MCAFEE SCHOOL OF BUSINESS

Jason Garrett (2017). Dean for the McAfee School of Business and Professor of Marketing. B.B.A., Oklahoma Baptist University; M.B.A., Washington University; Ph.D., University of Missouri.

Brooke Glover Emery (2010). Associate Dean for the McAfee School of Business and Associate Professor of Marketing. B.A., Rhodes College; M.B.A., Union University.


Karen C. Miller (1997). James and Shirley Porter Chair in Business, MAcc Program Coordinator, and Professor of Accounting. B.S.B.A., Freed-Hardeman University; M.Acc., University of Tennessee, Martin; Ph.D., University of Mississippi; C.P.A.


A list of faculty who teach in graduate programs is available online at www.uu.edu/academics/faculty/.

Degrees Offered

• Master of Business Administration (MBA)
• Master of Accountancy (MAcc)

Mission Statement

Developing business leaders to fulfill their purpose in Christ and society.

Developing business leaders is central to the mission of the McAfee School of Business. Academic excellence is fundamental to developing people who are strong in their functional area and leaders in business. In the McAfee School of Business, we focus on disciplinary knowledge and high impact practices such as collaborative projects, research, community-based learning, internships, and course projects. Being future-directed, we believe business leaders will develop from functional knowledge and opportunities to practice business with faculty supervision.

Business provides a unique opportunity for leaders to fulfill their purpose in Christ. Paul spent time in the marketplace (Acts 17:17) so that he might join in conversation with the people of his day. To prepare our students to be Christ-centered in the modern-day marketplace we focus on faith integration, which includes faith practices such as modeling Christ-like business decisions, integrating Biblical lessons with business, developing meaningful interactions with students, and praying for students.

The people-focus of the McAfee School of Business is demonstrated through strong student-faculty interaction and faith integration which prepare students to fulfill their purpose in society. This is exhibited through the development of programs based upon business community needs, superior career outcomes, and the ongoing success of our students.
MASTER OF BUSINESS ADMINISTRATION
MCAFEE SCHOOL OF BUSINESS

Available on the Jackson and Germantown Campuses and Online

The MBA Program
The Master of Business Administration (MBA) degree provides advanced study for individuals interested in managing and leading organizations.

Program Emphasis
The Union MBA offers a flexible course of study with entry points in August, October, January, March and June each year. Courses are offered either fully online or through a hybrid integration which blends online with face-to-face interaction. Combined, this gives working professionals and full-time students the ability to complete a top quality AACSB accredited MBA in 12, 18 or 24 months.

Courses in the Union MBA are taught by faculty who combine practical work experience with strong academic backgrounds. The combination of professional and academic qualifications provides a rich and relevant classroom experience for our graduate students.

There are twelve (3-hour) courses in the Union MBA. To complete the program, students may choose to complete the traditional MBA program, or obtain a concentration in Accounting, Human Resources, Leadership, or Marketing. Students may also choose a Thesis option to complete the MBA upon the approval of the Graduate Program Director.

Expected Outcomes
The program strives to achieve the following learning outcomes:
1. Each student will apply methods from a variety of disciplines to solve business problems.
2. Each student will demonstrate knowledge of the ability to lead in team situations—to motivate and influence others in order to achieve organizational goals.
3. Each student will be an effective communicator with the ability to prepare and deliver oral and written presentations using appropriate technologies.
4. Each student will be skilled in critical thinking and decision-making, as supported by the appropriate use of analytical and quantitative techniques.
5. Each student will demonstrate the ability to make personal and business decisions based on values informed by the Christian worldview.

Dual-Degree Options
Dual Degree options are offered in conjunction with the College of Nursing, the College of Pharmacy, the School of Social Work, and the School of Theology and Missions. Interested students enrolled in either the Master of Science in Nursing, Doctor of Nursing Practice, Doctor of Pharmacy, Master of Social Work, or Master of Christian Studies programs may apply for the MBA dual-degree option. The design of these programs reduces the total courses required to complete both degrees. All regular admission requirements must be met.

Dual Degrees may be obtained within the McAfee School of Business between the MBA and the Master of Accountancy (MAcc). Six hours earned in the MBA program may be counted in the MAcc.

A dual degree has been established with the Southern Baptist Theological Seminary (SBTS). According to this agreement Union will accept six hours from SBTS Master of Divinity courses, and Southern Seminary will accept twelve hours from Union’s MBA program.

Students should seek advice from each respective program regarding these options. In all dual degree options, at least 60 total hours must be completed for the dual degree. Applicants to dual degrees must apply to and be accepted to each program separately, per current admission requirements of each program.

Plus 1 Year MBA Option
After admission to the MBA program, Union undergraduate students may take up to 9 hours of MBA courses after earning senior classification. Additional graduate hours may be taken upon approval of the Graduate Program Director. All regular admission requirements must be met except the requirement to possess a bachelor’s degree and take the GMAT/GRE.

Admission Information

Regular Admission Requirements
1. One of the following:
   a. a bachelor’s degree from an institutionally accredited university with a minimum 3.0 GPA or
   b. a bachelor’s degree from an institutionally accredited university with a minimum 2.5 GPA and two years relevant work experience or a 450 GMAT score, (or GRE equivalent)
2. Complete application (with a resume and two references) for the MBA program, with application fee,
3. Sign the Union University Community Values Statement for Adult/Non-traditional Students,
4. Official transcript(s) from the awarding institution showing award of the highest degree earned and any requested transfer credits.
5. Completion of a letter of application or 3-minute video application.
6. For students from countries where English is not the recognized first language, TOEFL test results of 80 or higher is required.
Waiver of GMAT/GRE Requirement
Applicants may receive a waiver of the GMAT or GRE requirement if they meet one or more of the following conditions:

a. Applicants with a graduate degree earned from an institutionally-accredited college or university.
b. Applicants with at least five years of professional or managerial business experience.
c. Students pursuing a dual degree at Union University in the Doctor of Pharmacy, the Master of Science in Nursing, the Doctor of Nursing Practice, Master of Social Work, or Master of Christian Studies programs.
d. Recent (5 years or less) graduates from Union University with the Bachelor of Science in Business Administration degree and a cumulative GPA of 3.0 or greater.
e. Recent (5 years or less) graduates from an institutionally-accredited institution with a degree in a STEM (science, technology, engineering, mathematics) discipline.

Applicants must complete a request for waiver of the GMAT/GRE requirement during the application process. Requests for waiver will be considered by the Graduate Business Admissions Committee. If approved, the applicant will be admitted without the requirement to submit a GMAT or GRE score.

Prerequisites
Graduate Business Foundations (MBA 602) will be required of all students without an undergraduate or graduate business major. In the case of Union University students, a minor in business administration will also suffice. MBA 602 will not count towards the hours required 36-hours to complete the MBA program.

The Graduate Program Director may recommend or require the completion of preparatory courses, self-study, or other work prior to enrollment.

Conditional Admission Requirements
Conditional admittance may be granted to a student after review by the Graduate Admissions Committee. Conditional admittance allows a student to take up to 6 hours of coursework after completion of MBA 602 Graduate Business Foundations. A student earning a 3.0 or greater GPA in the first 6 hours beyond foundations coursework removes conditional admittance status.

Extraordinary cases beyond these guidelines will be reviewed by the graduate admissions committee. These cases will include a personal interview with at least one member of the graduate admissions committee.

Transfer of Credit
Normally, up to six hours of graduate credit for courses earned within the last five year from an AACSB accredited school of business or equivalent may be transferred to Union University. No grade less than “B” may be transferred.

Academic Suspension
A student enrolled in the MBA program will be suspended from the program upon earning three grades of “C” or below. In an effort to remove these grades while suspended from the MBA program, the student may repeat those courses in which a “C” or below has been received to remove the suspension and continue progress toward graduation. According to university Academic Probation and Suspension Policy in this catalogue, a student may only repeat a course one time.

Graduation Requirements
I. Completion of 36 hours to include 24 hours of MBA core and 12 hours electives. Unless noted, courses are 3 hours.

MBA core—24 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>MBA 601</td>
<td>MBA Orientation (0 hours)</td>
</tr>
<tr>
<td>MBA 610</td>
<td>Managerial Economics</td>
</tr>
<tr>
<td>MBA 613</td>
<td>Analytical Managerial Accounting</td>
</tr>
<tr>
<td>MBA 620</td>
<td>Ethical Management</td>
</tr>
<tr>
<td>MBA 625</td>
<td>Managerial Finance</td>
</tr>
<tr>
<td>MBA 628</td>
<td>Strategic Marketing</td>
</tr>
<tr>
<td>MBA 642</td>
<td>Strategic Management</td>
</tr>
<tr>
<td>MBA 648</td>
<td>Organizational Behavior</td>
</tr>
<tr>
<td>MBA 653 OR MBA 635</td>
<td>Operations Management OR Business Analytics</td>
</tr>
</tbody>
</table>

The following are optional ways to utilize elective hours:

A. MBA Track
Choose one of the following:

1. Human Resource Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>MBA 632</td>
<td>Human Resource Management</td>
</tr>
<tr>
<td>MBA 633</td>
<td>Employee Training and Development</td>
</tr>
<tr>
<td>MBA 634</td>
<td>Human Resource Strategy</td>
</tr>
<tr>
<td>Select</td>
<td>3-hour MBA elective</td>
</tr>
</tbody>
</table>

2. Accounting Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>Select</td>
<td>3 MACC courses, excluding MACC 684</td>
</tr>
<tr>
<td>Select</td>
<td>3-hour MBA elective</td>
</tr>
</tbody>
</table>

3. Leadership Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>MBA 621</td>
<td>Business &amp; the Legal Environment</td>
</tr>
<tr>
<td>MBA 622</td>
<td>Social Issues in Management</td>
</tr>
<tr>
<td>MBA 639</td>
<td>Executive Leadership</td>
</tr>
<tr>
<td>Select</td>
<td>3-hour MBA elective</td>
</tr>
</tbody>
</table>

4. Marketing Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>MBA 636</td>
<td>Digital Marketing</td>
</tr>
<tr>
<td>MA 637</td>
<td>Marketing Decision-Making</td>
</tr>
</tbody>
</table>
MBA 638  Selling Strategies  
Select  3-hour MBA elective

5. Business Analytics Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>MBA 635</td>
<td>Business Analytic</td>
</tr>
<tr>
<td>MBA 624</td>
<td>Data Management in Business</td>
</tr>
<tr>
<td>MBA 641</td>
<td>Data Visualization</td>
</tr>
<tr>
<td>MBA 616</td>
<td>Advanced Analytics &amp; Information Systems</td>
</tr>
</tbody>
</table>

6. Healthcare Management Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>MBA 639</td>
<td>Executive Leadership</td>
</tr>
<tr>
<td>Select 3 from:</td>
<td></td>
</tr>
<tr>
<td>MBA 640</td>
<td>Issues in Healthcare Management</td>
</tr>
<tr>
<td>MBA 644</td>
<td>Healthcare Finance</td>
</tr>
<tr>
<td>MBA 645</td>
<td>Healthcare Marketing &amp; Management</td>
</tr>
<tr>
<td>MBA 643</td>
<td>Strategic Negotiations &amp; Conflict Resolution</td>
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</tbody>
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7. Supply Chain Management Concentration—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>MBA 653</td>
<td>Operations Management</td>
</tr>
<tr>
<td>MBA 624</td>
<td>Data Management in Business</td>
</tr>
<tr>
<td>MBA 623</td>
<td>Supply Chain Management</td>
</tr>
<tr>
<td>MBA 635</td>
<td>Business Analytics</td>
</tr>
</tbody>
</table>

B. MBA Thesis Track—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>MBA 690 (3-6 hours)</td>
<td>Thesis</td>
</tr>
<tr>
<td>Select</td>
<td>6-9 hours MBA electives</td>
</tr>
</tbody>
</table>

C. Dual Degree Options

1. MSN/MBA—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>NUR 528</td>
<td>Nurse Administration &amp; the Law</td>
</tr>
<tr>
<td>NUR 535</td>
<td>Nursing Quality Management</td>
</tr>
<tr>
<td>NUR 548</td>
<td>Organizational Behavior &amp; Leadership</td>
</tr>
<tr>
<td>NUR 615</td>
<td>Resource Management</td>
</tr>
</tbody>
</table>

2. DNP/MBA—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>NUR 710</td>
<td>Methods for Evidence-Based Practice</td>
</tr>
<tr>
<td>NUR 715</td>
<td>Technological Transformations</td>
</tr>
<tr>
<td>NUR 725</td>
<td>Health Care Policy &amp; Economics</td>
</tr>
<tr>
<td>NUR 730</td>
<td>Epidemiology</td>
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3. Pharm.D./MBA—12 hours

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<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>PHRM 700</td>
<td>Introduction to Pharmacy</td>
</tr>
<tr>
<td>PHRM 735</td>
<td>The Union Pharmacist</td>
</tr>
<tr>
<td>PHRM 744</td>
<td>Pharmacy Jurisprudence</td>
</tr>
<tr>
<td>PHRM 765</td>
<td>Pharmacoeconomics</td>
</tr>
<tr>
<td>PHRM 772</td>
<td>Literature Evaluation</td>
</tr>
<tr>
<td>PHRM 759</td>
<td>Population Health</td>
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</table>

4. MSW/MBA—12 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>SW 623</td>
<td>Theory &amp; Ethics for Advanced Practice</td>
</tr>
<tr>
<td>SW 631</td>
<td>Practice &amp; Program Evaluation</td>
</tr>
<tr>
<td>SW 650</td>
<td>Advanced Practice with Individuals &amp; Families</td>
</tr>
<tr>
<td>SW 660</td>
<td>Advanced Practice in Community Development</td>
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5. MCS/MBA—6 hours

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>MCS 538</td>
<td>Christian Leadership</td>
</tr>
<tr>
<td>MCS 517</td>
<td>Spiritual Formation</td>
</tr>
</tbody>
</table>

6. Southern Baptist Theological Seminary MDiv/ MBA—6 hours from the following SBTS courses:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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<tbody>
<tr>
<td>SBTS 40080</td>
<td>Christian Leadership</td>
</tr>
<tr>
<td>SBTS 29250</td>
<td>Survey of Christian Ethics</td>
</tr>
<tr>
<td>SBTS 32960</td>
<td>Introduction to Missiology</td>
</tr>
<tr>
<td>SBTS 34300</td>
<td>Introduction to Biblical Counseling</td>
</tr>
</tbody>
</table>

II. A minimum grade point average of 3.0 for the required course of study.

Financial Information

There are three methods of payment for the program:
1. One-hundred percent of tuition expense for the entire program before the first night of class. Interest will be assessed on the unpaid balance at the rate of 1.5% per month.
2. The payment of tuition as billed monthly as a result of courses registered. Interest will be assessed on the unpaid balance at the rate of 1.5% per month.
3. FACTS payment plan. Please see details at www.uu.edu/admissions/financialinfo/facts/
4. Tuition reimbursement is offered by many employers. The University allows the completion of the current student schedule to meet eligibility requirements for payment. Prompt payment is requested to prevent interruption of registration.
5. All financial information is subject to change without notice.

Tuition is $675 per semester credit hour. The following are non-refundable fees:
Application Fee: ...................................................... $25
General Student Fee: .............................................. $25/hour

Financial Assistance

Financial aid information for graduate students is available on our website at www.uu.edu/financialaid. Generally, graduate students may be eligible for Federal Direct student loans or
private alternative student loans, depending on the program of study and the eligibility of the borrower. Union University is also approved by the Department for Veterans Affairs to offer educational benefits to veterans, reservists, and dependents of veterans who qualify for Veterans Benefits. Any person who qualifies for VA Benefits should check with the Office of Student Financial Planning as soon as possible after acceptance into a graduate program.

Course Descriptions: Graduate Business Programs

601. MBA Orientation (0)
An orientation to the activities and experiences of graduate study in business at Union University, including adjustment to academic development and spiritual growth.

602. Graduate Business Foundations (3)
A review of foundational concepts in financial accounting, microeconomics, management, and business statistics. This course may be satisfied with equivalent undergraduate coursework.

610. Managerial Economics (3)
This course will build on a traditional basis of microeconomic theory through the case method and research projects. Case application will bring microeconomic analysis into the realm of managerial decision making.

613. Analytical Managerial Accounting (3)
The use of accounting information by an organization’s investors, creditors and managers from a financial and managerial perspective. The course develops financial analysis skills useful in business decision-making, the ability to analyze accounting information useful for monitoring efficiency, quality, and timeliness, determine appropriate prices and costing of products and services, and the development of operation budgets.

615. Organizational Theory (3)
An examination of the impact of external environmental forces on the structure of an organization, the importance of organizational structure to the achievement of strategic and operational plans of management, and the various configurations available.

616. Advanced Analytics & Information Systems (3)
This course prepares students to understand the importance of data analytics and information systems in accounting and business. Emphasis is given to using data to create value and minimize risk in financial reporting and daily operations of economic organizations.

620. Ethical Management (3)
Ethical Management makes intensive use of the case method to probe ethical issues facing the modern business world. Various ethical decision-making models are discussed including Christian ethics.

621. Business & The Legal Environment (3)
The nature of law and the regulatory and nonregulatory environments in which businesses and managers operate. Consists of lecture and discussion of legal cases involving numerous topics of law, including constitutional, tort, intellectual property, contract, employment, antitrust, and corporate legal issues.

622. Social Issues in Management (3)
An examination of how business impacts societal stakeholders and vice versa. Both the normative (ethical) and strategic implications for business will be explored.

623. Supply Chain Management (3)
This course provides a broad overview of key supply chain strategies, issues and challenges. Successful supply chain management requires cross-functional integration of key business processes within the firm and across the network of firms that comprise the supply chain. The challenge is to determine how to successfully accomplish this integration.

624. Data Management in Business (3)
This course is designed for managers looking to manage messy or unstructured data for the sake of connecting to APIs, and other business uses. Assignments are group based on the student’s path: Business Analytics and/or Supply Chain Management (TBD). This course helps students to learn how to manage data by choosing an Excel or Python path.

625. Managerial Finance (3)
Prerequisite: MBA 613
Analysis of the capital structure, dividend policy, and working capital policy of the firm. Additional topics include: risk measurement, valuation, cost of capital, and analytical tools used for the acquisition and allocation of funds.

628. Strategic Marketing (3)
An analysis of the marketing of goods and services and the role of marketing in the economy. Marketing strategy explored through case studies and recent literature.

630. Management Information Systems (3)
This course is designed to provide an understanding of the field of information systems. Broad-based instruction in distributed databases, network architectures, telecommunications options, and hardware/software platforms. Applied knowledge to ensure that MIS goals and expenditures are consistent with and in support of the mission of the organization. Case studies are used extensively to learn about the current issues facing information management.

632. Human Resource Management (3)
This course explores the fundamental principles and function human resources including strategies for building and retaining a quality workforce. Throughout the course is a review of applicable employment laws and regulations impacting human resources.
633. Employee Training and Development (3)
Employee Training and Development is an examination of the strategies and techniques of training systems, including needs assessment, motivation to learn, transfer of training, performance improvement, and the development of interpersonal skills as a means to satisfy both organization needs and personal career goals. This course likewise considers workforce management techniques related to the collective bargaining process, labor-management agreement, contract administration, labor union structure and goals, and the influence of external labor markets on labor relations.

634. Human Resource Strategy (3)
Examines the strategic use of the human resources function at the corporate level including explorations of corporate espionage and sabotage prevention; executive compensation; business and HR strategy integration; international issues in HR; and change management.

635. Business Analytics (3)
This course will develop business analytical tools using mathematics, statistics and computer technology. These tools will then be applied to a variety of business problems emphasizing planning, collection and interpretation of data, and presentation of results.

636. Digital Marketing (3)
This course provides an understanding of social media with a focus on best practices and business applications of this platform for communication.

637. Marketing Decision-Making (3)
This course covers the theories, frameworks, concepts, and tools that identify the core elements that drive consumers and organizations to purchase/source products and services.

638. Selling Strategies (3)
This course provides practical insight into the sales process including an understanding of the sales process and develops the skills necessary for success in the sales profession.

639. Executive Leadership (3)
This course examines the field of leadership within organizations at the executive level. Topics include leadership characteristics (e.g., IQ, personality), top management team dynamics, executive ethics, leadership development, networks, and inspirational/visionary leadership.

640. International Business (3)
Designed to provide the tools necessary to evaluate international business opportunities from cultural, political, legal economic, financial, managerial and marketing perspectives.

641. Data Visualization (3)
The goals of this course are to understand how visual representation can help in the analysis and understanding of complex data, how to design effective and interactive visualizations, and how to convert messy and unclean data into something fit for analysis.

642. Strategic Management (3)
Prerequisites: MBA 625
Coverage of strategic management concepts and integration of material learned in the functional areas of business; use of case studies and field projects to provide a top management view of the business enterprise.

643. Strategic Negotiation and Conflict Resolution (3)
An analysis of negotiation strategies and tactics in a variety of business environments to include selling situations, intra-organizational conflict, channel partnerships, and union negotiations. Emphasis on collaborative and bargaining styles of negotiating. Seminar-style course with bargaining simulations throughout the course. Marketing and management strategy explored through simulations and exercises and recent literature.

644. Healthcare Finance (3)
This course shall explore advanced principles and techniques in healthcare financial management. The healthcare finance course focuses on financial management methods for healthcare organizations. The primary objective of this course is to impart administrative/managerial knowledge and financial/accounting theory and technique required in managing healthcare organizations within today’s healthcare marketplace.

645. Healthcare Marketing & Management (3)
The objectives of this course are to understand the dynamics and trends of the evolving healthcare system, to review managed care’s impact on pharmaceutical marketing and to develop strategies for success with the managed care customer. Students will learn to assess managed healthcare market segments, to determine the needs of this customer and to identify the potential business opportunities for their company’s brands.

646. Issues in Healthcare Management (3)
This course examines the role of disruptive innovation in healthcare through the use of technology. Emphasis is on how healthcare innovation is utilized to enhance patient care, increase patient access to health services, reduce costs of health expenditures, and improve operational efficiency for health care organizations and integrated health delivery systems.

647. Advanced Digital Marketing & Analytics (3)
This course teaches students to develop methods of driving conversions through both paid and organic techniques. This course takes a strategic approach to implementing a digital marketing campaign and delves into decision-making involving digital marketing assets including but not limited to SEO, UX, paid search and display advertising, website optimization and analytics.

648. Organizational Behavior (3)
Behavioral sciences applied to interpersonal relationships in organizations; concepts of human aspects of businesses as distinguished from economic and technical aspects. Focus is on the process of managing people.
653. Operations Management (3)
Planning and control of operations in manufacturing and service organizations; examination of decision theory applications; emphasis on developing skills and techniques through case studies.

690. Thesis (0-2 each semester, 3 to 6 hours total)
Students will complete a research proposal for a significant research problem in business, including a review of literature related to the research problem. Students will gather and analyze research data and complete a written thesis. Students are required to maintain continuous enrollment until the thesis is successfully completed. The thesis advisor will work with the student to create a syllabus which will outline time and work expectations. This syllabus must be submitted to the Director of Research for consideration and approval prior to registration. Students will receive a letter grade for each separate enrollment of their thesis hours.

579. External Domestic Study Programs (1-4) As Needed
All courses and their application must be defined and approved prior to registering.

579PF. External Domestic Study Programs (Pass/Fail) As Needed
All courses and their applications must be defined and approved prior to registering.

580. Study Abroad Programs (1-4) As Needed
All courses and their application must be defined prior to travel.

580PF. Study Abroad Programs (Pass/Fail) As Needed
All courses and their applications must be defined and approved prior to registering.

585-588. Special Studies in Business (1-4)
Group studies which do not appear in the department course offerings. Context will be determined by need.

598. Seminar (1-4)
A non-lecture research and discussion course. Context to be determined by need

655. Independent Study (1-4)
Individual research and study under the guidance of a graduate faculty member.

684. Internship (0-4)
Available on the Jackson Campus

The MAcc Academic Program
The Master of Accountancy degree provides advanced study in accounting for individuals interested in careers in the accounting field.

Program Emphasis
The Union MAcc curriculum requires the completion of 30 credit hours. These 30 hours are composed of 18 required MAcc hours and 12 elective hours from a combination of selected MAcc and MBA courses. The entire 30-semester hour MAcc program can be completed in one year. The strength of the Union MAcc program is the qualified faculty that serve our student body. Union’s business faculty combine practical work experience with strong academic backgrounds. This dual emphasis on practicum and education provides a rich and relevant classroom experience for our MAcc students. Faculty pursue innovative teaching concepts while continuing to conduct and publish accounting and business-related research.

Expected Outcomes
The MAcc program strives to achieve the following outcomes:
1. Each student will demonstrate a technical knowledge of the functional areas of accounting.
2. Each student will demonstrate the research and analytical skills needed to solve problems in an accounting context.
3. Each student will be an effective communicator with the ability to prepare and deliver oral and written presentations using appropriate technologies.
4. Each student will demonstrate the ability to make personal and business decisions based on values informed by the Christian worldview.

Dual-Degree Option
Dual Degrees may be obtained within the McAfee School of Business between the MBA and the Master of Accountancy (MAcc). Six hours earned in the MBA program may be counted in the MAcc. In all dual degree options, at least 60 total hours must be completed for the dual degree. Applicants to dual degrees must apply to and be accepted to each program separately, per current admission requirements of each program.

Plus 1 Year MACC Option
After admission to the MAcc program, Union undergraduate students may take up to 9 hours of MAcc courses starting in the second semester of their junior year. Additional graduate hours may be taken upon approval of the MAcc Program Coordinator. All regular admission requirements must be met except the requirement to possess a bachelor’s degree and take the GMAT/GRE.

Admission Information
Regular Admission Requirements
1. One of the following:
   a. a bachelor’s degree from an institutionally accredited university with a minimum 3.0 GPA or
   b. a bachelor’s degree from an institutionally accredited university with a minimum 2.5 GPA and two years relevant work experience or a 450 GMAT score,
2. Complete application (with a resume and two references) for the MBA program, with application fee,
3. Sign the Union University Community Values Statement for Adult/Non-traditional Students,
4. Official transcript(s) from the awarding institution showing award of the highest degree earned and any requested transfer credits.
5. Completion of a letter of application or 3-minute video application.
6. For students from countries where English is not the recognized first language, TOEFL test results of 80 or higher is required.

Waiver of GMAT/GRE Requirement
Applicants may receive a waiver of the GMAT or GRE requirement if they meet one or more of the following conditions:

- Applicants with at least five years of professional or managerial business experience.
- Graduates from Union University with the Bachelor of Science in Business Administration degree and a cumulative GPA of 3.0 or greater.
- Applicants with an earned graduate degree from an institutionally-accredited institution.

Applicants must complete a request for waiver of the GMAT/GRE requirement during the application process. Requests for waiver will be considered by the Graduate Business Admissions Committee. If approved, the applicant will be admitted without the requirement to submit a GMAT or GRE score.

Prerequisites
While there are no prerequisites to the MAcc program, students are expected to have a working knowledge of financial accounting, tax, audit, systems, and cost before beginning MAcc coursework.

The MAcc Program Coordinator may recommend or require the completion of preparatory courses, self-study, or other work prior to enrollment along with specific advising to design the proper course sequencing.
Conditional Admission Requirements

Conditional admittance may be granted to a student after review by the Graduate Admissions Committee. Conditional admittance to the MAcc allows a student to take up to 6 hours of coursework. A student earning a 3.0 or greater GPA in the first 6 hours beyond foundations coursework removes conditional admittance status.

Extraordinary cases beyond these guidelines will be reviewed by the graduate admissions committee. These cases will include a personal interview with at least one member of the graduate admissions committee.

Transfer of Credit

Normally, up to six hours of graduate credit for courses earned within the last five years from an AACSB accredited school of business or equivalent may be transferred to Union University. No grade less than “B” may be transferred.

Academic Suspension

A student enrolled in the MAcc program will be suspended from the program upon earning three grades of “C” or below. In an effort to remove these grades while suspended from the MAcc program, the student may repeat those courses in which a “C” or below has been received to remove the suspension and continue progress toward graduation. According to university Academic Probation and Suspension Policy in this catalogue, a student may only repeat a course one time.

Graduation Requirements

I. Completion of 30 hours to include:
   A. MACC core—12 hours
      Course | Title
      MACC 616 | Advanced Analytics & Information Systems
      MACC 619 | Taxation of Corporation and Pass-Through Entities
      MACC 624 | Internal Auditing
      MACC 670 | Advanced Financial Accounting
   B. Advisor-approved MACC courses—6 hours
   C. Advisor-approved MACC or MBA courses—12 hours

II. A minimum grade point average of 3.0 for the required course of study.

Course Descriptions: Prerequisites to the Master of Accountancy (PMACC)

511. Cost Accounting (3)
Prerequisite: ACC 212.
A study of methods of accounting for materials, labor, and factory overhead in job order and process cost systems.

513. Intermediate Accounting I (3)
Prerequisite: ACC 212.
Intensive review of the accounting process and financial statements with emphasis on the asset section of the balance sheet.

514. Intermediate Accounting II (3)
Prerequisite: PMACC 513/ACC 313.
Corporation formation and changes in the equity structure after formation. Topics include longterm investments, bonds, earnings per share, and income recognition.
515. Taxation of Individuals (3)
Prerequisite: ACC 212.
The Internal Revenue Code as it affects individual income
tax returns.

523. Auditing and Assurance Services (3) F
Prerequisites: PMACC 514/ACC 314 and 550/ACC 350.
An examination of ethics in accounting practice, general
standards and procedures for a contemporary audit, audit
programs, and work papers.

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**Course Descriptions: Master of Accountancy (MACC)**

585. Special Studies in Accounting (1-4)
Group studies which do not appear in the department course
offerings. Context will be determined by need.

612. Advanced Cost Accounting (3)
This course focuses on effective managerial accounting tools
to be used for decision making in business analysis including
strategic position analysis and value chain analysis.

615. Advanced Accounting Theory (3)
This course is a study of the Financial Accounting Standards
Board pronouncements for compliance with Generally
Accepted Accounting Principles. Emphasis is given to
understanding interpretations and pronouncements and their
application to advanced topics in financial accounting.

616. Advanced Analytics & Information Systems (3)
This course prepares students to understand the importance
of data analytics and information systems in accounting and
business. Emphasis is given to using data to create value and
minimize risk in financial reporting and daily operations of
economic organizations.

619. Taxation of Corporation and Pass-Through Entities
(3)
This course focuses on the taxation of corporations and pass-
through entities including partnerships, S corporations, and
estates and trusts.

624. Internal Auditing (3)
This seminar examines internal auditing concepts and proper
internal controls for financial reporting and business operations
along with compliance with applicable laws, regulations, and
policies. Emphasis is placed on the role that risk management
plays in improving corporate performance.

625. Fraud Examination (3)
An in-depth look at fraud detection, prevention,
investigation, management and resolution.

650. Governmental and Not-For-Profit Accounting (3)
Operation of the accounting structure and financial reporting
for governmental and not-for-profit entities to include colleges
and universities, health-care organizations, and social service
agencies.

670. Advanced Financial Accounting (3)
Accounting practices and theories for business combinations
and partnerships.

675. Accounting Research (3)
This course is designed to introduce students to empirical
thinking, empirical methods, and empirical writing in
accounting.

679. External Domestic Study Programs (1-4) As Needed
All courses and their application must be defined and approved
prior to registering.

679PF. External Domestic Study Programs (Pass/Fail) As Needed
All courses and their applications must be defined and
approved prior to registering.

680. Study Abroad Programs (1-4) As Needed
All courses and their application must be defined prior to travel.

680PF. Study Abroad Programs (Pass/Fail) As Needed
All courses and their applications must be defined and
approved prior to registering.

684. Accounting Internship (0-4)
Experiential learning course where students obtain credit for
supervised practical work experience in various areas of the
accounting field.