Lecture and cases.

MBA 242. Seminar in Human Resource Planning, Recruitment, and Selection (3)

Prerequisite: MBA 240. Analysis of theories/techniques for “getting the right people into the right jobs at the right time.” Specifically, recruiting, selecting, and placing employees to meet strategic goals, while developing/maintaining a diverse workforce, addressing legal issues, and staffing in an evolving environment. Lecture and cases.

MBA 243. Seminar in Training, Compensation, and Performance Appraisal (3)

Prerequisite: MBA 240. Analysis of the behavioral, social, legal, and economic issues involved in designing, administering, and evaluating effective orientation and training programs, employee compensation programs, and employee performance management systems to maintain a qualified and motivated workforce. Lecture and cases.

MBA 244. Seminar in Applications of Technology in Human Resource Management (1-2; max total 3 if no topic repeated)

Analysis of the use and implications of technology in human resource management. Topics include human resource information systems, employee monitoring and telecommuting.

MBA 245. Seminar in Negotiation and Conflict Resolution Topics (3)

Analysis of resolving conflicts in the workplace. Addresses the behavior of individuals, groups, and organizations in the context of organizational conflict. Topics include negotiation, dispute resolution systems in the workplace, and employee relations.

MBA 246. Seminar in Workforce Issues (1-2; max total 3 if no topic repeated)

Analysis of special topics as they relate to the current workforce such as empowered work teams, virtual teams, changing demographics, and the human resource professional acting as a change agent.

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MBA 247. The Context of Human Resource Management (1-2; max total 3 if no topic repeated)

Analysis of current human resource management trends, including workplace safety, ergonomics/workplace design, and genetic testing.

MBA 250. Seminar in End User Computing (3)

Prerequisite or concurrent MBA 211. Use of database and geographic information systems in the analysis and solution of business problems; management of end-user computing; innovative application of cutting-edge technologies.

MBA 251. Seminar in Information Systems in a Global Environment (3)

Analysis of systems through study and application of systems theory; special emphasis on information systems. Application of systems theory in national and international environments; lecture and case analysis.

MBA 252. Seminar in Information Systems Management (3)

Prerequisite: MBA 211. Study of information systems management from the viewpoint of the chief information officer. Study of the strategic and innovative use of technology and the managerial, political, legal, ethical, financial, and behavioral issues involved in managing the IS function.

MBA 253. Seminar in Information Technology (3)

In-depth analysis of a selected information technology with application to business problem solving and decision making. Topics from database; telecommunications; decision support systems; expert systems; artificial intelligence. Lecture and cases.

MBA 260. Seminar in Market Research and Analysis (3)

Prerequisite: MBA 214. Traditional as well as hi-tech research methodology. Research project management from conception of research ideas and design to data analyses and presentation of findings. Blending art and science of research, qualitative and statistical interpretations, and leveraging the information in decision-making.

MBA 261. Seminar in Global Marketing and Logistics (3)

Prerequisite: MBA 214. Analysis of problems of product design, channel structure, promotion, and inter-organization cooperation and control in international marketing. Negotiation, bargaining, and contracting across national boundaries. Special emphasis on the importance of logistics in generating customer satisfaction in both domestic and international markets.

MBA 262. Strategic Market Planning (3)

Prerequisite: MBA 214 or permission of instructor. Strategic market planning and decision making in both start-up and existing businesses. Emphasis on detailed planning, clear strategy articulation, and good marketing plan preparation. Actual consulting projects and/or case analysis.

MBA 263. Seminar in "X" Marketing (3)

Prerequisites: MBA 214. With approval of instructor, students explore a current hot topic in marketing and prepare a major investigative paper and presentation for professional critique. Example topics include relationship marketing, e-marketing, societal marketing, green marketing, nonprofit marketing, and database marketing.

MBA 264. E-Marketing (3)

Prerequisite: MBA 214. Examines the impact of the Internet on marketing processes and the marketing mix. Emphasis on the Internet as a content, communication, and distribution resource. Role of customer service, fulfillment, and customer relationship management in achieving long run customer satisfaction.

MBA 270. Seminar in Business Ventures (3)

Overview of the entrepreneurial process beginning with the initial idea through start-up, growth, and harvesting the business. Using the business plan as a primary learning vehicle, students learn to manage all elements of a business in the entrepreneurial context. Course is team taught.

MBA 272. Seminar in New Venture Management (3)

Prerequisite: MBA 270 or permission of professor. Study of the management and growth of a new firm. Skill and knowledge building through case analysis, interaction with community entrepreneurs, and readings. Students are encouraged to do an internship with an entrepreneurial firm while enrolled in the course. Course is team taught.

MBA 273. New Venture Creation (3)

Prerequisite: MBA 270, MBA 272, or permission of instructor. Through team projects emphasizing real world experience, this course covers the process by which business ideas are developed, screened, and tested. Topics include business idea generation, techniques for screening ideas, the development of product and business concepts, prototype development, and feasibility analysis. This course is team taught.

MBA 274. New Venture Launch (3)

Prerequisite: MBA 270, 272, and 273, or permission of instructor. Through team projects emphasizing real world experience and hands-on instruction, this course provides an understanding of the process of starting-up, growing, and harvesting a new business. Case analysis, and a heavy emphasis on practical exercises. This course is team taught.

MBA 279. Policy and Strategy (3)

Prerequisite: completion of Group II or concurrently. Evolution of strategic management, globalization of strategy, role of multinationals, competitive advantage strategy formulation; implementation; control issues; role of top and middle management; ethics; and culture.

MBA 289T. Seminar in Business Topics (1-3; max total 3 if no topic repeated)

Prerequisite: completion of 9 units of 200-level courses. Theory and developments in accounting, administration and organization, business education, communication, consumer economics, finance, industrial and regional studies, real estate and urban economics, information systems, decision sciences, resource economics, risk and insurance, or transportation.

MBA 290. Independent Study (1-3; max total 6)

Prerequisite: advanced to candidacy; permission of director and instructor. Approved for *RP* grading.

MBA 292. Readings in Business (2-3; max total 3; not repeatable for credit)

Prerequisite: Advanced to Candidacy; permission of director. Approved for *RP* grading.

MBA 295. Internship (1-3; max total 3)

Prerequisite: permission of the internship coordinator and the graduate program director. Requires at least 150 hours of work at a prequalified, academically related work site. Final report and presentation of findings also required. Only one internship may count toward the Group III requirements.

MBA 298. Management Project (3)

Prerequisites: MBA 216, Advanced to Candidacy, and permission of director. See *Criteria for Thesis and Project*. Examination of the work and problems general managers of business units face as chief strategists and organization builders. Independent analysis of an operating industry, business, or a principal functional area of an organization. Case studies and field research project. Approved for *RP* grading.

MBA 299. Thesis (3)

Prerequisites: MBA 216, Advanced to Candidacy, and permission of director. See *Criteria for Thesis and Project*. Preparation, completion, and submission of an acceptable thesis for the master's degree. Approved for *RP* grading.

Note: Group III AGBS prefix courses under the Agribusiness Specialization elective area are listed under *Graduate Courses* within the Department of Agricultural Economics.

Master of Science in Accountancy (MSA)

MSA 220. Advanced Cost/Managerial Accounting (4)

Covers advanced and emerging topics in cost/managerial accounting, including accounting for quality, performance evaluation, transfer pricing, advanced variance analysis, Just-in-Time, Backflush costing, cost accounting history, capital budgeting, and the measurement of the cost capacity. (Formerly ACCT189T)

MSA 222. Advanced Financial Accounting (4)

Covers advanced financial accounting topics with an in-depth study of principles, procedures, and reporting requirements of consolidated financial accounting and partnerships. (Formerly ACCT 167)

MSA 224. Professional and Legal Responsibilities (4)

Covers advanced legal concepts and topics relevant to professional accountants, including agency, contracts, debtor-creditor relationships, government regulation of business, uniform commercial code, and real property.

MSA 226. Professional Research and Accounting Theory (4)

Covers accounting theory and the components of authoritative sources for tax, accounting, and audit rules and regulations; examination of a variety of issues and topics focusing on the authoritative sources to determine and apply relevant codes, rules, and regulations.

MSA 290. Independent Study (1-4; max total 4)

Prerequisite: advanced to candidacy; permission of director and instructor. Approved for *RP* grading.

IN-SERVICE COURSES

(See *Catalog Numbering System*.)

Business (BUS)

BUS 367. CPA Review (2-4)

BUS 380T. Topics in Business (1-3; may be repeated if no topic repeated)

BUS 381. Instructional Procedures in Vocational Business Education (2-3)

BUS 385. Bridging the Gap (2-4)

BUS 389. Workshop in Business Education (1-6; max total 6)

Credit may not exceed 1 unit per week of workshop activity. Open only to experienced teachers. Study and critical analysis of problems in content and teaching in secondary school business education.

BUS 398. Business Internship (1-6; max total 6)

Designed for graduate students who need or desire supervised work experience. *CR/NC* grading only.