

# College of Business

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## Mission

The mission of the University of North Texas College of Business is to create, extend, and transfer knowledge through bachelor's, master's and doctoral education, research, service and collaboration with the larger business community.

## Vision

The Vision of the University of North Texas College of Business is to be the leading comprehensive college of business in the North Texas region and to have a national and international reputation. We will produce graduates who have the capabilities, knowledge and character to succeed in their chosen fields in today's technological and global business environment. We will support faculty who produce quality scholarly work that enhances the educational experience of our students and is of value to business. We will provide outreach services to alumni and other relevant stakeholders.

The College of Business offers graduate programs leading to the following degrees:

- Master of Business Administration with a major in business administration;
- Master of Business Administration with a major in finance;
- Master of Science with majors in accounting, decision technologies, finance, information technologies, real estate and taxation;
- Dual programs (MBA/MS) with engineering technology, hospitality management and merchandising; and
- Doctor of Philosophy with majors in accounting, business computer information systems, finance, management, marketing and management science.

Concentrations at the master's level are available in business studies (flex-MBA), strategic management, health services management, organizational

behavior and human resource management, marketing, operations and supply chain management, logistics and supply chain management, decision sciences and information technology.

*The college is accredited by the AACSB International — The Association to Advance Collegiate Schools of Business (777 South Harbour Island Blvd., Suite 750, Tampa, FL 33602; 813-769-6500) at both the undergraduate and graduate levels.*

*The Department of Accounting holds professional accreditation by the AACSB International — The Association to Advance Collegiate Schools of Business at both the undergraduate and graduate levels.*

Responding to a great demand by people employed in the Dallas–Fort Worth–Denton area, the College of Business inaugurated an evening schedule of graduate classes in 1960. Since that time, individuals employed on a full-time basis have been able to earn Master of Business Administration or Master of Science degrees by scheduling classes entirely in the evenings. Courses are also available in the afternoon, online and on Saturdays.

For further information about evening and Saturday classes, contact the College of Business (CoB) Graduate Programs Office or the dean of the Toulouse School of Graduate Studies.

## Admission Requirements

### Admission Deadlines

Before being admitted to either a master's or a doctoral program in the College of Business, the applicant must meet the requirements for admission to the Toulouse School of Graduate Studies.

All MBA/MS students seeking on-time registration must submit application materials according to the dates specified below. PhD candidates must submit application materials by April 1 to be considered for the following fall. Students submitting applications after the dates specified by the Toulouse School of Graduate Studies, if accepted, will have to register during the late registration period and pay a late registration fee.

- Fall – July 1
- Spring – November 1
- Summer (all sessions) – April 15

### Criteria for Admission to Master's Degree Programs

In the determination of an applicant's eligibility for admission to the College of Business for the MBA/MS degree, the following measures are of critical importance.

1. Overall undergraduate grade point average (GPA) or GPA on approximately the last 60 semester hours. (The academic record must meet minimum requirements of the Toulouse School of Graduate Studies.)

2. A satisfactory score on the Graduate Management Admission Test (GMAT). Scores more than five years old at the time of application for admission will not be considered.
3. Applicants whose native language is not English must either present a score of at least 550 (paper version) or 213 (computer version) or 80 (Internet version) on the Test of English as a Foreign Language or be a graduate of a college or university in the United States.
4. Additional admission materials as specified in the next section.

## Procedure for Applying

Students may enter the master's degree programs at the beginning of any term/semester or summer sessions. Applicants should complete the requirements listed below and meet the deadlines set forth in "Admission Deadlines" above.

1. Obtain admission to the university and the Toulouse School of Graduate Studies by filing the following items with the Toulouse School of Graduate Studies:
  - a. complete official transcripts of college and university credits;
  - b. online application for admission to the Toulouse School of Graduate Studies; and
  - c. results of the Graduate Management Admission Test (three to four weeks for the test to be received by the Graduate School).

Information about the GMAT may be obtained from the Toulouse School of Graduate Studies or the CoB Graduate Programs Office. Undergraduate students who intend to enter a master's degree program in the College of Business should take the GMAT in the final term/semester of the senior year. Students who hold an undergraduate degree and intend to enter a master's degree program in the College of Business must file a GMAT score in sufficient time for the graduate admission application to be considered prior to the term/semester of intended first enrollment.

2. The following additional admission materials are submitted to the CoB Graduate Programs Office:
  - a. essay – please share with the admissions committee any unique events, life experiences, and qualifications that you feel distinguish your candidacy and will add value to the class;
  - b. two letters of recommendation (professional, not personal); and
  - c. resume (work/academic experience).

Applications forwarded by the Toulouse School of Graduate Studies cannot be considered until the above information is submitted.

Applications and supporting documentation will be reviewed using a holistic approach by the CoB admission committee. The Graduate Programs Office will notify applicants of their status once the information has been reviewed. Applicants may also check the status by visiting [my.unt.edu](http://my.unt.edu).

Students admitted under the graduate non-degree (GNDE) classification may take up to 12 hours of 5000-level business courses prior to admission in the MBA or MS programs. The 12 hours chosen may consist of the background courses or the 36 hours required of the MBA/MS degree. **No additional 5000-level business courses may be taken prior to admission to a graduate degree program.** See the graduate academic advisor for further information.

## Comprehensive Examination

Candidates in all business MBA degree programs are required to complete BUSI 5190, Administrative Strategy, with a minimum grade of C for the course and a minimum grade of B for the comprehensive experience. Candidates in the MS programs will take a capstone course specified by the major. These courses must be taken during the student's last term/semester in order to meet the comprehensive examination requirement of the College of Business and the Toulouse School of Graduate Studies.

The CoB Graduate Programs Office can furnish information concerning the comprehensive examination.

## Minimum Academic Standards for Master's Students

The master's programs in the College of Business require that a student maintain a minimum grade point average of 3.0 (B) or better. The master's program committee of the College of Business will recommend dismissal of a student from the master's program if the student receives two course grades below C (for purposes of this rule, the lowest grade received in a course is used).

Master's students may not graduate with more than two C's in their program requirements, although a course may be repeated to raise a grade of C or less.

Master's students whose academic performance falls below a cumulative 3.0 GPA on all graduate work attempted will be notified by the CoB Graduate Programs Office that they have been placed on academic probation. Probationary students will be blocked for registration purposes and must meet with a Graduate Programs Office advisor to have the block removed. Students who register for courses

other than those permitted by advisement will be administratively withdrawn from the courses.

The probation status is removed when the student's cumulative GPA on all graduate work attempted has been raised to 3.0 or better.

Students will remain on probation and be allowed to re-enroll for a subsequent term/semester as long as they achieve a minimum 3.0 GPA on all graduate work attempted during the term/semester even if their overall graduate GPA remains under 3.0.

Students on probation who fail to make a 3.0 GPA in graduate work attempted during a term/semester (fall, spring or summer) will be notified by the CoB Graduate Programs Office that they have been placed on academic suspension for one term/semester (fall, spring or summer) during which the student may not enroll at UNT.

Probationary students who have previously been placed on suspension will be notified by the CoB Graduate Programs Office that they have been terminated from the program should they fail to make a 3.0 GPA on all graduate work attempted during an academic term/semester (fall, spring or summer). A suspended student may reapply to a College of Business master's program after a period of three years from the date of suspension.

Course work taken at another university by a student on suspension cannot be applied toward the degree program.

## Degree Programs

### Master of Business Administration

#### Objectives

The complexities of the economic, social and scientific world of today are increasing the demand of the business community for students with advanced business degrees. The overall objective of the graduate program leading to the Master of Business Administration degree is to prepare its graduates to serve effectively in the business world or in the business aspects of government or other agencies. The specific objectives are as follows:

1. to provide the candidate with the theory, principles and knowledge required for effective management of modern business;
2. to develop an appreciation for the role and responsibilities of business leaders in the social and economic order; and
3. to foster the techniques of basing decision and action on careful analysis of pertinent data.

### Background Requirements

A bachelor's degree from an accredited institution and admission to the UNT Toulouse School of Graduate Studies are needed for graduate standing. The Master of Business Administration degree requires, as a minimum background, the equivalent of the Common Body of Knowledge in Business. Students may have acquired this background in their undergraduate programs by the completion of courses equivalent in content to UNT's business foundation requirements for the bachelor's degree in business administration.

Graduate students should remove any deficiencies by completing special courses at the 5000 level designed for this purpose. Contact the CoB Graduate Programs Office for any current changes in these courses. These graduate courses in the College of Business, plus the background courses in economics and mathematics follow.

- DSCI 5010, Statistical Analysis (1.5 hours)
- ACCT 5020, Accumulation and Analysis of Accounting Data (3 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- BLAW 5050, Legal, Regulatory and Ethical Environment of Business (1.5 hours)
- MGMT 5070, Management Issues (1.5 hours)
- MKTG 5000, Marketing Concepts (1.5 hours)
- BCIS 5090, Introduction to Business Computer Information Systems (1.5 hours)
- ECON 5000, Economic Concepts (3 hours)
- MATH 1190, Business Calculus (3 hours)

In addition to the core topics shown above, the nature of the MBA program requires that the student possess a proficiency in computer skills, including word processing, spreadsheet and database software. Finally, the program requires students to possess communication skills that allow one to identify relevant information and, in turn, to provide that information to others in written or verbal format. It is the student's responsibility to acquire these competencies prior to taking courses in the program of study. These competencies will be assumed. However, the departmental advisors will recommend courses for students not possessing these competencies.

Additional advanced undergraduate courses in the proposed major field may be required as prerequisite work of students who have a different specialization at the undergraduate level or who hold a bachelor's degree in some area other than business.

Background requirements must be removed prior to enrollment in courses that count as part of the 36 semester hours required for a master's degree, unless the consent of the departmental advisor is first obtained.

### Program Requirements

Students are required to complete the following core courses.

- ACCT 5130, Accounting for Management
- MGMT 5140, Organizational Behavior and Analysis
- MKTG 5150, Marketing Management
- FINA 5170, Financial Management
- DSCI 5180, Introduction to Decision Making
- BUSI 5190, Administrative Strategy (must be taken the final term/semester)

The remaining 18 hours of graduate course work may be used to pursue specialized interests in the following areas of concentration.

- Business studies (flex-MBA)
- Strategic management
- Health services management
- Organizational behavior and human resource management
- Marketing
- Operations and supply chain management
- Logistics and supply chain management
- Decision sciences
- Information technology

### Master of Business Administration in Finance

The Department of Finance, Insurance, Real Estate and Law offers the MBA in finance. Requirements are as above, with the remaining 18 hours of graduate course work in finance.

### Program Approval

Each graduate student must receive counseling prior to registration each term/semester.

During the first term/semester of a master's program, the student must submit a degree plan through the departmental advisor. The degree plan must be approved by the associate dean of the CoB Graduate Programs Office and by the Toulouse School of Graduate Studies. A maximum of 9 hours of transfer work may be applied toward the 36-hour portion of the program. The final decision on applicability of transfer work rests with the departmental advisor.

To enroll in graduate courses, the student must be counseled by a departmental advisor. Any degree plan change must have prior consent. Specific information about degree plan changes may be obtained from the departmental advisor or the CoB Graduate Programs Office.

Admission to candidacy is granted by the dean of the Toulouse School of Graduate Studies only after the degree plan has been approved.

### Concentrations for the MBA Degree

The terms *concentrations* (MBA degree programs) and *majors* (MS degree programs) are used to designate the primary area of study.

For specific course and concentration/major requirements, see the respective departmental sections that follow.

### Master of Science with a Major in Accounting

The Master of Science with a major in accounting is designed to provide an appropriate base of knowledge for entry into the accounting profession. Students earning this degree will have completed an educational program consistent with recommendations from professional accountants and accounting educators, and will be prepared for entry into careers as professional accountants either in the public or private sector.

The program is open to any qualified student who has an interest in professional accounting, regardless of the student's previous program of study. Every student completing the program will have fulfilled the professional program requirements outlined below.

Prospective students may contact the CoB Graduate Programs Office for an estimate of the program requirements and the length of time required to complete the program.

### Admission Requirements

Students may apply for admission to the MS program in either of two ways. Students pursuing the five-year, 150-semester-hour program are admitted to the graduate portion of the program upon satisfactory completion of 103 hours of the 114-hour undergraduate portion of the professional program. Students who previously have earned a baccalaureate (or higher) degree from an accredited institution in any discipline may apply for admission directly to the graduate portion of the program.

Students who meet the following requirements may be admitted to the MS with a major in accounting program:

1. admission to UNT and to the Toulouse School of Graduate Studies as specified previously in this section; and
2. The following additional admission materials are submitted to the CoB Graduate Programs Office:
  - a. essay – The applicant is asked to share with the admissions committee any unique events, life experiences, and qualifications that distinguish the applicant's candidacy and will add value to the class;
  - b. two letters of recommendation (professional, not personal); and

- c. resume (work/academic experience).

Applications forwarded by the Toulouse School of Graduate Studies cannot be considered until the above information is submitted.

The applications and supporting documentation will be reviewed by the CoB admission committee. The Graduate Programs Office will notify applicants of their status once the information has been reviewed. Applicants may also check the status by visiting *my.unt.edu*.

### Degree Requirements

The student earning the MS with a major in accounting must meet the following requirements:

1. completion of background courses in accounting and business as necessary;
2. completion of at least 36 semester hours of graduate work beyond background courses assigned by the department;
3. a GPA of at least a 3.0 on all graduate work taken at UNT;
4. a GPA of at least a 3.0 on all accounting courses (excluding ACCT 5800) taken at UNT after admission to graduate school;
5. a GPA of at least a 3.0 on all courses taken for graduate credit;
6. at least 15 hours in 5000-level accounting courses at UNT; and
7. minimum academic standards for master's students.

### Background Courses

Students entering the MS with a major in accounting, after obtaining an undergraduate degree, may need to complete background courses in accounting or business before beginning the 36-hour program of study. Some or all of the following courses may be assigned to remedy deficiencies.

- MATH 1190, Business Calculus
- ACCT 5020, Accumulation and Analysis of Accounting Data

For all graduate courses it is presumed that the student has completed general and/or accounting deficiency course work as assigned upon admission.

- ACCT 3110, Intermediate Accounting I
- ACCT 3120, Intermediate Accounting II
- ACCT 3270, Cost Accounting
- ACCT 4100, Accounting Systems
- ACCT 4300, Federal Income Taxation
- ACCT 4400, Auditing – Professional Responsibilities
- BCIS 5090, Introduction to Business Computer Information Systems (1.5 hours)

- BLAW 5050, Legal, Regulatory and Ethical Environment of Business (1.5 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- MGMT 5070, Management Issues (1.5 hours)
- MKTG 5000, Marketing Concepts (1.5 hours)
- DSCI 5010, Statistical Analysis (1.5 hours)
- ECON 5000, Economic Concepts

### The Professional Program

The 36-hour program for the MS in accounting varies with the concentration chosen. However, a minimum of 15–18 semester hours of 5000-level accounting must be taken. General requirements include the following:

#### Accounting Requirements

- ACCT 5110, Fundamentals of Accounting Research
- ACCT 5120, Using Information Systems in Accounting
- Accounting concentration (9–12 semester hours) (see below)

#### Other Requirements

- ACCT 5760, Accounting, Business Analysis, and Valuation (must be taken the final term/semester)
- Approved electives (18 hours)

Presently the department offers concentrations in:

- Audit and financial accounting
- Managerial accounting systems
- Entrepreneurial perspectives
- Accounting information systems

Detailed information on requirements of each concentration is available from the CoB Graduate Programs Office.

Students with areas of interest not represented above are invited to consult with an accounting advisor.

## Master of Science with a Major in Taxation

**Note:** Detailed information on requirements for this major is available from the College of Business Graduate Programs Office.

### Degree Requirements

The student earning the MS with a major in taxation must meet the following requirements:

1. completion of background courses in accounting and business as necessary;
2. completion of at least 36 semester hours of graduate work beyond background courses assigned by the department;

3. a GPA of at least a 3.0 on all graduate work taken at UNT;
4. a GPA of at least a 3.0 on all accounting courses taken at UNT after admission to graduate school;
5. a GPA of at least a 3.0 on all courses taken for graduate credit;
6. at least 15 hours in 5000-level accounting courses at UNT; and
7. minimum academic standards for master's students.

### Background Courses

Students entering the MS with a major in taxation, after obtaining an undergraduate degree, may need to complete background courses in accounting or business before beginning the 36-hour program of study. Some or all of the following courses may be assigned to remedy deficiencies.

- MATH 1190, Business Calculus
- ACCT 2020, Accounting Principles II (Managerial Accounting)
- ACCT 5020, Accumulation and Analysis of Accounting Data

For all graduate courses it is presumed that the student has completed general and/or accounting deficiency course work as assigned upon admission.

- ACCT 3110, Intermediate Accounting I
- ACCT 3120, Intermediate Accounting II
- ACCT 3270, Cost Accounting
- ACCT 4100, Accounting Systems
- ACCT 4300, Federal Income Taxation
- ACCT 4400, Auditing – Professional Responsibilities
- BCIS 5090, Introduction to Business Computer Information Systems (1.5 hours)
- BLAW 5050, Legal, Regulatory and Ethical Environment of Business (1.5 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- MGMT 5070, Management Issues (1.5 hours)
- MKTG 5000, Marketing Concepts (1.5 hours)
- DSCI 5010, Statistical Analysis (1.5 hours)
- ECON 5000, Economic Concepts

### Master of Science with a Major in Decision Technologies

The Master of Science with a major in decision technologies is designed to provide an appropriate base of knowledge for entry into the decision sciences profession. The program is intended for those students who desire a strong, specialist degree in operational and strategic decision making. Decision technologies blends theory and application, using modeling techniques to structure management problems and decisions. It combines information

technology, computer science, statistics, management science, operations research and problem solving. Decision technologies studies individual and group decision making, expert and decision support systems, and human interaction with technology in all areas of business. Because of its specialization and focus, the Master of Science with a major in decision technologies differs significantly from an MBA program, which is designed for those students who desire a more general management background.

### Admission Requirements

Students seeking a Master of Science with a major in decision technologies must satisfy the admission requirements of the College of Business.

### Degree Requirements

The student earning the MS with a major in decision technologies must meet the following requirements:

1. completion of background courses in BCIS and business as necessary;
2. completion of at least 36 semester hours of graduate work beyond background courses assigned by the department;
3. a GPA of at least a 3.0 on all graduate work taken at UNT;
4. a GPA of at least a 3.0 on all BCIS courses taken at UNT after admission to graduate school;
5. a GPA of at least a 3.0 on all courses taken for graduate credit; and
6. minimum academic standards for master's students.

### Background Requirements

A bachelor's degree from an accredited institution and admission to the Toulouse School of Graduate Studies are needed for graduate standing. The Master of Science with a major in decision technologies degree requires the following business courses:

- ACCT 5020, Accumulation and Analysis of Accounting Data (3 hours)
- BCIS 5090, Introduction to Business Computer Information Systems (1.5 hours)
- BLAW 5050, Legal, Regulatory and Ethical Environment of Business (1.5 hours)
- DSCI 5010, Statistical Analysis (1.5 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- MGMT 5070, Management Issues (1.5 hours)
- MKTG 5000, Marketing Concepts (1.5 hours)
- MATH 1190, Business Calculus (3 hours)

Students may have acquired this background in their undergraduate programs by the completion of courses equivalent in content to UNT's business

foundation requirements for the bachelor's degree in business administration. In addition, students are required to have a working knowledge of computer-based business tools and at least one course in a programming language (C, C++, COBOL or a similar language).

### Program Requirements

#### Foundation Sequence (12 hours)

- DSCI 5180, Introduction to Decision Making
- DSCI 5210, Model-Based Decision Making
- DSCI 5240, Data-Based Decision Support Systems
- BUSI 5190, Administrative Strategy (capstone course)

#### Major Elective Sequence (12 hours)

- DSCI 5250, Statistical Techniques in Simulation
- DSCI 5260, Business Process Analytics
- DSCI 5320, Quality Control
- DSCI 5330, Enterprise Applications of Business Intelligence
- DSCI 5340, Predictive Modeling and Business Forecasting

#### Application (12 hours)

Twelve hours of electives must be selected from business, computer science or engineering technology that are technically oriented, complementary to the program and approved by the department as elective courses.

Students who have already taken the equivalent of any foundation course will substitute an appropriate course, subject to approval by the Department of Information Technology and Decision Sciences.

## Master of Science with a Major in Finance

The Master of Science with a major in finance is designed to provide advanced study for the person interested in developing skills in this specific area. Intended for students desiring a strong concentration in finance, the focus of the program allows the student to gain considerable expertise in the area in a relatively short period of time. A minimum of 30 hours is required to complete the program.

### Admission Requirements

Students seeking a Master of Science with a major in finance must satisfy the admission requirements of the College of Business.

### Background Requirements

A bachelor's degree from an accredited institution and admission to the Toulouse School of Graduate Studies are needed for graduate standing. Students who do not have a bachelor's degree in a business field from an accredited institution may be required

to complete some or all of the following courses as determined by the department:

- ACCT 5020, Accumulation and Analysis of Accounting Data (3 hours)
- DSCI 5010, Statistical Analysis (1.5 hours)
- DSCI 5180, Introduction to Decision Making (3 hours)
- ECON 5000, Economic Concepts (3 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- FINA 5170, Financial Management (3 hours)
- MATH 1190, Business Calculus (3 hours)

### Degree Requirements

#### Required Courses (15 hours)

- FINA 5210, Investment Analysis and Management
- FINA 5220, Theory and Application of Financial Derivatives
- FINA 5310, Advanced Topics in Financial Management
- FINA 5400, Financial Markets and Institutions
- FINA 5500, International Financial Management

#### Elective Courses

Students will select at least four elective courses to complete at least 27 hours of the minimum 30-hour requirement for the degree. The capstone course below comprises the remaining 3 hours. DSCI 5180 is the only prerequisite course that may be used as an elective. The following are some possible elective choices, but other courses would be considered subject to the approval of the major field advisor.

- DSCI 5210, Model-Based Decision Making
- DSCI 5240, Data-Based Decision Support Systems
- FINA 5410, Advanced Management of Financial Institutions
- FINA 5510, Theory of Finance

#### Capstone Course (3 hours)

Prerequisites for the capstone course are FINA 5210, FINA 5310, FINA 5400 and FINA 5500. This course must be taken your final term/semester.

- FINA 5700, Integrative Capstone Course

## Master of Science with a Major in Information Technologies

The Master of Science with a major in information technologies is designed to provide an appropriate base of knowledge for entry into the management information systems profession. The program is intended for those students who desire a strong, specialist degree in the strategic management of information technology. Because of its specialization and focus, the Master of Science with a major in information technologies differs significantly

from an MBA program, which is designed for those students who desire a more general management background.

### Admission Requirements

Students seeking a Master of Science with a major in information technologies must satisfy the admission requirements of the College of Business.

### Degree Requirements

The student earning the MS with a major in information technologies must meet the following requirements:

1. completion of background courses in BCIS and business as necessary;
2. completion of at least 36 semester hours of graduate work beyond background courses assigned by the department;
3. a GPA of at least a 3.0 on all graduate work taken at UNT;
4. a GPA of at least a 3.0 on all BCIS courses taken at UNT after admission to graduate school;
5. a GPA of at least a 3.0 on all courses taken for graduate credit; and
6. minimum academic standards for master's students.

### Background Requirements

A bachelor's degree from an accredited institution and admission to the Toulouse School of Graduate Studies are needed for graduate standing. The Master of Science with a major in information technologies degree requires the following business courses:

- ACCT 5020, Accumulation and Analysis of Accounting Data (3 hours)
- BCIS 5090, Introduction to Business Computer Information Systems (1.5 hours)
- BLAW 5050, Legal, Regulatory and Ethical Environment of Business (1.5 hours)
- DSCI 5010, Statistical Analysis (1.5 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- MGMT 5070, Management Issues (1.5 hours)
- MKTG 5000, Marketing Concepts (1.5 hours)
- MATH 1190, Business Calculus (3 hours)

Students may have acquired this background in their undergraduate programs by the completion of courses equivalent in content to UNT's business foundation requirements for the bachelor's degree in business administration. In addition students are required to have a working knowledge of computer-based business tools.

### Program Requirements

#### Foundation Sequence (12 hours)

- BCIS 5110, Structure of Programming Languages
- BCIS 5120, Information Systems Development
- BCIS 5130, Fundamentals of Presentation Design
- BCIS 5420, Foundations of Database Management Systems

#### Technology Sequence (12 hours)

- BCIS 5610, Executive and Decision Support Technologies
- BCIS 5620, Networking and Telecommunications
- BCIS 5630, Information Technology Security
- BCIS 5640, Object-Oriented Systems

#### Technology Management Sequence (12 hours)

- BCIS 5650, Emerging Information Technologies
- BCIS 5660, Data Administration and Project Management
- BCIS 5670, International Issues in Information Technology
- BCIS 5700, Strategic Use of Information Technology (must be taken final term/semester)

Students who have already taken the equivalent of any foundation course will substitute an appropriate course, subject to approval by the Department of Information Technology and Decision Sciences.

## Master of Science with a Major in Real Estate

The Master of Science with a major in real estate is designed to provide advanced study for current property professionals and for persons interested in developing their skills in this specific area. The program is intended for students desiring a strong concentration in the real estate area. The focus of the program allows the student to gain considerable expertise in the area in a relatively short period of time. A minimum of 30 hours is required to complete the program. Students may transfer up to 6 hours of successfully completed previous courses with the approval of the department.

### Admission Requirements

Students seeking a Master of Science with a major in real estate must satisfy the admission requirements of the College of Business.

### Background Requirements

A bachelor's degree from an accredited institution and admission to the Toulouse School of Graduate Studies are needed for graduate standing. Students who do not have a bachelor's degree in a business field from an accredited institution may be required to complete some or all of the following courses as determined by the department:



- ACCT 5020, Accumulation and Analysis of Accounting Data (3 hours)
- BCIS 5090, Introduction to Business Computer Information Systems (1.5 hours)
- BLAW 5050, Legal, Regulatory and Ethical Environment of Business (1.5 hours)
- DSCI 5010, Statistical Analysis (1.5 hours)
- FINA 5040, Introduction to Finance and Financial Mathematics (1.5 hours)
- MGMT 5070, Management Issues (1.5 hours)
- MKTG 5000, Marketing Concepts (1.5 hours)
- MATH 1190, Business Calculus (3 hours)

### Degree Requirements

#### Foundation Courses (12 hours)

- ACCT 5130, Accounting for Management\*
- BLAW 5770, Advanced Real Estate Law and Contracts
- FINA 5170, Financial Management\*
- RMIN 5730, Risk Management Techniques for the Business Executive

Students already possessing competency in the areas marked with an asterisk (\*) may select a more advanced course in the area with the approval of the department.

#### Concentration Courses (18 hours)

- REAL 5350, Introduction to Real Estate and Investment Analysis
- REAL 5400, Advanced Real Estate Valuation
- REAL 5440, Advanced Real Estate Finance and Analysis
- REAL 5760, Advanced Real Estate Investments and Analysis
- REAL 5780, Seminar in Real Estate Research (must be taken the final term/semester)
- Elective course selected with the approval of the department

### Dual Programs

The College of Business offers two dual programs in collaboration with the School of Merchandising and Hospitality Management and one with the College of Engineering in engineering systems. The programs are as follows:

#### MBA (any concentration)/MS with a major in hospitality management

54 hours if background courses have already been completed.

- 18 hours in MBA background courses (outlined in previous section).
- 18 hours in required MBA core (outlined in previous section).

- 12 hours in a specified concentration (business studies [flex-MBA]; strategic management; finance; health services management; organizational behavior and human resource management; marketing; operations and supply chain management; logistics and supply chain management).
- 13 hours in MS background requirements (outlined in the School of Merchandising and Hospitality Management section of this catalog).
- 24 hours in required hospitality management (outlined in the School of Merchandising and Hospitality Management section of this catalog).

#### MBA (any concentration)/MS with a major in merchandising

54 hours if background courses have already been completed.

- 18 hours in MBA background courses (outlined in previous section).
- 18 hours in required MBA core (outlined in previous section).
- 12 hours in a specified concentration (business studies [flex-MBA]; strategic management; finance; health services management; organizational behavior and human resource management; marketing; operations and supply chain management; logistics and supply chain management).
- 12 hours in MS background requirements (outlined in the School of Merchandising and Hospitality Management section of this catalog).
- 24 hours in required merchandising (outlined in the School of Merchandising and Hospitality Management section of this catalog).

#### MBA (Operations and Supply Chain Management)/MS with a major in engineering systems

Total hours depends on selection of thesis or non-thesis MSES option.

- 18 hours in MBA background courses (outlined in previous section).
- 18 hours in required MBA core (outlined in previous section).
- 12 hours in required courses (MGMT 5240, 5280 and 5850, and DSCI 5210).
- Consult the Department of Engineering Technology for total hours to complete the MS with a major in engineering systems.

### Graduate Academic Certificates

The College of Business also offers ten graduate academic certificates (9 to 12 hours) in the following areas.

- Accounting information systems (ACCT)
- Business intelligence (ITDS)
- Human resource management (MGMT)
- Information technology administration (ITDS)

- Information technology fundamentals (ITDS)
- Information technology security (ITDS)
- Internal audit (ACCT)
- Leadership and supervisory management (MGMT)
- Logistics and supply chain management (MKTG)
- Six sigma (ITDS)

### Admission Requirements

U.S. citizens and permanent residents submit the application, application fee and official transcripts to the Toulouse School of Graduate Studies. International applicants submit materials to the International Admissions Office.

GMAT scores are not required for the graduate academic certificate programs. Students who wish to enter the MBA/MS program will be required to take the GMAT, submit supporting documents and meet CoB entrance requirements before proceeding with courses beyond those required for a certificate program.

### Additional Information

Individuals interested in obtaining specific information on the above certificate programs may contact the Department of Information Technology and Decision Sciences; Department of Marketing and Logistics; and Department of Management .

## Doctor of Philosophy

### Objectives

The doctoral program in business administration is designed to prepare men and women of outstanding ability for careers in teaching and research at the university level. However, the program has enough flexibility to accommodate individuals whose career objectives lie outside academia. Individuals who undertake doctoral study are expected to achieve excellence in the command of the technical aspects of a business discipline and to develop expertise in the conduct of meaningful research.

### Procedure for Admission

For admission consideration, the following items are required by the College of Business PhD Program and Research Office. The complete PhD application packet can be found at [www.cob.unt.edu/programs/phd/](http://www.cob.unt.edu/programs/phd/) or may be requested by e-mail from [PhDCOBA@unt.edu](mailto:PhDCOBA@unt.edu).

In the determination of an applicant's eligibility for admission to the College of Business for the PhD degree, the following items are required:

1. Processed application for admission forwarded by the Toulouse School of Graduate Studies.
2. Provide the Toulouse School of Graduate Studies with an official copy of the score made on either the Graduate Management Admission Test (GMAT) or

the Graduate Record Examination (GRE), an official copy of the TOEFL score, if required, and official transcripts from all universities previously attended. Any test scores (GMAT, GRE, TOEFL) submitted in support of an application for admission to the College of Business PhD program must have been earned no more than five years prior to the date sought for admission.

3. Submit a completed Supplementary Information Form to the Graduate Programs Office, College of Business.

4. Request three individuals (usually university professors) to complete and return a Doctoral Applicant Evaluation Form. These forms are available in the application package located on the web at [www.cob.unt.edu/programs/phd/](http://www.cob.unt.edu/programs/phd/) or by request from the PhD Program and Research Office in the College of Business.

For further information concerning the doctoral program in business administration and specific admission requirements, contact: the PhD Program and Research Office, College of Business. Contact information and destination of documents are as follows:

### Both U.S. and International Applicants

PhD Program and Research Office  
College of Business  
University of North Texas  
Mailing address:  
1155 Union Circle #311160  
Denton, TX 76203-5017

[PhDCOBA@unt.edu](mailto:PhDCOBA@unt.edu)  
[www.cob.unt.edu/programs/phd](http://www.cob.unt.edu/programs/phd)

Phone: 940-369-8488

Fax: 940-369-8978

*Submit a Supplementary Information Sheet (Form A), statement of purpose essay, resume and three recommendation letters using Doctoral Applicant Evaluation Forms (Form A-1).*

### U.S. Citizens Only

Toulouse School of Graduate Studies  
Graduate Admissions Office  
Eagle Student Services Center, Room 354  
Mailing address:

1155 Union Circle #305459

Denton, TX 76203-5017

[graduateschool@unt.edu](mailto:graduateschool@unt.edu)

[graduateschool.unt.edu](http://graduateschool.unt.edu)

Phone: 940-565-2636 or toll-free 888-UNT-GRAD [868-4723]

*Submit a U.S. application, fee, official transcripts and official GMAT or GRE scores.*

### International Applicants Only

International Admissions Office  
University of North Texas  
Information Sciences Building, 2nd Floor

Mailing address:  
1155 Union Circle #311067  
Denton, TX 76203-5017  
international@unt.edu  
Phone: 940-565-2442

*Submit an International Application, fee, official transcripts, official TOEFL, financial statement, and official GRE or GMAT scores. (Please note that all official GRE and GMAT scores are received by the Toulouse School of Graduate Studies, listed above.)*

### Retention Policy for Doctoral Programs in Business Administration

If during any long term/semester (fall or spring) a PhD student does not enroll in any approved course work, the student must file a leave of absence form (Form E); otherwise, the student will be placed on inactive status. After two long terms/semesters in sequence in inactive status, the student will be removed from the PhD program.

### Residence Requirement

While completing course work, every student is required to complete a minimum residency requirement consisting of two consecutive terms/semesters with a minimum course load of 9 hours each term/semester. This can consist of spring and fall, fall and spring, spring and summer, or summer and fall.

### Research Tool Requirement

The doctoral program in business administration requires satisfactory completion of a research tool requirement.

### Program Requirements

The doctoral student must select a major field of study in one of the following program areas: accounting, business computer information systems, finance, management, marketing, or management science. With the approval of an academic advisor, the student will select courses in a supporting area. These courses may come from more than one business administration program area.

Program requirements are designed to accommodate the career plans and background of the student and, at the same time, meet the specific standards and requirements of the student's program area. Competence achieved, rather than a specific number of hours completed, is the prime criterion; however, a minimum of 69 hours of graduate credit beyond the master's degree or 99 hours beyond the bachelor's degree must be earned.

Students entering the doctoral program after receiving a master's degree will take 27–33 hours in major and 12–18 hours of research track courses, a minimum of 12 hours of pre-dissertation research and a dissertation of 12 hours. The pre-dissertation requirement may be met by 12 hours of research seminars (6910) and independent study (6940). The minimum course work consists of the following (69 hours minimum):

- Research track, 12–18 hours
- Major and minor areas, 27–33 hours
- Pre-dissertation research, 12 hours
- Dissertation, 12 hours

The above may include no more than 12 semester hours of 5900, 5910, 6900 and 6910 credit prior to pre-dissertation research.

The two research tracks consist of 12–18 hours of course work designed to develop the research capabilities of the student and to prepare the student for conducting research of dissertation quality. The student's choice of track must be approved by the major area PhD coordinator. The required courses for each track are described below:

1. **Research Track I** (15 hours): BUSI 6220, Applied Regression Analysis (3 hours); BUSI 6450, Business Research Methods (3 hours); BUSI 6480, Advanced Issues in Research Design (3 hours); BUSI 6240, Applied Multivariate Statistics (3 hours); and BUSI 6280, Applications in Causal and Covariance Structure Modeling (3 hours).
2. **Research Track II** (12 hours): ECON 5600, Mathematical Economics (3 hours); ECON 5650, Advanced Econometrics (3 hours); methodological tool elective (3 hours); and MSCI 6000, Theory and Application of Nonparametric Statistics (3 hours).

Students entering the doctoral program upon completion of a bachelor's degree must complete the MBA core requirements and 12 additional hours in the major and/or minor areas. In addition, all students must demonstrate a calculus proficiency.

The qualifying examination, given upon completion of all course work, is designed to measure attainment of expected levels of knowledge in the major and minor areas and to determine the student's ability to synthesize information acquired. The examination is both written and oral. Candidates who have taken the qualifying examination may not change their major.

Specific procedural, academic progression and administrative requirements of the doctoral program are listed in the *Handbook for Doctoral Students*, available in the CoB PhD Programs and Research Office. All students, at the time of admission, are responsible for obtaining a copy of the *Handbook for Doctoral Students* to familiarize themselves with all requirements.

### Admission to Candidacy

Admission to candidacy is granted by the dean of the Toulouse School of Graduate Studies after satisfactory completion of the qualifying examination.

### Dissertation

Upon admission to candidacy and with the consent of the student's committee, the student is required to make a formal presentation of the dissertation proposal at an open forum consisting of graduate faculty of the College of Business and other doctoral students.

As a final requirement, each candidate submits a dissertation. Completion of the dissertation requires original and independent research in the major program area. It should reflect not only a mastery of research techniques, but also an ability to identify an important problem for investigation and to design research that permits the formulation of reasonable hypotheses and the drawing of logical conclusions related to the problem identified. A final comprehensive examination, primarily a defense of the dissertation, is scheduled in coordination with the CoB PhD Programs and Research Office and the Toulouse School of Graduate Studies.

### Teaching Fellowships

Departmental chairpersons assign teaching assistantships and fellowships based on departmental needs.

## College of Business Computing Center

### College of Business Information and Learning Technologies Center

#### Cengiz Capan, Director

The Information and Learning Technologies Center of the College of Business is housed in the Business Building and comprises a full-time director, a computer systems manager, three computer support specialists and an administrative services officer. A technical support team of three or more upper-division and graduate business students aids the full-time staff in installations, troubleshooting, and working with faculty and staff when problems or questions arise concerning hardware or software. More than 500 Pentium desktop systems in the Business Building and Curry Hall are networked together with a four-node, high-availability cluster under a Novell 6.5 operating system using dual Xeon Compaq/HP servers, each with at least 3 gigabytes of memory and a total of 400 gigabytes in an external storage area network (SAN) disk array. Each of the desktop systems is configured as follows: 2 GHz

CPU, 80 gigabyte hard drive, 512 megabyte memory, 17-inch flat panel LCD monitor, CD-RW drive, ZIP drive, and 100-megabit network interface card.

The College of Business provides more than half of the above systems in student labs that are open 100 hours per week and staffed by 50 student lab monitors. These labs are divided into two major areas. The General Access Labs consist of more than 90 computers in three rooms and are designed for the general business student who is required to use computers but may be used by all UNT students. The Business Labs consist of more than 170 computers in seven rooms in three different areas of the Business Building and Curry Hall. These labs are designed for and limited to students taking College of Business courses. The primary Business Lab has 40 systems and includes software to emulate a main-frame environment for appropriate courses. The Special Lab has 18 systems and is designed exclusively for students taking senior- or graduate-level classes such as Introduction to Database Applications; Distributed Systems and Teleprocessing; Data Communications and Networking; Information Resource Management; Decision Support Systems; and Visual Display. The Curry Hall Team Lab provides 20 team cubicles for team projects. Each cubicle consists of two computers and as many as six chairs. There is also a hands-on classroom consisting of 48 student computers, an instructor's system and a data projector.

## Professional Development Institute

#### Ken Robertson, President

Since 1973, the Professional Development Institute (PDI) has provided education, information and training. By attending PDI programs, more than 500,000 professionals, managers and salespeople have gained tools and ideas that increase individual and company performance. PDI works with a diverse network of leading experts from around the world to provide solution- and results-oriented programs.

Working closely with experts in a variety of industries, PDI understands the critical issues and defines the educational needs of professionals within an organization. PDI works directly with clients to further specify and define the needs particular to the customer's organization. Once needs have been determined, PDI develops and designs educational tools and training and works in conjunction with leading industry, academic and governmental experts globally to provide targeted results.

PDI assists employees in being more efficient and effective. Instructors and staff are in constant contact to ensure that programs address issues and

help create solutions. Programs enable employees to immediately utilize the information and positively impact the bottom line.

## Institute of Petroleum Accounting

### Harvey Zimmerman, Director

The Institute of Petroleum Accounting is a unique organization funded primarily by companies in the petroleum and mining industries. The institute began operations in September 1980, with three principal objectives:

1. to carry out research and encourage others to carry out research in accounting, finance, taxation and economic problems of the extractive industries;
2. to disseminate information about research activities of the institute and about current developments in accounting, finance, taxation and economic aspects of the extractive industries; and
3. to encourage universities and colleges to become actively involved in educational programs related to the extractive industries.

Research fellowships, up to \$20,000 per year, are available to students involved in research in the extractive industries.

## Beta Gamma Sigma

This national honorary society of business administration students was founded in 1913. The UNT chapter was established in 1962. The primary objective of Beta Gamma Sigma is to encourage and honor high academic achievement by students of business and management through chapters in all American Assembly of Collegiate Schools of Business accredited schools. Membership is a signal honor and is limited to outstanding students who show promise of success in the field of business and who rank in the upper 10 percent of their junior, senior or graduate class. More information may be obtained from the dean's office in the College of Business.

## Courses of Instruction

All Courses of Instruction are located in one section at the back of this catalog.

### Course and Subject Guide

The "Course and Subject Guide," found in the Courses of Instruction section of this book, serves as a table of contents and provides quick access to subject areas and prefixes.

# Department of Accounting

Main Departmental Office  
Business Building, Room 215

Mailing address:  
1155 Union Circle #305219  
Denton, TX 76203-5017  
940-565-3080

Web site: [www.cob.unt.edu/acct](http://www.cob.unt.edu/acct)

### Don W. Finn, Chair

*Graduate Faculty:* Cockrell, Conover, Curtis, Fayard, Finn, Frost, Graves, Hutchison, Iyer, Lightner, Mayper, Merino, Price, Raman, Robertson, Sun, Wilner.

## Mission in Brief

The mission of the professional programs in accounting at the University of North Texas is to prepare a diverse student body for careers in industry, public accounting, and the nonprofit sector, primarily in the North Texas region.

The mission of the doctoral program in accounting at the University of North Texas is to prepare students to conduct discipline-based research, appreciate a variety of research methods and engage in quality instructional activities.

## Research

The research interests of the faculty of the Department of Accounting are eclectic. Faculty currently are engaged in behavioral, empirical, historical and theoretical research related to a broad range of academic and professional topics.

Current behavioral research efforts focus on application of cognitive models, venture theory and prospect theory to audit techniques, decision models, financial accounting standards, managerial performance evaluation and tax compliance issues. Empirical research is being conducted in the areas of international accounting and taxation for multinational corporations, governmental auditing, and the impact of governmental standards on borrowing costs, oil and gas standards and regulation, pensions, post-employment benefits and audit risk assessment. Historical research focuses on demand for audit services, regulatory legislation and analysis of the role of the professional accountant. Theoretical research is being conducted in the areas of public interest accounting, audit failure, ethical standards and development of expert systems. Research also