

Graduate Studies in
Business



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Graduate Business Programs

- **Master of Business Administration**
- **Master of Accountancy**
- **Master of Human Resources**
- **Certificate of Graduate Studies in Professional Accountancy**

Turney Stevens, *Dean, College of Business*

Dr. Mike Kendrick, *Associate Dean of Graduate Business Programs*

Dr. Perry Moore, *Director of MAcc and Assistant Director of Graduate Business Programs*

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Master of Business Administration

Mission

The Lipscomb University MBA program will integrate Christian faith, servant leadership and innovation in the MBA classroom to provide excellent academic training for Lipscomb MBA students to prepare them for higher service in their current and/or future organizations.

The Master of Business Administration is designed for students with an undergraduate degree in either business or a non-related field. Leveling courses are offered for the non-business undergraduate. Business undergraduates may require fewer leveling courses, if any, before beginning the core courses.

The MBA program:

- Incorporates ethics and values into every course so you can learn to identify and cultivate a values-based business environment.
- Is built around the principle that doing business right is the only right way to do business.
- Features courses taught by outstanding faculty with substantial business experience. Our faculty members bring expertise in their field and an ability to integrate faith into their teaching.

MBA

Students enrolled in the MBA program may select an area of concentration in accounting, conflict management, financial services, health care informatics, health care management, information security, leadership, nonprofit management, sports management, sustainability, or a distributed option.

The curriculum is grouped into three categories: Leveling Courses, Core Courses and Concentration Electives. Thirty-six hours are required for graduation, consisting of 27 hours in the required core courses and 9 hours of concentration electives.

The MBA schedule is flexible. Courses are taught in 5 eight-week terms. Classes meet once per week, for eight weeks, from 5:30–9:30 p.m. Classes meet on Monday, Tuesday and Thursday evenings. Some classes will meet at other times such as online or weekends. A global perspective is strengthened through participation on an international trip.

Cool Springs MBA

A cohort MBA program is also available at Lipscomb's off-site location in Cool Springs. Thirty-six hours are required for graduation. All required core classes will be taught at night in Cool Springs, while the concentration elective courses will be taught on Lipscomb's main campus. This program can be completed in 26 months.

Professional MBA

The Professional MBA (PMBA) may be completed in 14-18 months attending classes 22 weekends. The PMBA combines Web-based and classroom learning so students can maintain balance in their lives. A global perspective is strengthened through participation on an international trip.

You can begin the PMBA program in August, October, January, or February. The curriculum is composed of month-long course modules and incorporates a business project that augments your course work and helps to meet a strategic need of your employer.

The PMBA schedule is lock-step. Courses are taught two weekends per month, meeting for 4 hours on Friday and 8 hours on Saturday. Additional content is delivered online. Thirty-six hours are required for graduation, including a one-hour business project. Three years of work experience are required.

Dual Degree MBA and Sustainability

The Dual degree program combines cutting edge business training with state of the art training in sustainability to create a “Green” degree program that incorporates the best of two worlds. Students enrolled in the Dual degree program will complete the core courses required for each degree (24 hours in business and 24 hours in sustainability). Upon completion of the 48 hours of course work, students will be awarded both an MBA and an MS in Sustainable Practice.

Students enrolled in the MBA or PMBA program can pursue the Dual degree option. Dual degree students will participate in a global travel course.

The Dual degree option **MUST** be selected before the student graduates with either degree. Once a student has graduated, the Dual degree option is no longer available.

Master of Accountancy

Mission

To provide a high quality accounting education and prepare its students to excel professionally.

The Master of Accountancy (MAcc) is primarily designed for undergraduate accounting majors who seek additional academic training and/or credit hours in preparation to sit for the Uniform Certified Public Accountant examination. It also provides the working professional with the additional knowledge needed to succeed in today’s business environment.

All courses will be taught in the evening on Monday, Tuesday, or Thursday nights, and classes meet once per week for eight week terms. The MAcc program can be completed in less than one year for those students who have completed all prerequisite requirements. For those students who need additional coursework, leveling courses in business and accounting are offered. All prerequisite courses are taught at night and some are available online. New students can begin any month a new class starts (January, March, June, August, or October). Some elective classes will meet at other times such as online or weekends.

Graduate Certificate in Professional Accountancy

For those students who do not want to complete the entire master’s degree, the 12-hour certificate program will provide them with the additional hours needed to sit for the exam. These hours can be applied towards the MAcc or the MBA should the student decide to pursue a graduate degree at a later date. Students select four MAcc courses from the following list to earn the graduate certificate:

MAcc 6003	Corporate Governance and Business Ethics
MAcc 6203	Advanced Tax
MAcc 6303	Accounting Theory and Research
MAcc 6403	Advanced Accounting
MAcc 6503	Current Developments in Accounting
MAcc 6553	Accounting Information Systems
MAcc 662V	Independent Project or Research
MAcc 6753	Financial Statement Analysis

Course descriptions are given in the MAcc section of this catalog. Appropriate prerequisite requirements apply to all certificate courses.

Certificate students can shift from that program to the MAcc or MBA program. Such students must notify the Graduate Business Office of their intent to change programs and submit the appropriate paperwork. A minimum 3.00 GPA is required to shift programs. Admission requirements are the same as the MAcc program.

Joint BBA/MAcc Degree Program

Interested students will earn two degrees at the completion of 150 hours of coursework. Both degrees will be awarded concurrently upon completion of the 150 hours. In their first four years, students will complete the required undergraduate work, which includes an embedded minor in business. Their fifth year will be the graduate MAcc year.

Undergraduate students who are interested in the Joint BBA/MAcc degree program need specific academic advising during the first semester of their freshman year at Lipscomb. Please contact Dr. Perry Moore, 615.966.5795, or perry.moore@lipscomb.edu to set up an advising appointment.



Master of Human Resources

Mission

To provide a high quality, integrated learning experience in human resources that will prepare students to advance professionally.

The Master of Human Resources (MHR) curriculum is based on the idea that employees are human capital; the most important assets in an organization. Growing and maintaining their commitment is a critical success factor in the field of human resources. Traditionally, the field of human resources has ignored bottom line results, value creation and return on investment. We have developed a curriculum designed to facilitate a learning experience for students to develop and successfully implement a Strategic Human Resource Management system. The curriculum will focus on developing human resource systems that are both fiscally responsible and in alignment with an organization's strategic goals and objectives. The curriculum will also emphasize effective employment, deployment and strategically managed human assets, which is a must for firms to compete in a global and changing environment. An organization's ability to respond to a global and changing environment and to "learn" to be efficient and competitive depends on the people it employs. Two years of HR work experience or three years of non-HR required.

Admission Policies and Procedures

Applicants to graduate programs must submit the following:

1. **Application Form.** Each applicant must complete an application form. The application form is available at onedegreeaway.lipscomb.edu, then click on Admissions, then **APPLY TODAY**. The application can be completed online or downloaded in a PDF version.
2. **Application Fee.** Each application should be accompanied by a \$50 nonrefundable application fee (\$75 for international students).
3. **Standardized exam score.** Each applicant must submit the scores of a standardized exam. Scores from the Graduate Management Admission Test (GMAT) are required for students seeking graduate business degrees.
4. **References.** Two letters of reference are required as follows: from a college or university administrator/professor or from a professional supervisor/employer.
5. **Official Transcript(s).** Each applicant must submit an official transcript, showing degree conferral when appropriate, from all schools attended.
6. **Health Form.** Each applicant must submit a completed health form signed by a health care provider. (To print a copy of the health form, visit <http://healthcenter.lipscomb.edu/Uploads/38443.pdf>).
7. **FERPA:** The Family Educational Rights and Privacy Act affords students certain rights of access to educational records; even if you are independent of your parents, you must submit this form prior to enrollment.
8. **Resume.** A resume detailing the applicant's work experience is required.
9. **Goals Statement.** An expanded goals statement concerning the applicant's interest in and application of the program's curriculum to expected career progression is required.
10. **TOEFL.** The Test of English as a Foreign Language (TOEFL) is required for international students. (See section titled International Students for more information.)

Check website for application deadlines (<http://onedegreeaway.lipscomb.edu>). Forms can be completed online and/or mailed to: Graduate Business Office, Lipscomb University, Swang 240, One University Park Drive, Nashville TN 37204-3951.

Undergraduate Degree and Performance

The standard for admission into a master's degree program is an accredited bachelor's degree from a regionally accredited college or university. In addition, the prospective student will have an acceptable grade point average and a Graduate Management Admission Test (GMAT) score. Informational bulletins for the GMAT may be obtained at the graduate office, the testing center or from the Graduate Management Admission Council, 1600 Tysons Boulevard, Suite 1400, McLean, VA 22102, 703.749.0131, website: www.gmat.org. The GMAT is administered by appointment at Pearson Professional Centers.

Admittance or non-admittance is determined by the Admission Committee after thorough analysis of each applicant's file.

Applicants holding an unaccredited degree or who are within one semester of completing a bachelor's degree, may be considered for conditional admission (see "Unaccredited Degree and/or Substandard Admission Scores" section below).

The GMAT may be waived for applicants to the MBA and MHR programs who have significant work and management/leadership experience. Joint MAcc applicants with an overall GPA of 3.50 may petition to have the GMAT waived.

Some of the admission requirements (e.g., GPA) may receive less weight during the evaluation process from applicants who have been out of school for at least five years, or for those who have earned a "terminal" degree (e.g., Ph.D., J.D., M.D.).

Unaccredited Degree and/or Substandard Admission Scores

Should conditional admission be granted, the following stipulations will apply:

Unaccredited Degree: If the student's transcript shows deficiencies in liberal arts courses as defined by the Southern Association of Colleges and Schools, the student will be required to demonstrate the understandings and skills normally associated with a liberal arts education, particularly in scientific

method and computation and in oral and written communication skills. The student may be required to remove the deficiency by successfully completing undergraduate level courses. The minimum standard is as follows: 30 hours of course work drawn from three areas—humanities/fine arts, social/behavioral science and natural science/mathematics; evidence of competence in oral and written communication skills; and fundamental mathematical skills.

Substandard Admission Scores: A student may be admitted conditionally; such students must complete a minimum of nine hours of graduate work with a grade of "B" or above before the conditional admission is removed.

Students who are denied admission may reapply for admission after completing 12 semester hours of approved undergraduate credits with a grade of "B" or higher from an accredited institution and/or after obtaining an acceptable score on the GMAT.

Transfer and Waiver of Courses

Although all graduate credit hours may be transferred from another accredited institution, a maximum of 6 hours will be counted toward the MAcc, MHR, or MBA degrees. The graduate director or appropriate faculty member of the graduate program will evaluate the course(s) being proposed for transfer and make a determination of suitability. No course with a grade below a "B" will be considered for transfer. Requests from current students to transfer new course work into any graduate program will generally be denied.

Documentation

Students are required to provide satisfactory documentation of personal identification for off-site learning experiences required in many programs of graduate study at Lipscomb University. Failure to provide proper credentials will result in failure to complete the desired course of study. For complete policy, see section entitled Required Documentation for Off-Site Learning Experiences in the opening section of this catalog.

Student Classifications

Students are admitted to graduate courses in one of five categories:

1. **Graduate Student:** one who has satisfied all admissions requirements. A student with an incomplete admission file will be accepted to the program at the discretion of the program director but will be placed on an Academic Hold which will prevent registration for the following semester. Once the proper admissions documents have been received, the hold will be removed and the student will be allowed to register for the following semester.
2. **Conditionally Admitted Student:** one who has been admitted conditionally, at the discretion of the program director, without satisfying all admission requirements. Students admitted with the following criteria may be required to complete a minimum of nine hours of graduate work with a grade of “B” or above before the conditional admission is removed.
 - a. From an unaccredited school or with a substandard GPA or GMAT score.
 - b. A transfer student with a graduate GPA between 2.50 and 2.99. The transfer student must be in good standing at the previous institution attended.
 - c. As a student who has not completed a bachelor’s degree program. The transfer student must be in good standing at the previous institution attended.
3. **Non-Degree Student:** one who has satisfied admission requirements. The student may take up to 12 semester hours for graduate credit. Those hours may be applied toward a master’s degree if the student makes a grade of “B” or better in the courses taken for credit and if the student is formally admitted to a graduate program as a degree-seeking student.
4. **Visiting Student:** one who is currently enrolled as a student in good standing at the post-bachelor’s level at another graduate school, wishes to take courses at Lipscomb and desires to have transcript evidence of course work done at Lipscomb provided for the school of primary enrollment.
5. **Probationary Student:** one who has been readmitted to a graduate program following academic suspension from the program.

Admission to a program does not imply admission to candidacy for the master’s degree. Only those students who meet the requirements for “Graduate Student” described above are eligible for candidacy.

Academic Policies

Course Load

A student enrolled for 9 hours is considered a full-time student. A student enrolled for 6 hours is considered a half-time student. A student enrolled for less than 6 hours is considered a part-time student. No student will be permitted to enroll for more than 21 hours (either graduate or undergraduate) per semester.

Academic Standing

1. **Good Academic Standing:** To remain in good academic standing, the student must maintain a cumulative 3.00 GPA. At least 75% of those hours must be completed with grades of “B” or higher.
2. **Probation:** Should the student’s cumulative graduate GPA fall below 3.00, he/she will be placed on academic probation. A student on academic probation will not be allowed to enroll for more than 6 hours during any term the probation applies.

If the requisite GPA is attained, the academic probation status will be removed. A graduate course in which a student has earned an “F” may be repeated. Students may not repeat courses in which the student earned a grade of “C” or higher.
3. **Suspension:** If the requisite GPA is not attained, the student will be suspended from studies at Lipscomb for the following semester, after which the student may apply for readmission. The student may be required to appear before the Admissions Committee.

Failing grades will provide no credit toward the degree but will be included in figuring scholarship level, unless replaced with a higher grade by repeating the course(s). A 3.00 GPA must be maintained to be eligible for financial assistance.
4. **Appeals:** Appeals to suspension decisions should be made in writing to the Associate Provost for Academic Development and Graduate Studies. Appeals must be received no later than 4:30 p.m. on the Monday of the week before classes begin for the term during which the student wishes to be readmitted.

Degree Completion Requirements

Residency

No period of formal residency is required for graduate business degrees.

Statute of Limitations

All requirements for the MBA, MAcc and MHR degrees must be completed within a 7-year period from the time of initial matriculation.

Candidacy

Admission to a program does not imply admission to candidacy for the master's degree. During the course of pursuing the MBA, MAcc, or MHR degrees, the student must be admitted to "candidacy." For admission to candidacy the student must satisfy the following:

1. Complete all required undergraduate deficiencies if admitted on condition.
2. Complete at least twelve hours of graduate work.
3. Maintain a 3.00 GPA on all courses taken toward the requirements for the degree with no incomplete grades.
4. File an "Application for Candidacy" form with the graduate program office.
5. File a degree plan in the graduate program office which meets all requirements and is approved by the administrator of the graduate program. The degree plan must be filed at the same time that an "Application for Candidacy" is filed.

After admission to candidacy and approval of the degree plan, any changes in the degree plan must be approved by the administrator of the graduate program. The application for candidacy must be filed before the beginning of the student's last semester in the program. No student will be allowed to graduate in the same semester in which the application for candidacy is filed.

Minimum Credits

The MAcc degree requires 30 semester hours, exclusive of hours accumulated to satisfy academic deficiencies.

The MBA degree requires 36 semester hours, the MHR degree requires 33 hours.

Minimum GPA

The minimum cumulative grade point average (GPA) for all Graduate Business degrees is 3.00 for all graduate courses taken for graduate credit. No grade below a "C" is acceptable. Such grades will not apply toward degree completion.

Graduation

Students must register for GN 999X the semester in which all coursework will be completed for graduation. Students who do not file their Intent to Graduate form in the Registrar's Office by the end of the first week of their last semester may be delayed in graduating.

Graduate students receiving degrees are hooded during the May and December commencement exercises.

Appeals

Any exceptions to the above stated requirements would require approval via the appeal process established by the Graduate Academic Leadership Team.

Financial Information

Tuition and Fees for 2012-13

Basic charges per semester for graduate programs in business (tuition per hour includes all general fees)*

MAcc Tuition per semester hour..... \$1,118
(includes cost of text books and all regular fees)

MBA Tuition per semester hour..... \$1,118
(includes cost of text books, regular fees and international travel course; in the event of extraordinary price increases a fee may be added for international travel)

PMBA Tuition per semester hour \$1,118
(includes cost of text books, regular fees and international travel course; in the event of extraordinary price increases, a fee may be added for international travel)

Professional Accountancy Certificate Tuition..... \$1,060
per hour (includes cost of textbooks, all regular fees)

MHR (Interdisciplinary program that includes Graduate Business course work in HR [24 hours] and graduate course work from the Institute for Conflict Management [9 hours]). Tuition per semester hour (includes cost of text books and all regular fees)

MHR Tuition per semester hour..... \$1,118

ICM Tuition per semester hour..... \$1,118

Tuition to audit without credit..... 50% of regular tuition

Special Fees

Application Fee.....	\$50 (\$75 for international students)
Graduation fee.....	\$195
Late registration/Late becoming official fee**	\$195
Printed refund check fee.....	\$25
Returned check fee	\$30
TMS (Monthly Payment)	\$60
enrollment fee per semester	
Withdrawal fee.....	\$195

Room and Board charges per semester are available in the undergraduate catalog.

**Effective June 1, 2012*

*** Does not apply to employer reimbursements if the university is notified in advance with written approval.* Acceptance of a position in a Graduate Business class is viewed as a long-term commitment. Admitted applicants must submit a non-refundable deposit to reserve their space in the class. Class size is limited and admission decisions are made on a rolling basis.

Scholarships/Assistantships

Merit scholarship awards are available through the College of Business. Such scholarship awards are given for one year only and are not renewable. Scholarship awards typically are given to offset tuition charges for one or more classes.

Nonprofit scholarships are awarded by the College of Business. These scholarships are awarded to applicants interested in the MBA/PMBA nonprofit concentration and continue for the duration of the student's program.

Non-teaching graduate assistantships are awarded by the College of Business. Such assistantships are given for one year terms, but students may apply for extensions. Graduate assistantship awards typically are given to offset tuition charges for three or more classes in exchange for the student providing assistance in the Graduate Business Office or with a graduate faculty member. Generally, students receiving an assistantship are enrolled as full-time students. There are federal income tax consequences for students receiving assistantships.

Dependent children of full-time Lipscomb employees are eligible to receive a Lipscomb Family Scholarship which covers 25% of the program's cost for students in the MBA and MAcc programs.

To receive a scholarship or assistantship, the student must complete the main application form, which also includes the student's essay and references. No action will be taken before these items and the GMAT score report are received. Applicants for graduate assistantships must also complete an assistantship application and schedule a personal interview with the MBA director. A 3.00 GPA must be maintained to be eligible for a scholarship or assistantship.

Lipscomb graduate business alumni are eligible for a 50% tuition scholarship on additional elective courses taken after they have graduated. This scholarship is available for courses offered only within the College of Business.

MBA Prerequisites (Leveling Courses)

Students are welcome from all academic disciplines and professions. Students with bachelor's degrees in disciplines other than business administration must complete needed leveling work before enrolling in graduate courses. In limited cases, students may be allowed to take up to one leveling course in conjunction with regular graduate courses.

Students holding undergraduate degrees in business, with no deficiencies in prescribed undergraduate courses, have the CPC courses waived. At many institutions, the undergraduate business major covers all of the CPC areas given below, but not all institutions and/or majors do.

All other students, including those with undergraduate degrees in non-business fields, must satisfy the following course requirements.

The CPC consists of the following courses:

- Principles of Accounting
- Economics (Micro and Macro)
- Business Law
- Statistics, Business Math, or Quantitative Methods
- Principles of Finance
- Principles of Management
- Information Systems
- Principles of Marketing

The prospective MBA student may elect to meet the CPC deficiencies in one of four ways:

1. Take the appropriate leveling course(s)
2. Take the appropriate undergraduate course(s)

3. Demonstrate proficiency, through continuing professional education or something similar, in a specific area. A written test will be required to demonstrate this proficiency. If this option is selected, no academic credit will be granted for such proficiencies demonstrated.
4. Pass the CLEP test(s) for the appropriate course(s). No graduate academic credit will be granted for such courses passed. CLEP tests are available and recommended in these subject areas: Principles of Management, Business Law, Principles of Marketing, Micro-Economics, and Macro-Economics.

Suggested order of completion:

First: BUL 4901, BUL 4961; **Second:** BUL 4911, BUL 4941; **Third:** BUL 4971, BUL 4981; **Fourth:** BUL 4931, BUL 4991; **Fifth:** BUL 4921

Leveling Courses

Some, or all, of these courses may be required of students entering the MBA program with deficiencies in the prescribed common professional component. These courses are taught in an on-line or independent format. Such terms are four weeks in length and students who fail to complete such on-line courses in four weeks will receive a grade of "F." Dedicated students should be able to complete all nine courses in 20-25 weeks. These courses provide one hour of undergraduate credit.

BUL 4901 Foundations of Financial Accounting (1)

A study of the basic concepts of financial accounting. The course provides an overview of how accounting contributes to an organization and its stakeholders. Course work covers the development of financial statements and the use of financial information for decision making and effective financial management.

BUL 4911 Foundations of Managerial Accounting (1)

A study of the basic concepts of managerial accounting. Course work includes financial reporting for internal decision-makers, cost behavior and cost-volume-profit analysis.

BUL 4921 Foundations of Finance (1)

A study of the major topics in finance, including financial analysis, forecasting, risk and return, asset pricing, capital budgeting, capital structure and dividend policy.

BUL 4931 Foundations of Marketing (1)

A study of the marketing system and marketing principles to include the marketing mix, marketing strategy, service marketing and the marketing environment.

BUL 4941 Foundations of the Legal Environment (1)

A study of law in relation to business, including topics as the judicial system, torts, antitrust and contract law.

BUL 4961 Foundations of Management and Organizational Behavior (1)

A course which provides a broad overview of the principles of management and includes coverage of organizational models.

BUL 4971 Foundations of Quantitative Analysis (1)

A course designed to develop fundamental analytical understanding and skills. Emphasis will be placed on the time value of money and the use of the financial calculator. Descriptive statistics including measures of central tendency and dispersion will be covered.

BUL 4981 Foundations of Microeconomics (1)

A study of basic economic principles to include the American economy, supply and demand, market structures and resource markets.

BUL 4991 Foundations of Macroeconomics (1)

A study of basic economic principles to include the banking system, monetary policy, fiscal policy and international trade.

MBA Requirements

All leveling courses, or their equivalents, must be completed before enrolling in BU 6001.

PMBA Requirements

All leveling courses, or their equivalents, must be completed before enrolling in the PMBA program.

CAP

Lipscomb offers a Certificate in Accounting Program (CAP) for students who need additional undergraduate accounting hours. An intensified program is offered each summer, where students are able to complete Leveling requirements for the MAcc program. The program is also offered during the evening hours for those students who have a full-time job. Visit <http://execed.lipscomb.edu> for details. For more information about our graduation rates, the median debt of students who completed the program, and other important information, please visit our website at lipscomb.edu/business.

Cool Springs off-site MBA

The MBA is offered at Lipscomb's off-site Cool Springs location. This is a 36-hour MBA that includes all requirements given for the MBA above with this single change: PMBA 6121 (Consulting Project) replaces BU 6001 (Managerial Environment). Core classes will be taught on Monday evenings for this cohort program. Concentration electives will be taught on Lipscomb's main campus.

MBA Concentration

Requirements (minimum 9 hours)

Accounting Concentration (minimum 9 hours)

The Tennessee State Board of Accountancy requires CPA exam candidates to complete 150 hours of education, with specific requirements in both accounting (30 hours) and business (24 hours). Interested students should seek specific advising from Lipscomb's department of accounting to plan a schedule which enables the student to meet all state board requirements.

NOTE: The courses in the accounting concentration have prerequisites from several different undergraduate accounting courses. See each course's description for specific details.

Required courses for the Accounting concentration:

The student must take three of the following courses offered as part of the MAcc program:

MAcc 6003	Corporate Governance and Business Ethics
MAcc 6203	Advanced Tax
MAcc 6303	Accounting Theory and Research
MAcc 6403	Advanced Accounting

MAcc 6503	Current Developments in Accounting
MAcc 6553	Accounting Information Systems
MAcc 662V	Independent Project or Research
MAcc 6753	Financial Statement Analysis

Conflict Management concentration (9 hours)

A concentration in Conflict Management is available for the MBA program. Students interested in this concentration can pursue the Certificate program from the Institute for Conflict Management. That certificate program requires five graduate courses and the MBA concentration requirements would be satisfied completion of these courses: ICM 5013, 5023 and choice of 5033, 5043, 5053, or 5073. For descriptions of the appropriate courses, please see the Conflict Management section of this catalog for its certificate program.

Financial Services concentration

(minimum 9 hours)

Required courses for the financial services concentration:

BU 6723	Investment Valuation
BU 6743	Investment Fund Management
MAcc 6753	Financial Statement Analysis

Health Care Informatics concentration

(minimum 9 hours)

Required courses for the health care informatics concentration:

HCI 5103	Decision Support Systems
HCI 5013	Information Systems Management
ISEC 5113	Introduction to Information Security

Health Care Management concentration

(minimum 9 hours)

Required courses for the health care management concentration:

BU 6303	Health Services Management
BU 6313	Contemporary Issues in Health care
BU 6323	The U.S. Health Care System

Information Security concentration

(minimum 9 hours)

Required courses for the information security concentration:

ISEC 5113	Introduction to Information Security
ISEC 5123	Risk Assessment & Mitigation Planning
ISEC 5223	Business Continuity and Disaster Recovery Planning

Leadership concentration (minimum 9 hours)**Required courses for the leadership concentration:**

BU 6503	Leading Teams and Groups in Organizations
BU 6543	Organizational Development
ICM 5013	Negotiation and Settlement Processes

Non-Profit Management concentration

(minimum 9 hours)

Required courses for the non-profit management concentration:

BU 6413	Marketing, Fundraising and Research Development in the Non-Profit Sector
BU 6403	Introduction to the Non-Profit Sector
ICM 5013	Negotiation and Settlement Processes

Sports Management concentration

(minimum 9 Hours)

Required courses for the sports management concentration:

BU 6803	Sports Management
BU 6813	Marketing, Fundraising and Public Relations in Sports
BU 6823	Sports Law and Risk Management

Sustainability concentration

(minimum 9 hours)

A concentration in sustainable practice is available for the MBA Program. Students interested in this concentration can pursue the certificate program from the Institute for Sustainable Practice. The certificate program requires five graduate courses and the MBA

concentration requirements would be satisfied after taking these courses: SU 6003, SU 6013, SU 6023. For descriptions of the appropriate courses, please see the sustainable practice section of this catalog.

Distributive concentration option

(minimum 9 hours)

For those students who do not want a specific concentration, the MBA or PMBA will consist of ten core classes and three elective classes. The three electives may be selected from any course in the Concentration Electives listing.

MBA Core Courses**(27 hours required)**

The Lipscomb MBA includes ten required core courses to be completed by all graduate students.

Analytical Tools for Managers Module**BU 6033 Accounting for Executives (3)**

This course introduces students to financial and managerial accounting concepts and their application in the decision-making process. Case analyses on a variety of accounting topics will be used to make application of the concepts covered in this class. Specific topics include the conceptual framework, revenue recognition issues and the income statement, the balance sheet, the statement of cash flows, corporate accountability, product costing and cost behavior concepts, cost volume profit analysis, planning and budgeting, variance analysis and non-financial measures of performance. This course will be waived for those students who have earned a professional certification in accounting (e.g., CPA, CIA, CFE). Undergraduate accounting majors may petition to have this course waived. Students who have this course waived are required to replace it with an approved MAcc course.

BU 6053 Financial Management and Strategy (3)

All financial decisions a firm must make are interconnected. Likewise, all major financial decisions affect the overall strategy of the firm. This course focuses on creating awareness of these

relationships as well as providing tools for financial and strategic decision making. Topics include project valuation, risk analysis, capital structure, financial signaling and managerial incentives.

BU 6073 Service Operations and Managerial Economics (3)

Service companies constitute the largest and fastest-growing segment of the economy of the United States and most developed countries. The purpose of this course is to understand the effective and efficient management of operations in an organization. This course focuses on critical issues such as product and process planning and design, demand theory, forecasting, demand analysis, resource allocation and cost analysis, staffing, job design and workforce measurement.

Managing Human Capital Module

BU 6013 Business Ethics (3)

This course examines the basic ethical issues involved in the conduct of business from a biblical perspective. The course will promote critical thinking about business as a social, ethical, moral and spiritual activity. Students will consider the juxtaposition of Christianity and commerce and the role of character in ethical decision-making and behavior. Students will be introduced to successful Christian business leaders, who will be used extensively in guest-lecture formats. A goal of the course is to encourage and facilitate ethical leadership through a practical study of ethics, as applied to business, health care and non-profit environments and to enhance the student's ability to make responsible ethical decisions.

BU 6523 Managing Human Resources (3)

This course is designed to provide management insight and an applications-oriented, bottom-line approach to human resource management. It is based on the latest research and practice in the human resource management field. The course is also designed to stimulate critical thinking and to provide skills and techniques that will be used in the world of work. Discussions will include topics such as human resource planning, recruiting, training and development,

compensation and employee relations issues pertinent to the new millennium.

BU 6533 Leadership and Organizational Behavior (3)

This course will examine the challenges associated with leading and managing organizational behavior within complex situations. Leadership Organizational Behavior focuses on developing skills for identifying behavioral and organizational problems, creating alternative solutions, making and communicating decisions and winning commitment for your position. We will be looking for nuances of behavior that will lead to a higher level of understanding and hence more effective leadership – nuances of adapting to different management styles, understanding the boss or subordinates, coping with conflict, developing career strategies and meeting other leadership challenges.

Strategic Module

BU 6001 The Managerial Environment (1)

This course introduces students to essential management skills for graduate coursework and core competencies in the workplace. Critical thinking and analytical skills will be developed. Cases will be used to develop oral and written communication skills, presentation skills, computer skills and teamwork and team building skills.

BU 6062 Strategic Marketing (2)

The basic objective of this course is intended to provide students with an understanding of the strategic marketing planning process from research and practitioner perspectives. It covers the concept of strategic marketing from the customer and brand perspective. The course will go into the concept of marketing strategy: targeting, getting a sustainable competitive advantage and brand positioning. Emphasis of this course will also be directed toward marketing implications.

BU 6083 Strategic Management (3)

This course provides students with the knowledge to develop a holistic approach to business decision-making by integrating concepts and experiences

from all business areas or disciplines. The ability to work in a cross-disciplinary setting will be enhanced through group assignments. Topics covered include vision, external and internal analysis and strategic alternatives. The course is multidisciplinary and highly integrative. The overall objective is to sharpen your abilities to “think strategically” and to diagnose situations from a faith-based and strategic perspective. This is the capstone course and should be taken in the student’s final term.

BU 6633 MBA Global Business (3)

This course will give learners international/domestic business exposure and a unique cultural experience with an opportunity to encounter first-hand a global business environment including various business segments, trends, governing/advising bodies, cultural influences, political issues, marketing and service strategies, management approaches and other factors impacting the transaction of business in the chosen destination. Participation is required. Because travel rebates are only used for travel costs, they are not “qualified expenses” for tax purposes. Thus, students receiving a travel program rebate will receive a Form 1098-T for the amount of the travel program rebate received.

Concentration Module

Students select three 3-hour courses (9 hours total) from eleven current concentration options or a distributed concentration made up of the student’s choice of three 3-hour courses from among the concentrations.

Current concentration options include:

Accounting	Conflict Management
Distributive Business	Financial Services
Health Care Informatics	Health Care Management
Information Security	Leadership
Nonprofit Management	Sports Management
Sustainability	

MBA and MAcc Concentration Electives

Students are required to select either one concentration area or the distributive concentration option. Students selecting a specific concentration area are to complete nine hours of course work in their concentration.

Students selecting the distributed concentration option are to select nine hours of course work from any course in the Concentration Electives listing.

BU 6243 Regulatory Law and Compliance (3)
A study of the Uniform Commercial Code and the study of legal principles of agency, partnerships and corporations, including security regulations.

BU 6303 Health Services Management (3)
This course will expose students to a range of operational health care topics to include leadership, organizational behavior, strategy and process improvement. The reference material used in the class will mostly be from primary sources such as executive interviews, case studies and guest lecturers. The class structure assumes students will have an understanding of the broader health care environment and therefore open discussion and practical scenarios will aide students in translating classroom learning into ‘real-world’ knowledge. Prerequisites: BU6323 – The U.S. Health care System or BU6313 – Contemporary Issues in Health Care.

BU 6313 Contemporary Issues in Health care (3)
This is an issues - oriented course that will provide the student with a broad background of information on current issues emerging and impacting the health care industry. Topics will include key trends and regulatory conditions confronting health care today from a policy, management, technology and reform perspective. The topics will vary from semester to semester depending upon which issues are dominating the health care landscape at the time, or seen to be imminent for legislative renewal or reform. Awareness levels of students will be enhanced through classroom participation, presentations, projects and guest lecturers. Prerequisites: BU6323 – The U.S. Health Care System.

BU 6323 The U.S. Health Care System (3)
This course will identify and examine the various services and organizations that impact the current health care delivery system in the United States. The class focuses on gaining an understanding of how these varying organizations and

services come together to create the health community of the U.S. while also challenging students to creatively assess ways the system can be changed and improved to enhance health care service delivery. Through study, research and experimental learning students will learn how the various components of the U.S. health care system function and what professional opportunities may be available for students to pursue in the future. Prerequisites: None.

BU 6403 Introduction to the Non-Profit Sector (3)

This course serves as an introduction to non-profit organizations and explores their unique characteristics. Issues facing managers in the non-profit sector will be discussed and include program planning, selecting and managing boards, fund raising, financial and budgeting challenges and developing strategies. In addition, the non-profit sector will be studied from a historical, social and economic perspective.

BU 6413 Marketing, Fundraising and Resource Development in the Non-Profit Sector (3)

This course investigates the range of fundraising elements in the non-profit organization, including fundraising strategies, program management and methods and approaches to fundraising. Included will be an examination of the process of optimizing voluntary support through effective development and implementation of capital campaigns. Other marketing efforts will be discussed including service marketing, promotional methods and marketing management. Students will also work with a nonprofit organization on a development plan.

BU 6503 Leading Teams and Groups in Organizations (3)

Teams and work groups have become a design and structural choice of organizations as a response to performance pressures for speed, cost, quality and innovation. This course is a study designed to examine models, concepts, art and science of how teams work in organizations. The problems of team development in bureaucratic and matrix organizations will be reviewed. The course

will provide guidelines and principles for designing team-based organizations. The class will be organized into teams and use cases to examine issues of organizational structures, systems, processes, culture and strategies. Current best practices books will be reviewed and shared.

BU 6543 Organizational Development (3)

This course addresses the fundamental concepts of organizational development. Students are exposed to both theoretical and practical information that is very critical when altering work processes, organizational culture and large-scale systems. Projects and case studies provide students hands-on experience designing, implementing and analyzing assessment tools in the work environment. Additionally, students learn how to develop and successfully integrate strategic organizational change initiatives.

BU 661V Internship (1-3)

Internships are designed to allow the student to include meaningful field experience work in his/her graduate program. Any such field experience must be approved in advance by the MBA director and carried on under the supervision of both a designated Lipscomb faculty advisor and a properly appointed field supervisor who will often not be a part of the faculty. At least 200 hours of approved work experience is required. Credit cannot be given for prior experience or work. The internship must include appropriate written presentations and evaluations. This course may be taken for a maximum of three semester hours.

BU 662V Independent Project or Research (1-3)

This course is designed to engage the student in an individual project or research under the direction of a designated professor. The results of this research must be presented in writing under his/her supervision. The purpose of this research is to allow the student to gain further experience in methods of research, library use and presentation of results. Students expecting to pursue an independent project or research must advise the MBA director at least 21 days prior to the registration date for the term in which the research is to be taken.

Prerequisites: proven research ability and advance approval by the MBA director. This course may be taken for a maximum of three semester hours.

BU 6723 Investment Valuation (3)

This course examines asset and company valuation using discounted cash flow and relative valuation techniques. The course focuses primarily on valuation of privately held companies for purposes of venture capital investments, mergers and acquisitions and initial public offerings. Other topics include investment banking, capital structure and cost of capital. Prerequisite: BU 6053.

BU 6743 Investment Fund Management (3)

Students enrolled in this course are responsible for managing a real portfolio of Tennessee Valley Authority funds. Students also compete in The TVA Investment Challenge against investment teams from other universities in the TVA region. Participating students are responsible for security selection, portfolio balancing and other fund management decisions. Enrollment is limited. Prerequisite: A grade of "B" or better in BU 6053.

BU 6803 Sports Management (3)

This course is an exploration of the incontrovertible link among sport, commerce and culture. Understanding sport forms as cultural and intertwined with business will be accomplished through emphases on the major management principles that are needed to operate a sports business. Topics covered will include the study of the organization; planning and operations of sports leagues; franchises and teams; service management in sports organizations; concessions, events and operations; management of revenue acquisition and funding; team administration and franchise management; human resource issues relating to outsourcing labor and the use of volunteer labor; and organizational design/leadership issues arising from collective bargaining/agency representation in professional sports.

BU 6813 Marketing, Fundraising and Public Relations in Sports (3)

This course is an examination of the current principles and practices in marketing, fundraising and public relations programs of high school, collegiate and professional sports teams.

BU 6823 Sports Law and Risk Management (3)

This course provides the student with an understanding of the legal issues involved in the supervision, management and business operations of sports.

**Course Plan for 2012-2013
MBA and MAcc**

Courses are listed with the projected schedule of offerings (subject to change.)

August Term: Aug. 20 - Oct. 11, 2012

BU 6001 (new students, starts August 11)
BU 6062 (existing students, starts August 10)
BU 6033
BU 6073
BU 6243
BU 6523
BU 6533
MAcc 6003
MAcc 6553

Fall Term: Oct. 15 - Dec. 13, 2012

BU 6053
BU 6013
BU 6083 (graduating students)
BU 6323
BU 6803
MAcc 6753

January Term: Jan. 7 - February 28, 2013

BU 6001 (new students, starts January 4)
BU 6062 (existing students, starts January 4)
BU 6033
BU 6073
BU 6523
BU 6533
MAcc 6303

Spring Term: March 4 - May 2, 2013

BU 6083 (graduating students)
BU 6053
BU 6013
BU 6313
BU 6403

BU 6543
BU 6723
BU 6813
MAcc 6203
MAcc 6553

Summer Term: May 28 - July 25, 2013

BU 6083 (graduating students)
BU 6303
BU 6413
BU 6503
BU 6743
MAcc 6403
MAcc 6503

Professional MBA Core Courses (27 hours required)

The PMBA includes ten required courses taken by all students.

PMBA Curriculum

The Lipscomb PMBA is taught in a learning module format as seen below. The 36-hour program includes 27 hours of required core coursework and nine hours of concentration coursework. Each module is made up of classes that should be taken in sequence within the module.

Analytical Tools for Managers Module

PMBA 6023

Accounting for Executives (3)

This course introduces students to financial and managerial accounting concepts and their application in the decision-making process. Case analyses on a variety of accounting topics will be used to make application of the concepts covered in this class. Specific topics include the conceptual framework, revenue recognition issues and the income statement, the balance sheet, the statement of cash flows, corporate accountability, product costing and cost behavior concepts, cost volume profit analysis, planning and budgeting, variance analysis and non-financial measures of performance.

PMBA 6043

Financial Management and Strategy (3)

All financial decisions a firm must make are interconnected. Likewise,

all major financial decisions affect the overall strategy of the firm. This course focuses on creating awareness of these relationships as well as providing tools for financial and strategic decision making. Topics include project valuation, risk analysis, capital structure, financial signaling and managerial incentives.

PMBA 6073

Service Operations and Managerial Economics (3)

Service companies constitute the largest and fastest-growing segment of the economy of the United States and most developed countries. The purpose of this course is to understand the effective and efficient management of operations in an organization. This course focuses on critical issues such as product and process planning and design, demand theory, forecasting, demand analysis, resource allocation and cost analysis, staffing, job design and workforce measurement.

Managing Human Capital Module

PMBA 6053

Corporate Governance, Ethics and Corporate Responsibility (3)

At the completion of the course students will have a clear understanding of corporate governance functions, including top management, boards of directors and their committees and risk assessment. Students will have the opportunity to consider the ethical challenges that arise across the spectrum of business activity. Students will also learn how to make difficult choices, promote responsible behavior within their organizations and understand the role personal values play in developing effective leadership skills.

PMBA 6083

Managing Human Resources (3)

This course is designed to provide the general manager with insight and an applications-oriented, bottom-line approach to human resource management. It is based on the latest research and practice in the human resource management field. The

course is also designed to stimulate critical thinking and to provide skills and techniques that will be used in the world of work. Discussions will include topics such as human resource planning, recruiting, training and development, compensation and employee relations issues pertinent to the new millennium.

PMBA 6533

Leadership and Organizational Behavior (3)

This course will examine the challenges associated with leading and managing organizational behavior within complex situations. Leadership Organizational Behavior focuses on developing skills for identifying behavioral and organizational problems, creating alternative solutions, making and communicating decisions and winning commitment for your position. We will be looking for nuances of behavior that will lead to a higher level of understanding and hence more effective leadership – nuances of adapting to different management styles, understanding the manager or subordinates, coping with conflict, developing career strategies and meeting other leadership challenges.

Strategic Module

PMBA 6062

Strategic Marketing (2)

The basic objective of this course is intended to provide students with and understand the strategic marketing planning process from research and practitioner perspectives. It covers the concept of strategic marketing from the customer and brand perspective. The course will go into the concept of marketing strategy: targeting, getting a sustainable competitive advantage and brand positioning. Emphasis of this course will also be directed toward marketing implications.

PMBA 6103

Strategic Management (3)

This course provides students with the knowledge to develop a holistic approach to business decision making by integrating concepts

and experiences from all business areas or disciplines. The ability to work in a cross-disciplinary setting will be enhanced through group assignments. Topics covered include vision, external and internal analysis and strategic alternatives. The course is multidisciplinary and highly integrative. The overall objective is to sharpen your abilities to “think strategically” and to diagnose situations from a faith-based and strategic perspective.

PMBA 6121

Consulting Project (1)

Learners will serve as consultants for an area business and will be expected to develop solutions to current problems and issues. Students will gain invaluable, hands-on experience while working on actual business projects, interact with area business professionals and be advised by a faculty member. Guidance will be provided consulting techniques and methodology. A formal report will be delivered at the conclusion of the project that details findings, conclusions and recommendations.

PMBA 6633

MBA Global Business (3)

This course will give learners international/domestic business exposure and a unique cultural experience with an opportunity to encounter first-hand a global business environment including various business segments, trends, governing/advising bodies, cultural influences, political issues, marketing and service strategies, management approaches and other factors impacting the transaction of business in the chosen destination. Participation is required. Because travel rebates are only used for travel costs, they are not “qualified expenses” for tax purposes. Thus, students receiving a travel program rebate will receive a Form 1098-T for the amount of the travel program rebate received.



Concentration Module

Students select three 3-hour courses (9 hours total) from ten current concentration options or a distributed concentration made up of the student’s choice of three 3-hour courses from among the concentrations.

Current concentration options include:

- | | |
|------------------------|-------------------------|
| Accounting | Conflict Management |
| Financial Services | Health Care Informatics |
| Health Care Management | Information Security |
| Leadership | Nonprofit Management |
| Sports Management | Sustainability |

PMBA Concentrations

Students are required to select one concentration area that will be comprised of nine hours of course work.

Course Plan for 2012-13 PMBA

Courses are listed with the projected schedule of offerings. (Subject to change.)

PMBA 6533
August 17-18 and 24-25

PMBA 6062
September 14-15 and 28-29

PMBA 6053
January 4-5 and 18-19

PMBA 6043
February 1-2 and 15-16

PMBA 6023
March 1-2 and 15-16

PMBA 6083
May 3-4 and 17-18

PMBA 6073
July 19-20 and 26-27

PMBA 6633
Global trip scheduled for August, 2013 timeframe

PMBA 6103
September 6-7 and 20-21

PMBA 6121
The Consulting Project
To be completed over the student’s final semester

Elective courses will be taken in October-December 2012, March-April 2013, and June-July 2013.

Master of Accountancy Requirements

Generally, MAcc candidates must satisfy the following requirements before enrollment in MAcc courses is permitted.

Area	Undergraduate requirement	Lipscomb undergraduate course
Financial Accounting	Principles of Accounting 1	AC 2503 or Financial Accounting
Managerial Accounting	Principles of Accounting 2	AC 2513 or Managerial Accounting
Intermediate Accounting	Intermediate Accounting 1 and 2	AC 3503 and 3513
Cost Accounting	Cost Accounting	AC 3563
Individual Tax	Federal Income Taxation 1	AC 3573
Auditing	Principles of Auditing	AC 4113
Accounting Information Systems	AIS	AC 3553

Students can begin taking graduate courses, while still completing the accounting course requirements, as long as they have completed the appropriate pre-requisites for each graduate course.

Business course requirements

Area	Undergraduate requirement	Lipscomb undergraduate course	Lipscomb grad. leveling course
Finance	Principles of Finance	FI 3503	BUL 4921
Marketing	Principles of Marketing	MK 3503	BUL 4931
Law	Business Law 1	MG 3613	BUL 4941
Management	Principles of Management	MG 3503	BUL 4961
Business math	Business Statistics	MG 3013	BUL 4971
Micro-economics	Micro-economics	EC 2503	BUL 4981
Macro-economics	Macro-economics	EC 2513	BUL 4991

The prospective student may elect to meet these requirements by taking either the graduate leveling or undergraduate course. The graduate leveling courses are designed for those students who have already earned their undergraduate degree.

The three-semester hour undergraduate courses are available in the evenings as part of Lipscomb's Adult Studies program. The one-semester hour graduate leveling courses (BUL 4921 - 4991) are available online and can be completed on demand.

Requirements for undergraduate students who are non-business majors

Non-business majors likely will need to complete both the eight business courses and eight accounting courses. The expected completion time is at least 12 months and could be longer depending on (1) how many courses the student takes concurrently and (2) when the student begins the coursework.

Requirements for undergraduate students who are business majors

Undergraduate business majors likely will need to complete the six upper division accounting courses, as it is assumed that the candidate would have completed the principles of accounting courses as part of their undergraduate degree.

Requirements for undergraduate students who are accounting majors

Undergraduate accounting majors likely have had all eight business and eight accounting courses as part of their undergraduate experience. Such candidates should be able to commence the MAcc degree upon acceptance to the program.

MAcc Core Courses (18 hours)

MAcc Curriculum

The Lipscomb MAcc is a 30-hour program that includes 18 hours of required core coursework and 12 hours of concentration coursework. All courses are 3-hour courses.

MAcc 6003 Corporate Governance and Business Ethics (3)

Corporate Governance refers to the myriad of constraints designed to make managers and directors act in their shareholders' interest. Topics covered include choice of legal form of organization, ownership structure, corporate charter, stakeholders and corporate social responsibility, board of directors, boundaries of the firm, and CEO compensation, performance evaluation, and retention. Additionally, students will have the opportunity to consider the ethical challenges that arise across the spectrum of business activity. Students will learn how to promote responsible behavior within their organizations and understand the role that personal values play in developing effective leadership skills.

MAcc 6203 Advanced Tax (3)

This course covers the application of income tax law to partnerships, corporations, estates and trusts. Prerequisite: Federal Income Taxation.

MAcc 6303 Accounting Theory and Research (3)

An in-depth discussion of the history and development of generally accepted accounting principles. The course focuses on the conceptual framework of accounting and the environment in which accounting interacts. Prerequisite: Intermediate Accounting 2.

MAcc 6403 Advanced Accounting (3)

Advanced Accounting provides an in-depth examination of the accounting for business combinations, consolidated statements and foreign operations. Prerequisite: Intermediate Accounting 1.

MAcc 6503 Current Developments in Accounting (3)

This course is the capstone experience of the Lipscomb MAcc. Through lectures, class discussion, case analyses and guest lectures, this course analyzes recent literature, both professional and academic, in accounting and focuses on the impact of current developments on the accounting profession. Topics

covered will vary depending on current issues facing professional accountants, but would include updates on financial, managerial and governmental accounting, auditing, tax and international accounting. Prerequisites: Intermediate Accounting 2, Principles of Auditing, and completion of at least two MAcc courses.

MAcc 6753 Financial Statement Analysis (3)

Focuses on corporate financial statements and provides an appreciation for the issues faced by corporate managers as they design a financial reporting strategy. Skills developed in the course include analysis of business performance through financial statements; analysis of earnings quality and other accounting matters; and forecasting earnings and cash flows. The course also offers perspectives on the role of financial reporting and financial statement analysis in the capital markets and an appreciation of the importance to business managers of their own financial reporting and disclosure policies. Prerequisite: Principles of Finance.

MAcc Electives (minimum 12 hours required)

Students are required to select four elective courses. These MBA and MAcc courses are suggested elective options:

- BU 6053 * Financial Management and Strategy
- BU 6243 * Regulatory Law and Compliance
- BU 6403 Introduction to the Non-Profit Sector
- BU 6503 * Leading Teams and Groups in Organizations
- BU 6523 Managing Human Resources
- BU 6533 Leadership and Organizational Behavior
- BU 6633 MBA Global Business
- BU 6803 Sports Management
- BU 6813 Marketing, Fundraising and Public Relations in Sports
- MAcc 6553 Accounting Information Systems
- MAcc 661V Accounting Internship

MAcc 662V Independent Project or Research
 MAcc 6633 Professional Certification Preparation

Courses marked with an () are the recommended courses for the MAcc degree.*

BU course descriptions are given in the MBA section of this graduate catalog.

MAcc 6553 Accounting Information Systems (3)
 A course which informs students of the relationships between the accounting process and the needs of management. In addition, internal controls and how systems work within the various transaction cycles are examined. Computer skills and their use will be an important component of this course. Prerequisite: Intermediate Accounting 1.

MAcc 661V Internship in Accounting (1-3)
 Internships are designed to allow the student to include meaningful field experience work in his/her graduate program. Any such field experience must be approved in advance by the MAcc director and carried on under the supervision of both a designated Lipscomb faculty advisor and a properly appointed field supervisor who will often not be a part of the faculty. At least 200 hours of approved work experience is required. Credit cannot be given for prior work experience or work. The internship must include appropriate written presentations and evaluations. This course may be taken for a maximum of three semester hours.

MAcc 662V Independent Project or Research (1-3)
 This course is designed to engage the student in an individual project or research under the direction of a designated professor. The results of the research must be presented in writing under his/her supervision. The purpose of this research is to allow the student to gain further experience in methods of research, library use and presentation of results. Students expecting to pursue an independent project or research must advise the

MAcc director at least 21 days prior to the registration date for the term in which the research is to be taken. This course may be taken for a maximum of three semester hours.

MAcc 6633 Professional Certification Preparation (1-3)
 Examination of accounting standards and procedures required for professional accounting certification. Instructor approval required. A separate course fee is required to cover the cost of the review materials. The class meets on Saturdays and will begin at the start of the spring semester and continue until the end of the summer semester. A grade of "IP" will be assigned at the end of the spring semester until the course is finished during the summer semester.

Projected Course Plan for MAcc
 The projected course plan for the MAcc degree is included within the MBA section of this catalog. The schedule for both programs is identical and various courses are shared across programs.

Master of Human Resources Courses (33 hours)

The Lipscomb MHR includes eleven required core courses to be completed by all graduate students.

MHR Curriculum
 The Lipscomb MHR is a 33-hour program that includes 24 hours of required core coursework and 9 hours of concentration coursework in Conflict Management (go to catalog.lipscomb.edu for complete course descriptions). All courses are 3-hour courses.

MHR 6003 Designing Strategic Human Resource Systems (3)
 Human resources management is at the heart of any organization—small, large, public, or private. HR managers are under more pressure than ever to become active strategic partners in their organizations. The effective employment, deployment and strategically managed human assets or resources is a must for firms to compete in a global and changing environment. An organization's ability to respond and to "learn", to be efficient

and competitive depend on the people the firm employs. Our focus will be on the impact of human resource systems such as staff, training and development, performance management and compensation on the strategy and performance of the firm.

MHR 6013

Organization Entry (3)

In order to develop and sustain a competitive advantage, an organization must be able to identify, attract, select and retain the right people. This course will emphasize the role of job analysis in the selection process as well as government regulations affecting selection, reliability and validity of selection measures and recruiting and selection metrics. Particular attention will be given to the evaluation of selection methods used to make hiring decisions. Additionally, socialization processes including new hire orientation and onboarding will be discussed.

MHR 6023

Evaluating Work Processes and Change (3)

This course is designed to expand students' awareness about how organizational culture and climate affect organizational outcomes. Special emphasis will be devoted to developing students' diagnostic skills in identifying critical culture and climate elements in the workplace. Students will learn to differentiate among culture and climate behaviors that act as enablers and detractors to financial, technical and social metrics. Methods of analysis, to include statistical techniques will be covered and practiced via the case study method. We will then examine how culture affects psychological processes and organizational behaviors including motivation, cognition, leadership and teams. Finally, students will learn how to use quantitative and qualitative information to design, implement and evaluate organizational culture and climate improvement initiatives.

MHR 6033

Training and Development (3)

This course provides an overview of human resource development to include training, organizational development and career development.

MHR 6043

Evaluating Employee Performance and Reward Structures (3)

This course provides an overview of performance management systems including performance appraisal, handling performance problems and identifying training needs. This course will also demonstrate the art and science of designing and implementing a total rewards system. Compensation strategies such as incentive cash, stock and benefits will be discussed. Additionally, the relationships among individual performance evaluation, compensation, motivation and organizational performance will be examined.

MHR 6053

Emerging Issues in HR (3)

This seminar on emerging human resource issues examines global and domestic trends, the meaning of work, ethical development and decision making in a human resource setting, policy analysis tools and case studies of selected worker categories, cross industry issues and country-specific problems. Issues that the course could cover include: Health Care Reform, Offshoring, Ethics in Globalization, as well as other contemporary issues affecting Human Resources.

MHR 6063

Employment Law (3)

This course provides a conceptual and functional analysis of the legal framework guiding the employee-employer relationship. Topics will include discrimination, affirmative action, sexual harassment, wages, benefits, privacy rights, health, safety, employment-at-will, layoffs and termination.

MHR 6123

Consulting Project (3)

This course is to be conducted as a project with your employer or

another sponsor organization. This course is designed to be a hands-on experience working with an actual business issue. You will be expected to lead a human resources project that will identify an issue(s) facing your organization, develop alternatives for the issue(s), analyze those alternatives then based on your analysis develop and propose an implementation process for your solution.

Conflict Management Courses (9 hours):

ICM 5003	Survey of Conflict Management (3)
ICM 5013	Negotiation and Settlement Processes (3)
ICM 5023	Mediation (3)

Dual Degree: MBA and M.S. in Sustainability

Note: Graduate students participating in a dual degree program must adhere to the admissions and academic policies of each graduate program that are consistent with policies for dual degree programs. For additional information see the Graduate Catalog, General Academic Policies, Dual Degree Programs.

Summary of Business and Sustainability graduate courses for a dual degree program MBA or PMBA and M.S. in Sustainable Practice:

Graduate Courses from the College of Business MBA Format (24 hours)

Strategic module:

BU 6001	The Managerial Environment (1)
BU 6062	Strategic Marketing (2)
BU 6083	Strategic Management (3)

Analytical tools for Managers module:

BU 6033	Accounting for Executives (3)
BU 6053	Financial Management and Strategy (3)
BU 6073	Service Operations and Managerial Economics (3)

Managing Human Capital module:

BU 6013	Business Ethics (3)
BU 6523	Managing Human Resources (3)
BU 6533	Leadership and Organizational Behavior (3)

PMBA Format (24 hours)

Strategic Module:

PMBA 6062	Strategic Marketing (2)
PMBA 6103	Strategic Management (3)
PMBA 6121	Consulting Project (1)

Analytical Tools for Managers Module:

PMBA 6023	Accounting for Executives (3)
PMBA 6043	Financial Management and Strategy (3)
PMBA 6073	Service Operations and Managerial Economics (3)

Managing Human Capital Module:

PMBA 6053	Corporate Governance, Ethics and Corporate Responsibility (3)
PMBA 6083	Managing Human Resources (3)
PMBA 6533	Leadership and Organizational Behavior (3)

Graduate Courses from the Institute for Sustainable Practice

Certificate/Foundational Module (12 hours):

SU 6003	Sustainable Natural Resources (3)
SU 6013	Sustainable Society (3)
SU 6023	Sustainable Enterprise I (3)
ICM 5003	Survey of Conflict Management (3)

Advanced Module (9 hours):

SU 6063	Sustainable Enterprise II (3)
SU 6073	Sustainable Energy, Water and Land Management (3)

Global Travel Course: (choose one)

SU 609V	Sustainability Travel [to non-U.S. destination] (3)
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OR

BU 6633	Global Business Travel (with sustainability component) (3)
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OR

PMBA 6633	MBA Global Business (3)
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Capstone/Specialization Module (3 hours – choose one):

SU 603V	Special Topics in Sustainability (3)
SU 6083	Professional Experience and Study in Sustainability (3)
SU 6103	Creation Care and Spiritual Formation (3)
SU 6123	Introduction to Green Building Design, Construction and Operation (3)
SU 6133	Renewable Energy Options and Design Applications (3)
SU 6143	Sustainable Food Practice

Graduate Business Faculty

Andy Borchers, B.I.A. (Kettering University), M.B.A. (Vanderbilt University), D.B.A. (Nova Southeastern University), Certified Computer Professional, Certified in Production and Inventory Management, *Associate Professor of Management and Chair of Department of Management and Marketing*

George W. Boulware, B.S. (University of North Carolina), M.B.A. (Emory University), Ph.D. (University of South Carolina), Certified Financial Planner, *Purity Dairies Distinguished Professor of Business Administration*

Charles G. Capps, B.S. (University of Alabama), M.S. (Mississippi State University), M.S., Ph.D. (Michigan State University), *Associate Professor of Management*

Allison B. Duke, B.S. (Murray State University), M.B.A. (Lipscomb University), Ph.D. (University of Mississippi), *Assistant Professor of Management and Director of MHR Program*

C. Ray Eldridge, B.S. (The Citadel), M.B.A. (Golden Gate University), M.S. (Syracuse University), D.B.A. (University of Sarasota), *Professor of Management and Associate Dean, College of Business*

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