
College of Business Administration

Graduate Degrees

2001-2002

School	Major	Degree
	Business Administration	Master of Business Administration
School of Professional Accounting and Information Systems	Accounting	Master of Professional Accountancy



Business Administration

College of Business Administration

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**Associate Graduate Faculty*

Mission

The College of Business Administration at the University of Southern Mississippi is committed to preparing our students for careers in business and to assisting organizations in South Mississippi.

Accordingly, our programs emphasize

- values conducive to personal and career development •
- the functions and environment of business •
- communication and critical thinking •
- the global dimensions of business •
- ethical decision-making •

To fulfill our mission the college seeks a balanced and synergistic agenda of instruction, scholarly activity, and professional service.

Graduate Degree Programs

The following graduate degree programs are available on the Hattiesburg campus: a Master of Business Administration (M.B.A.) and a Master of Professional Accountancy (M.P.A.). These and other business programs offered on the Hattiesburg and Gulf Coast campuses are accredited by the American Assembly of Collegiate Schools of Business.

Requests for application forms and other information may be addressed to the Director of Graduate Business Programs, College of Business Administration, The University of Southern Mississippi, Box 5096, Hattiesburg, MS 39406-5096. Telephone inquiries may be made by calling (601) 266-4653.

A Master of Business Administration (M.B.A.) and a Master of Professional Accountancy (M.P.A.) are also offered on the Gulf Coast. Requests for application forms and other information may be addressed as indicated above. Telephone inquiries can also be made by calling (601) 865-4505 at Gulf Park.

Graduate assistantships are available for the M.B.A. and M.P.A. degrees. Students with good undergraduate records are encouraged to apply at the time they request admission.

Admission Standards

Admission to the University of Southern Mississippi's M.B.A. and M.P.A. programs is selective. Regular admission is contingent on having graduated from a college or university accredited by a recognized regional accrediting agency. In addition, the graduate admission committee of the College of Business Administration recommends admittance only for those applicants whose academic background, work experience, demonstrated leadership, and communication skills meet the challenging demands of graduate programs in management and accounting.

In evaluating applications, the admission committee utilizes the following criteria:

Undergraduate record—The cumulative grade point average (GPA) from all institutions, the area(s) of concentration, the balance of verbal/communication and quantitative/analytical courses, and the trend of grades are considered.

Graduate Management Admission Test (GMAT)—The GMAT is sponsored and directed by the Graduate Management Admission Council, consisting of representatives from graduate schools of management. A candidate should strive to achieve a good balance of verbal- and quantitative-area scores.

Test of English as a Foreign Language (TOEFL)—Students whose native language is not English must achieve a TOEFL score of 550 or more.

Work Experience—While work experience is not required for admission, two or more years of relevant managerial responsibility strengthen the likelihood of admission to the program. Applicants are encouraged to submit resumes showing job responsibilities and accomplishments. Letters of recommendation should be from persons qualified to assess the applicant's readiness for graduate study and should be sent to the department or school.

Letters of Recommendation—The admission committee reviews letters of recommendation to gain a more personal understanding of the applicant's leadership ability in terms of communication and interpersonal skills. Each applicant should request three recommendation letters, at least one of which addresses the applicant's academic preparation. Letters of recommendation should be from persons qualified to assess the applicant's readiness for graduate study and should be sent to the College.

Essay—The essay requirement provides the applicant an opportunity to demonstrate writing competency and communication skills. It also enables the applicant to provide specific examples of demonstrated leadership, to discuss career plans, and to supply additional information that will assist in selecting those individuals who can most benefit from and contribute to the graduate management or accounting programs.

Students may enroll in College of Business Administration courses reserved exclusively for graduate students if they have regular admission to specific USM graduate programs and have taken the necessary prerequisites. In rare cases, students may be admitted conditionally. To remove Conditional Admission status, masters students must earn a 3.0 on the first nine (9) semester hours of course work numbered 500 or above or on all courses taken while completing this nine (9) hour requirement. Students with an undergraduate degree in business who have been accepted into the M.B.A. program may start on a full-time basis in the summer and fall semesters. Only part-time students will be allowed to start in the spring semester. Students who do not have an undergraduate degree in business but have been accepted into the M.B.A. program may start in fall semester only as a full-time student.

Students transferring from other graduate schools must meet the admission requirements stated above. At the time of admission, transfer students may request that up to six (6) semester hours of approved credit be applied toward degree requirements. Once enrolled, transfer of credit between the Hattiesburg and the Gulf Coast campuses, as well as courses taken at other institutions, must be approved in advance.

Academic Policies

Application of credits and dismissal—Students may not apply hours toward a degree for courses in which there is a grade of "D"; students who receive grades of "D" in more than six hours of course work will be dismissed from the program. Students who receive grades of "F" in more than three hours of course work will be dismissed from the program. Upon approval by the Director, students may repeat one and only one course to improve a cumulative grade point average. Students whose cumulative grade point average (GPA) or whose program GPA falls below 3.0 will be placed

on probation. Students must attain a cumulative 3.0 GPA by the end of the following (probationary) semester or they may be dismissed from the program subject to review by a faculty committee and the program director.

Graduation requirements—Students must complete course requirements with a 3.0 GPA for all graduate courses taken. In addition, all general requirements of the Graduate School must be met; this includes a comprehensive examination.

Degree Requirements

Master of Business Administration

The M.B.A. program is available to students who have no previous course work in business administration, as well as anyone whose background includes an undergraduate degree in a business discipline. Consequently, required M.B.A. course work ranges from a minimum of 30 semester hours to a maximum of 48 semester hours. Specific degree requirements will be determined upon admission. Pre-program proficiency requirements include the ability to make use of word processing, spreadsheet, and database management software packages, as well as mathematical competence through applied calculus.

The M.B.A. program is broad in nature and aimed at developing managerial competence from a general perspective. Specifically, the M.B.A. curriculum:

- strengthens critical thinking skills that involve the ability to structure and analyze problems creatively and to process data to yield useful information;
- fosters thinking that is global in scope and integrative of the economic, technical, political-legal, and social-cultural dimensions;
- provides pragmatic managerial decision-making skills through instruction in the fundamentals of the functional areas of business (accounting, financial analysis, etc.);
- develops skills in dealing with behavioral issues including the ability to function effectively as a decision maker, motivator, and leader;
- increases awareness of and appreciation for ethical values, human dignity, cultural diversity, social responsibilities, and the need for continuous self-development;
- develops the ability to think strategically and to function effectively in an environment of rapid change;
- enhances written and oral communication skills.

Foundation course requirements are as follows:

MBA 500	.....3 hours	MBA 530	.....3 hours
MBA 511	.....3	MBA 550	.....3
MBA 520	.....3	MBA 570	.....3

(Total foundation course work: 18 hours)

NOTE: The foregoing foundation course requirements will normally be waived for students who have undergraduate degrees in business.

Advanced course requirements are as follows:

MBA 545	.....3 hours	MBA 611	.....3 hours
MBA 600	.....3	MBA 640	.....3
MBA 605	.....3	MBA 660	.....3
MBA 610	.....3	ELECTIVES	.....9

(Total advanced course work: 30 hours)

In some cases pre-program courses should be taken prior to enrolling in M.B.A. classes.

School of Professional Accounting and Information Systems

Robert Smith, Director
Hattiesburg, MS 39406-5178
(601) 266-4641

Albin, Clark, Crockett, Depree, Gordon, Henderson, Jordan, Pate, Smith

**Associate Graduate Faculty*

Mission

The School of Professional Accountancy (SPA) is an academic unit within the College of Business Administration (CBA) at the University of Southern Mississippi and is committed to the mission of the CBA. Within this framework, the SPA has its own unique mission.

The primary objective of the SPA is to be a quality provider of undergraduate- and master's-level accounting education. The SPA strives to produce technically competent, yet broadly educated, business and accounting graduates who have marketable skills, the ability to think critically, an understanding of the importance of ethics in decision making, and an appreciation of the necessity for life-long learning. Therefore, as its first priority, the SPA emphasizes excellent teaching in an environment of continuous curriculum development.

The SPA also acknowledges its responsibilities to the University, the accounting profession, business and government enterprises, and taxpayers. The SPA strives to meet these responsibilities by providing appropriate services and by engaging in the scholarly pursuits of research and writing. These activities complement the primary teaching mission.

The School of Professional Accountancy is a school within the College of Business Administration. Emphasis is placed on the preparation for professional careers in both the public accounting and management accounting areas.

The objective of the graduate curriculum is to provide more depth and breadth in Accounting and related subjects than can be accomplished in a four-year program. Enrollment in the School's graduate program is limited to those students who show a high probability of success.

The School offers one degree—the Master of Professional Accountancy. The program leading to the M.P.A. is essentially the culmination of a five-year program. A student who earns the Bachelor's degree with a major in accounting may normally complete the M.P.A. program with one year's additional work. A minimum of thirty (30) hours of graduate work is required.

Students with a variety of educational backgrounds may enter the program. Students who have a baccalaureate degree from an accredited college or university must either transfer or take the following business environment and tool courses:

Applied Calculus for Business .....(3 hours)	Advanced Business Law .....(3 hours)
Principles of Economics .....(6 hours)	Principles of Finance .....(3 hours)
Managerial Statistics I .....(3 hours)	Global Managerial Policy and Strategy (3 hours)
Managerial Statistics II .....(3 hours)	Management Information Systems (3 hours)
Management for Organizations (3 hours)	Principles of Marketing .....(3 hours)
Legal Environment of Business (3 hours)	

The following lower-division accounting courses are also required:

Principles of Accounting .....(3 hours)	Cost Accounting .....(3 hours)
Accounting Processes and Systems .....(3 hours)	Income Tax Accounting .....(3 hours)
Intermediate Accounting .....(6 hours)	Government and Not-for-Profit Accounting .....(3 hours)
Advanced Accounting .....(3 hours)	
Auditing .....(3 hours)	

Professional-level courses for M.P.A.:

ACC 502 - Advanced Accounting II
ACC 512 - Seminar on Contemporary Accounting Topics
ACC 605 - Current Accounting Theory and Research
ACC 610 - Advanced Auditing
ACC 620 - Advanced Cost/Managerial Accounting
ACC 630 - Tax Seminar I
ACC 631 - Tax Seminar II **OR** ACC 660 - Controllership
MBA 545 - Communication Skills for Managers
MBA 640 - Problems in Corporate Finance
MBA 6XX - Any 600-level MBA course
MBA 6XX - Any 600-level MBA course

A minimum of ten (10) courses must be taken at the graduate level with at least seven (7) courses numbered over 600 and at least three (3) MBA courses.

Admission to the Program

Admission requirements for the M.P.A. program are the same as those listed for the M.B.A. program. Admission forms and GMAT applications are available in the Graduate Business Programs Office, JGH, room 307. Members of all underrepresented groups are strongly encouraged to apply.

Graduation and Retention Standards

Graduation and retention standards for the M.P.A. program are the same as those listed above for the M.B.A. program.