Graduate Studies in Business

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Graduate Business Programs

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

Ray Eldridge, Interim Dean, College of Business
Allison Duke, Associate Dean, Graduate Business
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College of Business

Mission – The College of Business will develop business leaders who embrace the values and virtues of Jesus.

Vision – We will positively affect the future by developing leaders who model Jesus by growing in “wisdom and stature, and in favor with God and man.” (Luke 2:52) These leaders will possess the business competence to influence others, organizations, and society.

Values and Virtues

A purposeful leader is determined and disciplined, striving to achieve an organization’s most important and meaningful objectives, while being a good steward of the resources with which he or she has been entrusted. (Luke 14:28; Matthew 25:14)

A bold leader is strong and courageous, seeking to be influential and willing to challenge the limits of conventional thought. (Deuteronomy 31:6; I Corinthians 16:13; 2 Timothy 1:7)

A credible leader is truthful and trustworthy, displaying both competence and confidence. (Matthew 6:21; I Corinthians 13:6; Luke 16:10-12)

A creative leader is imaginative and adaptive, embracing change and creating opportunities from that change. (John 8:1-11; Luke 10)

A servant leader is humble, compassionate, and approachable, encouraging others to be their best through the personal example they set. (Philippians 2:3-11; Matthew 5)

Master of Business Administration (MBA)

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 future organizations.

The Master of Business Administration is designed for students with an undergraduate degree in either business or a non-related field. A quantitative leveling course is offered for the non-business undergraduate.

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. No work experience is required for admission to the program.

The curriculum is grouped into three categories: leveling course, core courses and concentration electives. Thirty-six hours are required for graduation, consisting of 27 hours in the required core courses and nine hours of concentration electives. Students who need to complete the quantitative leveling course will be required to take that 3 hour course which will result in a thirty-nine hour program.

You can begin the MBA program in August or January. The MBA schedule is flexible. Courses are taught in five 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.

Information MBA
A cohort Information MBA program is available at Lipscomb’s main campus. You can begin this cohort program ONLY in August. Thirty-six hours are required for graduation. Students who need to complete the quantitative leveling course will be required to take that 3 hour course which will result in a thirty-nine hour program.

All required core classes will be taught at night. Business classes normally meet one night per week, while the Computing and Technology classes meet two nights per week. This program can be completed in 24 months. 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. You can begin this cohort program ONLY in August. Thirty-six hours are required for graduation. Students who need to complete the quantitative leveling course will be required to take that 3 hour course which will result in a thirty-nine hour program.

All required core classes will be taught at night in Cool Springs, as well as classes for the leadership concentration. All other concentration elective courses will be taught on Lipscomb’s main campus. This program can be completed in 24 months. Three years of work experience is required for admission to the program. A global perspective is strengthened through participation on an international trip.

Professional MBA
The Professional MBA may be completed in 14-18 months attending classes 24 weekends. You can begin the PMBA program in August or January.

The curriculum is composed of month-long course modules, and a global perspective is strengthened through participation on an international trip. The PMBA schedule is lock-step. Courses are taught two weekends per month, with three-hour courses meeting for four hours on Friday and eight hours on Saturday and two-hour courses meeting four hours on Friday and four hours on Saturday. Additional content is delivered online. Thirty-six hours are required for graduation. Students who need to complete the quantitative leveling course will be required to take that 3 hour course which will result in a thirty-nine hour program. Three years of work experience is required for admission to the program.

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, resulting in two diplomas.

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 (MAcc)

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

The Master of Accountancy 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. No work experience is required for admission to the program. For those students who need additional course work, 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 (Jan., March, June, Aug. or Oct.). 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 6303 Advanced Financial Accounting
MAcc 6403 Advanced Accounting
MAcc 6503 Current Developments In Accounting
MAcc 6603 Advanced Auditing and Forensics
MAcc 6633 Professional Certification Preparation
MAcc 6703 Taxation of Passthrough Entities
MAcc 6713 Taxation of Corporations
MAcc 6723 Survey of Tax Practice
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 course work. 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 Perry Moore, 615.966.5795, or perry.moore@lipscomb.edu, to set up an advising appointment.

Master of Human Resources (MHR)

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

The Master of Human Resources 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 for an organization. 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 an organization’s ability to respond to a global and changing environment and to learn to be efficient and competitive with the people it employs. Two years of HR work experience or three years of non-HR work experience is required.
Master of Management (MM)

Mission
To provide an innovative graduate management program that will help students combine their passion with business experience to be highly competitive in the job market.

The Master of Management - Early Career option is a one-year, full-time graduate business degree. The 30-hour curriculum includes a directed work experience, two week long residencies, weekly class meetings and full day experiential sessions. Students will study global business first-hand (through a global travel experience), plan a global product launch, prepare a social enterprise plan, create a leadership development portfolio and develop an interactive case study.

No work experience is required for the MM program.

Separately, the Master of Management program is offered with a focus on Nonprofit Management. The 30-hour curriculum includes a directed work experience, two weeklong residencies, weekly class meetings and full day experiential sessions.

Dual Degree MM and Pharmacy

The dual degree program combines cutting edge business training with the student’s Pharmacy training to create a degree program that incorporates the best of two worlds, resulting in two diplomas.

Students enrolled in the dual degree program will complete 15 hours in Business and 15 hours in Pharmacy. Upon completion of ALL course work, students will be awarded both an MM and a Pharm.D. 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.

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 are required for students seeking graduate business degrees.

4. References. Two letters of reference are required as follows: from a college or university administrator or professor or from a professional supervisor or 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 www.lipscomb.edu/healthcenter/forms.)

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 is required for international students. (See section titled International Students for more information.)

All application items should be sent to College of Business, Lipscomb University, One University Park Drive, Nashville, TN 37204. Check website for application deadlines: onedegreeaway.lipscomb.edu.
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 GMAT or GRE score.

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, MAcc and MHR programs who have significant work and management/leadership experience.

The GMAT may be waived for applicants to the MM program who have demonstrated academic excellence in their undergraduate programs.

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.).

The Bachelor of Business Administration is offered in an evening/online format through the Adult Degree Program for students who have not completed a bachelor’s degree. For more information, call 615.966.5279.

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 Commission on Colleges, 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 of Courses
Although all graduate credit hours may be transferred from another accredited institution, a maximum of six 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. No transfer credit will be awarded for the MM degree.

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 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.

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**Academic Policies**

**Course Load**

A student enrolled for nine hours is considered a full-time student. A student enrolled for six hours is considered a half-time student. A student enrolled for less than six 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 percent 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 or she will be placed on academic probation. A student on academic probation will not be allowed to enroll for more than six 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 vice 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, MM and MHR degrees must be completed within a seven-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, MM 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, exclusive of hours accumulated to satisfy academic deficiencies. The MHR degree requires 30 hours, and the MM degree requires 30 hours.

Minimum GPA
The minimum cumulative grade-point average 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 course work 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 2015-16**

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

- MAcc tuition per semester hour ...........................................$1,190 (includes cost of textbooks)
- MBA tuition per semester hour .............................................$1,290 (includes cost of textbooks and international travel course; a fee will be added for BU 6633)
- PMBA tuition per semester hour .............................................$1,290 (includes cost of textbooks and international travel course; a fee will be added for PMBA 6633)
- Graduate Certificate in Professional Accountancy ....................$1,190 per hour (includes cost of textbooks)
- MM tuition per semester hour ................................................$1,150 (includes cost of textbooks)
- MM/ICM tuition per semester hour .......................................$1,150
- MHR (Interdisciplinary program that includes graduate business course work in HR [21 hours] and graduate course work from the Institute for Conflict Management [nine hours]). Tuition per semester hour (includes cost of textbooks and international travel course; a fee will be added for international travel)
- MHR tuition per semester hour .............................................$1,150
- Tuition to audit without credit ............................................50% of regular tuition

**Special Fees**

- Application Fee ...........$50 ($75 for international students)
- Application for Graduation .............................................$195
- Returned check fee .........................................................$30
- TouchNet (monthly payment) ...........................................$60 enrollment fee per semester
- Withdrawal fee .............................................................$195

*Effective May 1, 2015*

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

Students with bachelor’s degrees in disciplines other than business must satisfy the following course requirements:

- Principles of Accounting (both semesters)
- Principles of Finance

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

1. Take the quantitative leveling course (BU 6103)
2. Take the appropriate undergraduate course(s)

BU 6103 may be taken concurrently with other graduate business courses and must be completed before the student can enroll in accounting or finance courses.

**Leveling Course**

For students whose undergraduate degree was not in business, the quantitative leveling course will be required. This course will provide coverage of accounting, finance and statistics.

**BU 6103 Intro to Quantitative Business Analysis (3)**

Accounting and finance are considered the languages of business. This course is designed to help students begin to understand these languages by introducing them to the fundamental concepts of both disciplines. In addition, this course also introduces students to the statistical and quantitative tools available to analyze and support financial decisions. At the end of the course, students will have a high-level understanding of the meaning and flow of financial statements, a fundamental understanding of the principles of finance and a general understanding of how accounting and finance serve as the underpinnings of business.

**Certificate in Accounting Program/Accounting Boot Camp**

Lipscomb offers a Certificate in Accounting Program for students who need additional undergraduate accounting hours. The program is offered during the evening hours for those students who have a full-time job. Visit cap.lipscomb.edu for details.

Lipscomb also provides an “Accounting Boot Camp” where interested students can complete 9 undergraduate accounting hours and satisfy all MAcc prerequisites. This course is taught on Monday/Thursday evenings and some Saturday mornings from mid-May through mid-August. For more information, please visit our website at http://www.lipscomb.edu/business/mac-accounting-boot-camp 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**

This MBA is offered at Lipscomb’s off-site Cool Springs location, or Spark. This is a 36-hour MBA that includes all requirements given for the MBA program, exclusive of hours accumulated to satisfy academic deficiencies. Core classes will be taught on Monday evenings for this cohort program. Concentration electives will be taught on Lipscomb’s main campus, but the leadership concentration will be taught at Spark.

**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 6303 Advanced Financial Accounting
- MAcc 6403 Advanced Accounting
- MAcc 6503 Current Developments in Accounting
- MAcc 6603 Advanced Auditing and Forensics
- MAcc 6633 Professional Certification Preparation
- MAcc 6703 Taxation of Passsthrough Entities
- MAcc 6713 Taxation of Corporations
- MAcc 6723 Survey of Tax Practice
- 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 after 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.

Finance Concentration
(minimum 9 hours)
Required courses for the finance 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 5013 Information Systems Management
- HCI 5103 Decision Support Systems
- 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 6323 The U.S. Health Care System
- BU 6333 Health Care Financial Management

Information Security Concentration
(minimum 9 hours)
Required courses for the information security concentration:
- ISEC 5113 Introduction to Information Security
- ISEC 5123 Risk Assessment and 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

Nonprofit Management Concentration
(minimum 9 hours)
Required courses for the nonprofit management concentration:
- BU 6403 Introduction to the Nonprofit Sector
- BU 6413 Marketing, Fundraising and Research Development in the Nonprofit 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
Strategic Human Resources Concentration  
(minimum 9 hours)
Required courses for the strategic human resources concentration:

- BU 6763  Leading Change
- BU 6773  The Employment Relationship
- BU 6783  Human Capital Strategy and Analytics

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 6023 and SU 6153. 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 10 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 10 required core courses to be completed by all graduate students.

- 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 nonprofit environments and to enhance the student’s ability to make responsible ethical decisions.

- 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 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 6132  Global Operations and Supply Chain Management (2)
This course focuses on business processes and strategies that transform and deliver inputs into finished goods and services that meet customer needs. Students learn how to compete using supply networks that manage product, information and revenue flows. Our focus is the entire supply chain from raw materials through consumer use and eventual disposition at the end of life. Significant attention is paid to active learning activities including simulations and case studies. Topics include global supply chain management, lean management, six sigma quality and project management.

BU 6142  Information Systems for Decision Making (2)
This course focuses on the use of information systems to support decision making and business process management. Students learn how to integrate organizational processes and supply networks with enterprise resource planning software, to make management decisions utilizing business analytic and data visualization tools and to employ BPM techniques to improve business processes. Students will examine organizational resistance in systems implementation. Significant attention is paid to active learning activities including team-based problem-solving and case studies.

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 and 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.

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 firsthand 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. A fee is assessed for this course to offset some of the travel expenses. 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 Electives
Students select three three-hour courses (nine hours total) from 11 current concentration options or a distributed concentration made up of the student’s choice of three three-hour courses from among the concentrations.

Current concentration options include:
Accounting
Conflict management
Distributive business
Finance
Health care informatics
Health care management
Information security
Leadership
Nonprofit management
Sports management
Strategic human resources
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 or BU6313.

BU 6333 Health Care Financial Management (3)
This class will provide students with an overview of accounting and financial concepts within the context of a health care organization. Students will discover the unique characteristics of health care finance and learn how accounting and finance play a central role in the operations and financial viability of a health care entity. This course will also cover multiple methods to monitor, analyze and improve the effectiveness and performance of a health care organization’s financial performance.

BU 6403 Introduction to the Nonprofit Sector (3)
This course serves as an introduction to nonprofit organizations and explores their unique characteristics. Issues facing managers in the nonprofit sector will be discussed and include program planning, selecting and managing boards, fundraising, financial and budgeting challenges, and developing strategies. In addition, the nonprofit sector will be studied from a historical, social and economic perspective.

BU 6413 Marketing, Fundraising and Resource Development in the Nonprofit Sector (3)
This course investigates the range of fundraising elements in the nonprofit 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 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 or 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 or 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 6763 Leading Change (3)
This course examines all aspects of dealing with the people aspects of organizational change from the perspective of a change leader or consultant. This course is practical
and hands on with an audit of an organizational change, a corporate turnaround simulation, videos, speakers, case incidents and personal feedback assessments. Topics covered include personal change, models and frameworks for change, new methods for changing corporate culture and mindsets, approaches for strategy execution and techniques for implementing new organization designs and technologies.

BU 6773  The Employment Relationship (3)
Labor accounts for more than half of a typical firm’s costs. This course examines the market in which the firm and its workforce interact. The course uses economics and a discussion of legal institutions to build a deeper understanding of this relationship. In particular, we will discuss discrimination, employment litigation, international trade, outsourcing, off-shoring, unions and union-organizing activity, minimum wages, overtime, termination and employee benefits. Throughout the course, we will also discuss practical ways to use data to uncover important causal relationships and to distinguish them from correlations.

BU 6783  Human Capital Strategy and Analytics (3)
This course is designed to teach students how to think about the interaction of human resource processes and organizational performance. This course examines several contemporary models that are designed to ensure human resource professionals think about and incorporate critical strategic, operational, and financial processes when making major decisions about workforce planning, recruiting/selection, compensation/benefits, talent management/development, and termination/retirement. Some effort will be devoted to teaching basic statistical formulas and analysis techniques. Most importantly, students will develop important skills in utilizing and interpreting analytics.

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.

Information MBA Courses (36 hours required) (IMBA)
The IMBA includes 12 required courses taken by all students.

IMBA Curriculum
The Lipscomb IMBA is taught in a learning module format as seen below. The 36-hour program includes 18 of required core course work in both business and computing and technology. Each module is made up of classes that should be taken in sequence within the module.

Business classes (18 hours)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>IMBA 5013</td>
<td>Managing the Enterprise I (3)</td>
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<tr>
<td>IMBA 5023</td>
<td>Managing the Enterprise II (3)</td>
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<tr>
<td>IMBA 5033</td>
<td>Managing the Enterprise III (3)</td>
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<tr>
<td>IMBA 5043</td>
<td>Managing the Enterprise IV (3)</td>
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<tr>
<td>IMBA 5053</td>
<td>Managing the Enterprise V (3)</td>
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<tr>
<td>IMBA 5063</td>
<td>Managing the Enterprise VI (3)</td>
</tr>
</tbody>
</table>
These series of classes will allow students to experience how organizations and markets work through a dynamic, integrated course structure that helps them develop a broad awareness of how business decisions affect the organization as a whole as well as society.

**Computing and Technology classes (18 hours)**
- MITM 5003  Introduction to IT Management (3)
- MITM 5023  Data and Knowledge Management (3)
- MITM 5203  IT Project Management (3)
- MSIT 5133  Database Systems and Technology (3)
- ISEC 5113  Intro to Info Security (3)
- ISEC 5123  Risk Assessment & Mitigation Planning (3)

Course descriptions for the Computing and Technology classes are provided in the Computing and Technology section of the graduate catalog.

**Professional MBA Core Courses (27 hours required) (PMBA)**
The PMBA includes 10 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 course work and nine hours of concentration course work. Each module is made up of classes that should be taken in sequence within the 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 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 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.

**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 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 6132 Global Operations and Supply Chain Management (2)**
This course focuses on business processes and strategies that transform and deliver inputs into finished goods and services that meet customer needs. Students learn how to compete using supply networks that manage product, information and revenue flows. Our focus is the entire supply chain from raw materials through consumer use and eventual disposition at the end of life. Significant attention is paid to active learning activities including simulations and case studies. Topics include global supply chain management, lean management, six sigma quality and project management.

**PMBA 6142 Information Systems for Decision Making (2)**
This course focuses on the use of information systems to support decision making and business process management. Students learn how to integrate organizational processes and supply networks with enterprise resource planning software, to make management decisions utilizing business analytic and data visualization tools and to employ BPM techniques to improve business processes. Students will examine organizational resistance in systems implementation.

**PMBA 6533 Leadership and Organizational Behavior (3)**
This course will examine the challenges associated with leading and managing organizational behavior within complex situations. Leadership and 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.

**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 firsthand 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. A fee is assessed for this course. 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.
Concentrations
Students select three three-hour courses (nine hours total) from 10 current concentration options or a distributed concentration made up of the student’s choice of three three-hour courses from among the concentrations.

Current concentration options include:
- Accounting
- Conflict management
- Finance
- Health care informatics
- Health care management
- Information security
- Leadership
- Nonprofit management
- Sports management
- Strategic human resources
- Sustainability

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

Master of Accountancy Requirements
Applicants for the MAcc program are required to complete the GMAT with a recommended score of 500 or higher. In addition, an undergraduate GPA of 3.00 or higher is preferred. An internship or other relevant employment in the field is strongly encouraged.

MAcc candidates can satisfy the prerequisite requirements in one of two ways.

First method: complete 18 hours in accounting
Accounting prerequisites (9 hours required):
- Financial Accounting (Principles of Accounting 1)
- Managerial Accounting (Principles of Accounting 2)
- Intermediate Accounting 1

Additional accounting prerequisites; students must complete 3 of the following 4 courses (9 hours required)
- Intermediate Accounting 2
- Cost Accounting
- Federal Income Taxation (Individual Tax)
- Auditing

Second method: Students can complete Lipscomb’s 9-hour undergraduate Accounting Boot Camp course (AC 4789) to satisfy all undergraduate prerequisites.

All students, particularly those without an undergraduate degree in business, should remember that many states, including Tennessee, require students to have earned a specified number of hours in business to sit for the CPA exam. Additional hours in business or accounting courses may be recommended to comply with such requirements.

MAcc Core Courses (21 hours)

MAcc Curriculum
The Lipscomb MAcc is a 30-hour program that includes 21 hours of required core course work and nine hours of elective course work. All courses are three-hour courses.

The MAcc is offered with three concentrations: taxation, assurance/attestation and distributed. Five classes are common across all concentrations, while both taxation and assurance/attestation have two additional classes focused on their specific areas. Students pursuing the distributed concentration would select two additional MAcc classes.

Courses required for all MAcc students (15 hours):
- MAcc 6003 Corporate Governance
- MAcc 6403 Advanced Accounting
- MAcc 6503 Current Developments
- MAcc 6633 Professional Certification Preparation
- MAcc 6713 Taxation of Corporations

Additional courses required for tax concentration students (15 hours):
- MAcc 6703 Taxation of Passthrough Entities
- MAcc 6723 Survey of Tax Practice
- Nine hours of additional MBA or MAcc electives.

Additional courses required for assurance and attestation concentration students (15 hours):
- MAcc 6303 Advanced Financial Reporting
- MAcc 6603 Advanced Auditing
- Nine hours of additional MBA or MAcc electives.
Additional courses required for distributed concentration students (15 hours):
Six hours of additional MAcc electives (two courses selected from MAcc 6303, 6553, 6603, 661V, 662V, 6703, 6723, or 6753)
Nine hours of additional MBA or MAcc electives.

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, 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 6303 Advanced Financial Reporting (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 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 6603 Advanced Auditing & Forensics (3)
This course is an extension of the undergraduate auditing course providing an introduction to the attest function, the control environment, risk assessment, ethics and a brief analysis of generally accepted auditing standards. This course involves an examination of the attest function with a greater focus on auditing procedures and auditing standards. Additionally, the course will include an examination of the forensics nature of auditing, being alert to fraud and material irregularities. Prerequisite: Principles of Auditing.

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 online. Students enroll in the class in the semester they start studying for and sitting for parts of the CPA exam. The course will likely span across two semesters. A grade of “IP” will be assigned at the end of the first semester until the course is finished during the second semester.

MAcc 6703 Taxation of Passthrough Entities and Special Topics (3)
This course involves federal taxation of entities that pass through certain income and deductions to its owners with primary emphasis on partnerships, S Corporations, trusts and estates. Some attention will also be given to transfer taxes in the form of estate and gift taxation. Prerequisite: Federal Income Taxation (Individual).
MAcc 6713  **Taxation of Corporations (3)**
This course involves the tax analysis of corporate formations, including corporate characteristics, corporate capital structure, income tax determination, special tax elections and introduction to international corporate taxation. Topics will include corporate/stockholder relationships, corporate distributions, reorganizations, liquidations, corporate redemptions, accumulated earnings and personal holding companies. Prerequisite: Federal Income Taxation (Individual).

MAcc 6723  **Survey of Tax Practice (3)**
This course is designed to introduce new Lipscomb graduate tax students to the tax practice in accounting firms and in-house tax departments. As a result, the course will cover many tax topics with the goal of exposing students to several specific areas of tax practice so they may better evaluate which areas of tax law they want to study in greater depth during their graduate studies. To that end, this course will include overviews of the major tax practice areas – corporate taxation, mergers and acquisitions, partnership taxation, international taxation, estate and gift taxation, and state and local taxation. Prerequisite: Federal Income Taxation (Individual).

**MAcc Electives**

*(minimum 9 hours required)*

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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>BU 6053</td>
<td>Financial Management and Strategy</td>
</tr>
<tr>
<td>BU 6243*</td>
<td>Regulatory Law and Compliance</td>
</tr>
<tr>
<td>BU 6403</td>
<td>Introduction to the Nonprofit Sector</td>
</tr>
<tr>
<td>BU 6503*</td>
<td>Leading Teams and Groups in Organizations</td>
</tr>
<tr>
<td>BU 6523</td>
<td>Managing Human Resources</td>
</tr>
<tr>
<td>BU 6533*</td>
<td>Leadership and Organizational Behavior</td>
</tr>
<tr>
<td>BU 6633</td>
<td>MBA Global Business</td>
</tr>
<tr>
<td>BU 6803</td>
<td>Sports Management</td>
</tr>
<tr>
<td>BU 6813</td>
<td>Marketing, Fundraising and Public Relations in Sports</td>
</tr>
<tr>
<td>MAcc 661V</td>
<td>Accounting Internship</td>
</tr>
<tr>
<td>MAcc 662V</td>
<td>Independent Project or Research</td>
</tr>
<tr>
<td>MAcc 6753</td>
<td>Financial Statement Analysis</td>
</tr>
<tr>
<td>MAcc 6903</td>
<td>MAcc Travels</td>
</tr>
</tbody>
</table>

**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 661V  **Internship in Accounting (1-3)**
Internships are designed to allow the student to include meaningful field experience work in his or 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 or 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 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 6903  **MAcc Travels (3)**
This course will give students international/domestic business exposure and a cultural experience with an opportunity to encounter first-hand that business environment including various business segments, trends, governing/regulatory bodies, cultural influences, political issues, marketing and service strategies, management approaches and other factors impacting the accounting profession. 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. A separate fee may also be charged for some travel expenses.

### Master of Management:

#### Early Career (30 hours) (MM-EC)

The MM - Early Career is a 30-hour program that includes five integrated course modules.

**MMGT5003** Becoming a Professional I (3)
**MMGT5013** Becoming a Professional II (3)
**MMGT5022** Becoming a Professional III (2)

This series of courses will provide students with 25 hours of work experience each week at specifically selected companies. Students will also participate in professional development seminars that will enhance their networks, career development and understanding of appropriate work place behaviors.

**MMGT5103** Managing Yourself and Others I (3)
**MMGT5113** Managing Yourself and Others II (3)

These courses will explore individual and organizational behavior including personality, motivation, teamwork, conflict management, and negotiation. The courses will also address how a manager exercises leadership whether or not he or she is in perceived leadership positions.

**MMGT5203** Managing for Results I (3)
**MMGT5213** Managing for Results II (3)

These courses will look at how to organize work to achieve maximum results. Students will study the various techniques (both qualitative and quantitative) to arrive at appropriate decisions and how to present those proposed decisions to others. Special emphasis will be devoted to ethical decision-making.

**MMGT5302** The Manager as Entrepreneur I (2)
**MMGT5312** The Manager as Entrepreneur II (2)

This series of courses will give students the tools necessary to plan for and launch a social venture. Students will use the knowledge gained to participate in an entrepreneurial pitch competition.

**MMGT5401** The Global Manager I (1)
**MMGT5411** The Global Manager II (1)
**MMGT5424** The Global Manager III (4)

These courses will emphasize global economic, social and political influences on multinational organizations. As part of the courses, students will participate in a global business travel experience.

### Master of Management: Nonprofit (30 hours) (MM-N)

The Lipscomb MM Nonprofit is a 30-hour program that includes courses from three separate graduate areas: 12 hours from the MM, 6 hours from the Nonprofit concentration area within the MBA, and 12 hours from ICM.

**Management (12 hours):**

**MMGT 5103** Managing Yourself and Others I (3)
**MMGT 5113** Managing Yourself and Others II (3)
**MMGT 5203** Managing for Results I (3)
**MMGT 5213** Managing for Results II (3)
MBA Nonprofit Management (6 hours):
BU 6403  Introduction to the Nonprofit Sector
BU 6413  Marketing, Fundraising, and Resource Development in the Nonprofit Sector (3)

Conflict Management (12 hours):
ICM 5003  Survey of Conflict Management (3)
ICM 5023  Mediation (3)
ICM 6043  Systems Design in Conflict Management (3)
ICM 6073  Conflict Management Project (3)

See the appropriate catalog section for formal course descriptions.

Master of Human Resources Courses (30 hours) (MHR)
The Lipscomb MHR includes 10 courses to be completed by all students.

MHR Curriculum
The Lipscomb MHR is a 30-hour program that includes 12 hours of required core course work, 12 hours of course work from the Master in Management program, and six hours of course work in conflict management (go to catalog.lipscomb.edu for complete course descriptions). All courses are three-hour courses.

Core Courses (12 hours):
MHR 6003  Designing Strategic Human Resource Systems (3)
The effective employment and deployment of strategically managed human resources is a must for firms to compete in a global and changing environment. The course examines several contemporary models that are designed to ensure human resource professionals think about and incorporate critical strategic, operational, and financial processes when making major decisions about workforce planning, recruiting/selection, compensation/benefits, talent management/development, and termination/retirement. Effort will be devoted to teaching students important skills in utilizing and interpreting analytics.

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 on boarding will be discussed.

MHR 6033  Training and Development (3)
This course provides an overview of human resource development to include training, organizational development and career development. The primary focus is on how individuals and groups learn and interact within organizations. Topics include motivation, group dynamics, systems theory, psychological theory, economics theory, organizational culture, learning and change.

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.
### Master of Management Courses (12 hours):

- MMGT 5103 Managing Yourself and Others I (3)
- MMGT 5113 Managing Yourself and Others II (3)
- MMGT 5203 Managing for Results I (3)
- MMGT 5213 Managing for Results II (3)

### Conflict Management Courses (6 hours):

- ICM 5003 Survey of Conflict Management (3)
- ICM 5023 Mediation (3)

See the appropriate catalog section for formal course descriptions.

### 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 Dual Degree Programs section in this catalog.

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)

- BU 6013 Business Ethics (3)
- BU 6033 Accounting for Executives (3)
- BU 6053 Financial Management and Strategy (3)
- BU 6062 Strategic Marketing (2)
- BU 6083 Strategic Management (3)
- BU 6132 Operations and Supply Chain Management (2)
- BU 6142 Information Systems for Decision Making (2)
- BU 6523 Managing Human Resources (3)
- BU 6533 Leadership and Organizational Behavior (3)

### PMBA Format (24 hours)

- PMBA 6023 Accounting for Executives (3)
- PMBA 6132 Operations and Supply Chain Management (2)
- PMBA 6043 Financial Management and Strategy (3)
- PMBA 6053 Corporate Governance, Ethics and Corporate Responsibility (3)
- PMBA 6062 Strategic Marketing (2)
- PMBA 6083 Managing Human Resources (3)
- PMBA 6103 Strategic Management (3)
- PMBA 6142 Information Systems for Decision Making (2)
- PMBA 6533 Leadership and Organizational Behavior (3)

### Graduate Courses from the Institute for Sustainable Practice

#### Core Course Requirements (12 hours):

- SU 6003 Sustainable Earth Systems (3)
- SU 6023 Sustainable Enterprise I (3)
- ICM 5003 Survey of Conflict Management (3)
- SU 6153 Zero Management (3)

#### Advanced Module (6 hours):

- SU 6063 Sustainable Enterprise II (3)
- SU 6073 Applied Earth Systems and Biomimicry (3)

#### Global Travel Course: (choose one)

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

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

- PMBA 6633 MBA Global Business (3)

#### Specialization Module – Choose One (3 hours):

- SU 6103 Creation Care and Spiritual Formation (3)
- SU 6123 Introduction to Green Building Design and Operation (3)
- SU 6133 Renewable Energy Options and Design Applications (3)
- SU 6143 Sustainable Food Practice (3)
Dual Degree: MM and PharmD

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 Dual Degree Programs section in this catalog.

MM/PharmD (30 hours)

Each student must apply for and be accepted into the College of Business.

Courses required for the MM/PharmD:

Management (15 hours):
- MMGT 5003 Becoming a Professional I (3)
- MMGT 5103 Managing Yourself and Others I (3)
- MMGT 5113 Managing Yourself and Others II (3)
- MMGT 5203 Managing for Results I (3)
- MMGT 5213 Managing for Results II (3)

Pharmacy (15 hours):
- PHAD 3213 Institutional Pharmacy Management (3)
- PHAD 2413 Pharmacy Practice Management (3)
- PHAD 3203 Community Pharmacy Management (3)
- PHAM 4800 International Management Practices (4)
- PHPR3nnv Pharmacy Practice Elective (2)

Dual Degree: MBA and MFA

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 Dual Degree Programs section in this catalog.

MFA/MBA for Producers Track (75 hours)

In this track students specialize in the financial and management side of digital entertainment. Emphasis is placed on molding the creative executive who can develop new story ideas, strategize funding models for content creation and production, and creatively market and distribute their packaged content. Students in this track will also get a degree from the College of Business. Each student in this track must apply for and be accepted into the College of Business.

Courses required for the MFA/MBA track:
- FCM 5002 Story and Structure (2)
- FCM 5012 Emerging Media (2)
- FCM 5022 Media Entrepreneurship (2)
- FCM 5033 Film Production I (3)
- FCM 5042 Development (2)
- FCM 5052 History of TV and Film (2)
- FCM 5062 Writing for Television (2)
- FCM 5073 Film Production II (3)
- FCM 5082 Screenwriting (2)
- FCM 5092 Distribution (2)
- FCM 5102 Cinematic Aesthetics (2)
- FCM 5121x5 Professional Practicum (1)
- FCM 5133 Portfolio I (3)
- FCM 5152 Writing for TV II (2)
- FCM 5233 Cannes Film Festival (3)
- FCM 5243 Advanced Digital Entertainment Business & Law (3)
- FCM 5252 Writing for TV III (2)
- FCM 5263 Producing I (3)
- FCM 5272 Acting for Directors (2)
- FCM 5283 Producing II (3)
- BU 6013 Business Ethics
- BU 6253 Managing Human Resources
- PMBA 6023 Accounting for Executives (3)
- PMBA 6043 Financial Management and Strategy (3)
- PMBA 6062 Strategic Marketing (2)
- PMBA 6083 Managing Human Resources (3)
- PMBA 6103 Strategic Management (3)
- PMBA 6142 Information Systems for Decision Making (2)
- PMBA 6533 Leadership and Organizational Behavior (3)
- PMBA 6633 MBA Global Business (3) (Cannes)

Both the M.A. and the M.F.A. are offered in a way that accommodates working professionals. Courses are offered online, in the evening and on Saturdays.
**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, Professor of Management and Chair of Department of Management, Entrepreneurship, 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

**Lindsay L. Dillingham**, B.A. (Lipscomb University), M.A. (Austin Peay State University), Ph.D. (University of Kentucky), Assistant Professor of Marketing

**Allison B. Duke**, B.S. (Murray State University), M.B.A. (Lipscomb University), Ph.D. (University of Mississippi), Associate Professor of Management, Associate Dean, Graduate Business Programs

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**Joseph M. Ivey**, B.A., LL.D. (Freed-Hardeman University), M.B.A. (Texas A & M University), Clinical Professor of Management and Executive Director, Center for Entrepreneurship

**Jeffrey J. Jewell**, B.A. (Harding University), M.B.A. University of Alabama), Ph.D. (University of Florida), Chartered Financial Analyst, Professor of Finance

**Michael E. Kendrick**, B.B.A. (University of Montevallo), M.Ed., Ed.D. (Vanderbilt University), Associate Professor of Business Administration and Associate Dean of Global Business

**G. Bart Liddle**, B.A. (Lipscomb University), M.B.A. (Belmont University), Ph.D., (University of Alabama, Birmingham) Assistant Professor in Management, Director, Graduate Business Programs

**John R. Lowry**, B.A. (Pepperdine University), M.A. (Abilene Christian University), J.D. (Southern Methodist University), Assistant Professor of Business

**I. Randolph Lowry**, B.A., M.P.A. (Pepperdine University), J.D. (Hamline University School of Law), President of Lipscomb University and Professor of Management

**Brian S. Masterson**, B.S. (Lipscomb University), J.D. (University of North Carolina School of Law), L.L.M. (Georgetown University Law Center), Certified Public Accountant, Assistant Professor of Accounting

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**Brad Reid**, B.A. (University of Oklahoma), J.D. (University of Texas), Professor of Business Law

**Julio A. Rivas-Aguilar**, B.B.A., M.B.A., (Monterrey Institute of Technology), Ph.D. (University of Texas at Arlington), Assistant Professor of Finance

**C. Turney Stevens**, B.A. (Lipscomb University), M.B.A. (Vanderbilt University), Professor of Management and Dean Emeritus, College of Business

**Jerry Stubblefield**, B.S.B.A. (Christopher Newport College), M.B.A. (Lipscomb University), Entrepreneur-in-Residence and Clinical Professor of Management