

# Bryant University

Graduate School of Business 2007-2008 Academic Catalog

### **Graduate School**

Master's Degree Programs

Master of Business Administration (MBA)

Master of Public Accountancy (MPAC)

Master of Science in Taxation (MST)



### GRADUATE SCHOOL

401-232-6230 gradprog@bryant.edu www.bryant.edu/gradschool

# TABLE OF CONTENTS

| College of Business Mission Statement                            | Academic Center for Excellence                        | 17 |
|--|---|----|
| Bryant University Accreditation 4                                | Public Safety   |    |
| Nondiscrimination Policy 4                                       | Parking and Traffic Rules                             |    |
| Conditions of Enrollment and Rights Reserved by the University 4 | Bryant Center   | 18 |
| History and Background of the Graduate Programs 4                | Intercultural Center for International Education and  |    |
| Bryant University: Knowledge and Character of Success 5          | Multicultural Affairs                                 | 18 |
|  | Bryant Bookstore & Online Purchases                   | 18 |
| <b>Admission Requirements</b>                                    | Campus Ministry                                       | 18 |
| _  | Koffler Technology Center                             |    |
| Domestic Students  | Campus Media  | 18 |
| International Students   | The Archway   |    |
| Deferred Admission   | WJMF  |    |
| Readmit Policy   | Health Services                                       |    |
| Non-matriculating Students                                       | Athletic and Recreation Complex — The Elizabeth Chace |    |
|  | Wellness and Athletic Center.                         | 19 |
| <b>Academic Policies and Procedures</b>                          | Gymnasium   |    |
| Academic Program Planning 8                                      | Athletic Fields                                       |    |
| Waivers  | Multipurpose Activities Center (MAC)                  |    |
|  | Bulldog Stadium                                       |    |
| Transfer Credits   | Dundog Stadium  | 1) |
| Registration   |   |    |
| Time Limitation for Program Completion                           | Programs of Study and Course Description              | lS |
| Directed Independent Study                                       |   |    |
| Auditing a Course  |   |    |
| Leave of Absence   | Master of Business Administration (MBA)               |    |
| Cancellation of Classes  | The Bryant MBA Curriculum                             | 20 |
| Grading System   | Learning Goals and Objectives                         |    |
| GPA Calculation  | Business Foundation Courses                           |    |
| GPA Degree Requirement. 11                                       | Introductory Course                                   |    |
| Graduation   | Core Courses  |    |
| Honors at Graduation   | MBA Electives.  |    |
| Academic Warning   | Accounting (ACG).                                     |    |
| Academic Honesty Policy  | Computer Information Systems (CIS)                    |    |
| Academic Grievance Process                                       |   |    |
| Graduate School Code of Conduct                                  | Finance (FIN).  |    |
|  | Management (MGT)                                      |    |
| Tuition, Fees, and Financial Aid                                 | Marketing (MKT)                                       |    |
|  | Operations Management (OM)                            | 21 |
| Tuition (2007-2008)  | NA ( CD III A ( (MDAC)                                |    |
| Application Fee  | Master of Public Accountancy (MPAC)                   | 28 |
| Commitment Fee   |   |    |
| Reimbursement of Graduate Tuition by Employer                    | Master of Science in Taxation (MST)                   |    |
| Course Withdrawals and Refunds                                   | Learning Goals and Objectives                         | 30 |
| Dropping a Course and Tuition Refunds                            |   |    |
| Withdrawing from a Course  | MST Program requirements                              | 30 |
| Withdrawal from the University                                   | Durant University Administration & Ctaff              |    |
| Graduate Assistantships  | Bryant University Administration & Staff              |    |
| Endowed Scholarships   | Bryant University Board of Trustees                   |    |
| Financing Options  | Active Honorary Trustee                               |    |
| Alternative Education Loans                                      | College of Business Faculty                           | 37 |
| Veterans Administration Educational Benefits                     | Professors Emeriti                                    | 39 |
| Private Scholarships   | Staff   | 39 |
|  |   |    |
| <b>Student Services</b>  | Graduate School Calendar                              |    |
| Graduate Student Association                                     | Fall Semester – 2007                                  | 41 |
| Cultural and Recreational Opportunities                          | Spring Semester – 2008                                | 41 |
| Art Series   | Summer – 2008 - Evening Session                       |    |
| George E. Bello Center for Information and Technology 16         | Summer – 2008 – Day Session I MPAc                    |    |
| Unistructure   | Summer – 2008 – Day Session II MPAc.                  |    |
| Amica Insurance Center for Career Education                      | •   |    |



# **Graduate School of Business 2007-2008 Academic Catalog**

College of Business Mission Statement:

# The Bryant University College of Business prepares students to achieve their personal best in life and business.

To fulfill this mission, we:

- Cultivate an environment in which students, faculty and staff are active participants in the learning process;
- Deliver an effective business curriculum emphasizing the latest theory and best practices, built on a foundation of the arts and sciences;
- Provide high quality graduate, professional and executive education that enhances the intellectual development and professional careers of our students;
- Engage in applied research and also support basic and pedagogical scholarship that brings cutting edge ideas to the classroom;
- Encourage innovative and interdisciplinary teaching, the use of advanced technology and experiential learning;
- Equip students with a multicultural perspective and lifelong learning skills for successful careers in the global economy;
- Create a community that appreciates diversity and develops informed citizens of the world;
- Demand high ethical standards for ourselves and others;
- Establish and enhance lifelong connections among members of the Bryant community; and
- Serve our college, our university, our professions and our communities.

# **Bryant University Accreditation**

The University's accreditations by AACSB International — The Association to Advance Collegiate Schools of Business, and NEASC — New England Association of Schools and Colleges, demonstrate the school's rigorous academic standards.

# **Nondiscrimination Policy**

Bryant University admits students of any race, gender, sexual orientation, religion, color, national, or ethnic origin to all the rights, privileges, programs, and activities generally afforded or made available to students at the school. It does not discriminate unlawfully on the basis of race, gender, sexual orientation, religion, color, national, or ethnic origin in administration of its educational policies, admission policies, scholarships and loan programs, and athletic and other school-administered programs. In addition, Bryant University does not discriminate unlawfully against the disabled and is in full compliance with the Rehabilitation Act of 1973, as amended. Inquiries/complaints with regard to discrimination on the basis of race, gender, sexual orientation, religion, color, national, or ethnic origin should be directed to the Vice President of Student Affairs, Bryant University, Smithfield, R.I, 02917-1284, telephone (401) 232-6046. Persons may also contact Director, U.S. Department of Education, Office of Civil Rights, Region One, Boston, MA 02109, regarding the University's compliance with regulations.

# **Conditions of Enrollment and Rights Reserved by the University**

Bryant University reserves the right to modify its tuition rates, to add or withdraw members of its faculty, to rearrange its course and class hours, and to cancel courses for which registration falls below the required number of entrants.



# **History and Background of the Graduate Programs**

Bryant University, renowned as one of America's oldest, private business schools, has prepared generations of women and men for success in life and in their chosen professions. Bryant's Graduate School provides the theoretical framework and the practical experience that enables students to lead people and effectively manage resources in a complex global marketplace. Business leaders throughout New England and around the world have benefited from Bryant's rigorous academic programs, world-class facilities and technology, and outstanding faculty.

Bryant University has a long history of preparing students to excel in the world of commerce. Our graduate programs enable working professionals to fulfill rewarding careers whether, they work in corporations, service organizations, not for profit organizations or government. Bryant is committed to providing students with excellent faculty, facilities, and the resources they need for academic and personal success.

Bryant University initiated the Master of Business Administration (MBA) program in the fall of 1969. Today, students from diverse academic and industry backgrounds join a cohort class of professionals and complete an MBA degree program that is built on best-practices, know-what and know-how curriculum. Students may choose program study tracks that complete the MBA program in one or two years.

In 1978, a Master of Science in Taxation (MST) program was started so that tax practitioners could add to their technical and theoretical knowledge. Most MST students are experienced finance professionals, accountants, or attorneys who are seeking an in-depth knowledge of taxation in order to more effectively advise individual and corporate clients.

In the summer of 2007 Bryant University introduced the Master of Professional Accountancy (MPAc) degree. This program is designed to satisfy the "150-hour requirement" necessary for accounting professionals to become certified public accountants. Students can complete the MPAc program in two semesters of full-time attendance.

Graduate programs are administered by the Graduate School. MBA and MST courses offered

during the evening and MPAc courses offered during the day provide an opportunity for qualified men and women to obtain their advanced professional degrees while continuing to be employed.

# **Bryant University: The Knowledge** and Character of Success

In today's world of commerce, business leaders play an active part in international society and culture; they are able to respond intelligently and humanely to the demands of the modern world, understand and influence the behavior of others, and are active participants in terms of social and ethical issues. These capabilities call for business leaders to maintain a commitment to their own responsibilities as managers and decision makers. Bryant's long-standing reputation for excellence reflects how well the University prepares graduates for professional opportunities and leadership roles in a challenging, complex, and rapidly changing environment.

A Bryant education seeks to impart the "character of success." Since its founding in 1863, Bryant University has been enabling students to build the knowledge and character needed to achieve

> success in life and in business. As an institution Bryant strives to provide students with an education that helps them succeed as creative and responsible leaders in business, industry, government, and society.



# **ADMISSION REQUIREMENTS**

### **Domestic Applicants**

Bryant University is committed to enrolling a class of students with strong credentials that show a high promise of professional success. To be admitted to any Bryant graduate program, applicants must be (or about to become) a graduate of an accredited, four-year college or university.

### Applicants must submit:

• Bryant University Graduate School application.

Applicants may obtain an application on-line, download and print a copy, or request a copy in writing, by phone, or by email.

- Official transcripts from all colleges and universities attended
- One professional letter of recommendation.

Recommenders may use the form in the application package or submit a written recommendation on letterhead.

- Official score on the Graduate Management Admission Test (GMAT)\*
- Statement of objectives and professional interests (no more than one page)
- A current resume
- \$80 application fee
- Interview. An interview (either in person or by phone) is strongly recommended
- \* The only waivers granted for the GMAT are:
  - MST applicants who have successfully passed the four parts of the CPA exam
  - Applicants who hold a doctorate (PhD, MD, JD)

Full-time students are required to forward completed health forms to Health Services and to show proof of health insurance.

### **International Applicants**

Students from across the globe who enroll in the Bryant University Graduate School bring valuable perspectives to the classroom. International students must secure the proper visa and enroll in the appropriate number of credits.

### International Student Admission Requirements:

- Applicant must be a graduate of a four year college or university or have earned the equivalent of 120 credits
- Bryant University Graduate School application

Applications are available on-line or a copy of the application can be requested in writing, by phone, or by email.

- Official transcripts from all colleges or universities attended, translated into English and converted to a 4.0 scale
- One professional letter of recommendation

Recommenders may use the form in the application package or submit a written recommendation on letterhead.

- Official score on the Graduate Management Admission Test (GMAT)\*
- A current resume
- Interview An interview (either in person or by phone) is strongly recommended for students who have been accepted to a graduate program.
- Statement of objectives and professional interests (no more than one page)
- \$80 application fee
- TOEFL exam for applicants whose native language is not English or whose undergraduate instruction was not conducted in English.
- International Graduate Student Certification of Finance from international applicants seeking an I-20.

### **Deferred Admission**

If an accepted student cannot begin classes in the semester for which he/she applied, the student may defer his/her admission until the next term. Requests for a deferral must be made in writing to the Graduate School and may be approved for up to one year. All deferral requests that are approved are subject to a \$250 non-refundable commitment fee; if admission is accepted with a one-year period, the commitment fee is applicable toward tuition fees.

### **Readmit Policy**

If a student withdraws from Bryant and later wishes to resume graduate work, he or she will be required to reapply to the Graduate School and will be responsible for the degree requirements that are in place at the time of re-admission. If the student's file is available, the student will be required to submit a new application, statement of objectives, resume and an \$80.00 application fee. If the folder is not available, a complete application package must be submitted by the applicant.

Permission to re-enroll will be granted only after a review of the student's academic record by the Admission Committee.

• If the student's course(s) were completed within the last three years, all courses, credits and grades previously taken will be applied to the student's transcript.

- If the courses are between three and five years old, the courses will be reviewed by the appropriate department chairpersons. Those courses that are deemed to still be current by the department will be applied to the student's transcript. Those that are not approved will be listed on the student's transcript but not computed in the grade point average calculation.
- Courses that are older than five years old are not generally accepted toward the degree program but will appear on the student's transcript. Neither the credits nor the grades previously earned will be calculated in the student's grade point average.

### **Non-matriculating Students**

A non-matriculating student is defined as a student who is enrolled in a degree program at an institution other than Bryant University and who wishes to take one or more courses at Bryant to transfer to his/her home institution. A non-matriculating student must complete the first page of the Bryant application and submit an application fee of \$80.00 and a letter from his/her dean or advisor indicating that he/she has been pre-approved to take a course(s) at Bryant. A non-matriculating student can register for a course(s) two weeks before classes begin and as long as there is space available.



# ACADEMIC POLICIES AND PROCEDURES

### **Academic Program Planning**

Graduate School academic advisors are available to assist students with registration and the planning and selection of courses. Advisors can also review a student's academic standing as well as review program and policy information. Students are encouraged to contact the Graduate School office with any questions or concerns. Academic advisors are available by appointment.

#### Waivers

Applicants accepted to the Graduate School will have their undergraduate and graduate transcripts evaluated for waivers and transfer courses. The following guidelines provide further clarification of our waiver and transfer options.

The Graduate School faculty and administration expects a solid grounding in economics and statistics as an essential element for full preparation to complete the Bryant University MBA program.

### **MBA501 Economics for Business**

This course may be waived if a student has successfully completed both Micro and Macroeconomics at the college level.

### **MBA505 Applied Business Statistics**

This course may be waived if a student has successfully completed Statistics at the college level.

In general this implies that the graduate school will waive a foundation requirement if the course was taken at an accredited institution and covered topics generally reflective of the content for MBA501 and MBA505 with an effective window of about 5 years and the grade earned was a B or better. Foundation courses may be waived that are beyond five years when it is evident that an individual is by virtue of current employment, professional experience, or some other basis conversant with fundamental concepts in one or both of these disciplines [e.g., an individual employed at Fidelity who works in a context that routinely assumes knowledge and use of key economic concepts].

Bryant also reserves the right to require an applicant to retake a foundation course that was taken within the 5 year window when there is indication of such need. [e.g., the grade earned was less than B].

Acceptable math preparation coursework from Bryant's undergraduate program is MATH201 [or equivalent]; acceptable economics preparation coursework from Bryant's undergraduate program [or the equivalent from another accredited institution] include ECO113 [or equivalent] and ECO114 [or equivalent].

### **Transfer Credits**

It is the expectation of the Graduate School that graduate students will complete all degree requirements at Bryant University.

Students who have completed course work prior to matriculation may transfer up to two courses to their degree program. Transfer credits are limited to those taken within the last three years with a grade of 'B' or better from an institution accredited by AACSB – International. Students who wish to transfer course work should submit a Transfer of Credit Request form along with a course description or course syllabus to the Graduate School. The Graduate School will forward the request to the appropriate department chair for evaluation. If the request is approved, the course(s) will be applied to their Bryant transcript and students will receive an updated curriculum outline.

If, for extenuating circumstances, a student needs to enroll in a graduate course(s) at an institution other than Bryant, the student must submit a Transfer of Credit Request to the Graduate School. The Graduate School will coordinate the academic review process and once a decision is made will notify the student in writing. In order for the course credits to transfer to Bryant, a course must be taken at an AACSB-International accredited institution. Students must earn a 'B' or better and upon completion of the course must submit an official transcript to the Graduate School.

While transfer credits approved for transfer appear on the Bryant transcript, grades of transferred courses are not used to calculate the grade point average.

### Registration

Courses in the Master of Business Administration program are designed as a three-semester per year course of study. Thus, students are expected to maintain continuous enrollment throughout their program of study and are expected to proceed through the program with the class with which they were admitted.

The Master of Science in Taxation degree is a parttime program. Therefore, students may register for either one or two courses per semester. Understanding the work responsibilities of tax practitioners, students in the MST program are not limited in the number of Leaves of Absence but must complete all degree requirements within a six year time period.

The Masters of Professional Accountancy is a fulltime day program which is typically completed in two consecutive semesters or a summer/summer format.

# **Time Limitations for Completion of Program**

Students are allowed a maximum of six years to complete all requirements of the MBA, MST, and MPAc programs.

# **Directed Independent Study**

Directed Independent Study [DIS] coursework is intended to offer the opportunity for greater depth of learning or the supplementation of content otherwise not offered by the Bryant MBA curriculum. Hence, the role of DIS should be considered as an alternate for academic credit in a student's program only when it augments existing courses or provides opportunity for more specialized learning. Stated differently, directed independent study will not be approved when such proposals represent a duplication of existing coursework alternatives or simply course topics justified on the basis of convenience or instructor preference. No more than one directed-independent study is permitted within each graduate student's curriculum.

Any student who registers for a directed-independent study course must perform the following steps:

1. The student should contact a department chairman or graduate faculty member in the appropriate discipline to request the determination of a faculty advisor to oversee a course in Directed Study.

- 2. When a faculty advisor has been identified, the faculty member and student are expected to develop a detailed outline of requirements that would satisfy three graduate course credits. A detailed specification of assignments, including time and output expectations needs to be established, including course milestones and evaluation criteria.
- 3. If the faculty member and graduate student agree on the proposal, both the student and the professor sign an *Independent Study Request* form and attach the proposal and send it to the chairman of the department and the dean for final approval. A copy of form and the approved proposal is to be submitted to the Graduate School for registration and recording purposes.
- 4. If the proposal is approved by all parties, the student may register for the course.
- 5. The advising faculty member is expected to submit a final grade at the end of the semester.

### **Auditing a Class**

Graduates of an MBA, MST, MSA, MSIS, or other graduate business program may audit a class as long as prerequisites have been met and there is space available in the course. Students register a week before classes begin with the approval of the course instructor. No credit or quality points are given for the audited class. The grade on the transcript will appear as "AU" (for audit). Students are responsible for paying 100 percent of tuition. Note: Bryant Graduate School alumni will pay 50 percent of course tuition to audit a course.

### Leave of Absence

By virtue of Bryant's MBA program design as a three semester per year plan of study, admitted students are expected to proceed through the program with the class they were admitted with at the beginning of their MBA studies. Stated differently, students, upon admission, are expected to complete their MBA degree requirements by continuous enrollment in the time specified by the program in which they entered.

Although leaves of absence from the MBA program are discouraged, it is recognized that occasionally there are significant life-altering events that may result in the need for a student to suspend continuous enrollment from their respective program on a

temporary basis. Consequently, any student who, prior to completion of the MBA requirements, seeks to decline registration for an up-coming term may do so by filing a *Leave of Absence Request form*. An MBA student on a leave of absence may re-enter the program on a space available basis. Students are still expected to complete their program within a six year time frame. Students on military deployment are exempt from this policy.

Students in the MPAc and MST programs who do not plan to register for a given semester should register for ZIR500 (Leave of Absence).

### **Cancellation of Classes**

Cancellation/delay of classes due to weather conditions will be announced over local radio and television stations. A detailed message will also be available by calling the University's emergency line at 401-232-6002.

The announcement to cancel or delay classes will also be available on the university website at www.bryant.edu. When individual classes are cancelled, the announcement can be found on www.bryant.edu.

## **Grading System**

The graduate programs use the following grading system:

| Grade | Grade Points |                     |
|-------|--------------|---------------------|
| A     | 4.0          | Excellent           |
| AB    | 3.5          | Very good           |
| В     | 3.0          | Good                |
| BC    | 2.5          | Better than average |
| C     | 2.0          | Average             |
| F     | 0.0          |                     |
| I     | Incomplet    | e in assigned work  |
| W     | Withdraw     | n                   |

**Letter Grades of BC and C:** These grades, though acceptable, represent average performance and thus, must be offset by other higher grades in order to maintain a 3.0 cumulative average and subsequently to graduate from the program.

**Letter Grade of F:** As a general policy, if a student fails a course, it must be retaken. The terms under

which this applies are as follows: All core courses must be retaken; for elective courses in which an "F" is earned, another elective of the student's choosing can serve to "replace" the original elective in which an "F" was earned. In any case, a letter grade of "F" indicates a course failure and, as such, is not removed even after a student retakes either a core or elective course to make up for the earlier failure; furthermore, the original letter grade of "F" is included in all future GPA calculations.

Letter Grade of I: In the case of extenuating circumstances, the instructor may allow an additional period of time – usually two weeks beyond the end of the semester – to complete the course. The incomplete "grade" is figured into the grade-point average (GPA) of the student as an "F", or failure, until such time as course work is completed and a new grade is assigned. A Request for Incomplete Grade form is required prior to the end of the grading period; the initiation of this step can be started by either the faculty member or the student, however, agreement by both parties regarding the terms of the course extension period and the course work to be completed is expected. Failure of the student to complete course work within 30 days will require approval of the dean for an extension of up to an additional 60 days. At the end of 90 days from the end of the semester, any course work not completed as agreed will be viewed as failing and the professor will be asked to make a course grade determination based on any and all other course work performed.

Letter Grade Designation of W: Students may withdraw from a course after the ADD/DROP period at the beginning of a term and receive a "grade" mark on their transcript of "W" for withdrawn. Students can elect to withdraw from a course without penalty at any time until [and including] the last regularly scheduled class session as designated by the university calendar. All drops after the add/drop period will be recorded with a grade of "W" and will be a permanent "grade" on a student's transcript.

### **GPA Calculations**

Only courses taken and credits received in the graduate programs at Bryant University are included in the computation of the grade-point average. The grade-point average (GPA) is determined by dividing the total quality points earned by the total credits completed.

### **GPA Degree Requirement**

Students must maintain a 3.0 GPA in order to earn their degree. If at the completion of the graduate program, the final GPA is below 3.0, a student may petition the Graduate School to complete additional credits to meet the GPA minimum requirement. This extension of enrollment may be granted by the dean.

### Graduation

During the last semester of a student's program, the student should complete and submit to the Graduate School a *Notification of Graduation* form.

### **Honors at Graduation**

To graduate with honors, a student must attain a gradepoint average of 3.75 or better.

### **Academic Warning**

When a student's cumulative GPA falls below a 3.0, an academic warning will be issued. Two consecutive semesters of academic warning may result in dismissal from the Graduate School. Academic warning status will be reviewed on an individual case basis by the assistant dean of the graduate school. Dismissal decisions will be reviewed by the dean.

# **Academic Honesty Policy**

A graduate student's education is the result of his or her initiative and industry. Each Bryant graduate student, accordingly, understands that to submit work that is not his/her own is not only a transgression of University policy but also a violation of personal integrity. A high standard of conduct is expected.

The academic community, therefore, does not tolerate any form of "cheating" – the dishonest use of assistance in the preparation of outside or in-class assignments. Such violations, including plagiarism, are subject to disciplinary action. To preserve its

commitment to the high standards of intellectual and professional behavior, Bryant University will respect intellectual excellence and expect intellectual honesty. The following due process procedure shall apply to cases of graduate students involving academic dishonesty:

### Step 1

Instructors teaching graduate courses have the explicit responsibility to take action in alleged cases of academic dishonesty. This action may include the following:

- failing grade on assignment or exam
- failing grade for the course
- · recommend dismissal from the Graduate School

### Step 2

The instructor's decision may be appealed by the student to the Graduate Faculty Advisory Committee (GFAC). The Committee may recommend to the Dean of the College of Business one of the following alternatives as a recommendation to the assistant dean of the graduate school:

- To sustain the instructor's decision
- To place the student on probationary status, as specified by the Committee.

This gives the Committee the right to review and monitor the student's academic performance for the duration of the probation period.

- To recommend dismissal of the student to the Dean of the College of Business
- To restore the individual to the status of a student in good standing

A similar process will be followed in cases of dishonesty other than academic.

### **Academic Grievance Process**

Students who have academic grievances are entitled to have their dispute reviewed by formal and systematic process. This process should begin with a good-faith attempt for resolution between the student and professor.

In the event that the issue cannot be resolved between student and professor, the student must subsequently confer with the chairman of the academic department of the professor in question to seek resolution of the matter. Failing these first two steps, the student can seek resolution by appealing the matter to the Dean of the College of Business.

Prior to an appeal to the Dean of the College of Business, a student must complete a written statement which serves to summarize the basis of the grievance, indicate the resolution process preceding and leading up to an appeal first to the Associate Dean of the College of Business and then to the Dean, and a documentation of relevant material and correspondence between and among student, professor, and chairman.

If the issue cannot be resolved by the aforementioned steps, the student may request a hearing before the Graduate Student Academic Grievance Committee. The Graduate Student Academic Grievance Committee will report its findings to the Vice President for Academic Affairs for a final disposition.

At each stage in the grievance process a written record that summarizes each party's understanding and disposition is expected.

### **Graduate School Code of Conduct**

Bryant University is an educationally purposeful community – a place where faculty, staff and students work together to strengthen teaching and learning on campus.

The campus is a place where high standards of civility are set and violations are challenged. Bryant University is a community whose members speak and listen carefully to each other. Bryant University is a place where the sacredness of each person is honored and where diversity is aggressively pursued. Bryant University clearly states both its academic and social expectations. All must accept their obligations as citizens of the Bryant community and expect to be held accountable for behavior as individuals and members of groups. The university is a caring community where the well-being of each member is supported and where service to others is encouraged.

The Graduate School reserves the right to preserve the University's commitment to the educationally purposeful community. Students who violate the high standards of civility noted above may face a hearing before the Graduate Faculty Advisory Committee (GFAC) to determine the appropriate course of action, up to and including administrative removal from the Graduate Program.

# TUITION, FEES, AND FINANCIAL AID

# 2007-2008 Tuition and Fees (per course)

| Three credit courses:                    |             |
|--|-------------|
| MBA/MBA (Transition and Dual) / MST      | \$ 2,097.00 |
| MBA (admitted prior to fall 2005) / CAGS | \$ 1,701.00 |
| MSIS                                     | \$ 1,851.00 |

Tuition bills are sent to students via electronic billing. Students receive an E-bill through their Bryant email and have the option to pay online with a check, establish reoccurring payments, view current activity, and much more. Students can also pay by paper check, Visa, American Express, or MasterCard.

### **Application Fee**

An application fee of \$80 must accompany the Graduate School application. This fee pays for all matriculation expenses and is nonrefundable.

### **Commitment Fee**

MBA students submit a non-refundable deposit of \$750 which represents tuition for the required one-credit course, MBA515 Introduction to Management Concepts and Skills, and indicates their acceptance of admission and intention to enroll in the Bryant MBA program.

MST and MPAc students admitted to the Graduate School submit \$250.00 non-refundable commitment deposit. The MST commitment fee is applied to the student's tuition bill.

International students will not be issued an I-20 until the Graduate School receives the required deposit.

# Reimbursement of Graduate Tuition by Employer

A graduate student enrolling in a course(s) must submit a written letter of authorization from the employer (third-party authorization) prior to each registration if the employer plans to pay the tuition directly to Bryant University. The third-party authorization must be submitted to the Bursar's Office each semester no later than the last day of the second week of class.

If the employer reimburses the student directly, the student must pay for his/her course. In addition, if the employer does not pay the tuition (ex. when a student does not earn the required grade), the student is responsible for the tuition for that semester.

Graduate students are required to pay tuition in full by the second week of class. If by the end of the second week of class, an account remains outstanding, a \$75.00 late fee will be assessed to the account. A registration and transcript hold will also be placed on the account and students will not be allowed to register for the following semester until their balance is resolved.

### **Course Withdrawals and Refunds**

When a student decides to drop or withdraw from one or more courses, there can be clear financial and academic implications to such a decision. Therefore, it is imperative that a student understands and carefully complies with the policies and procedures that follow.

# **Dropping a Course and Tuition Refunds**

During the Add/Drop period, as posted on the University calendar, a student may drop a course and thus the course will not appear on the student's transcript. There is no charge for dropping a class up to 24 hours after the first class night. By contrast, there is no refund after the fifth class session. The complete refund schedule is as follows according to the date that written notice is received:

### **MBA and MST**

| William William                      |      |
|--------------------------------------|------|
| Prior to 24 hours after the 1st week | 100% |
| Prior to the 2nd week                | 80%  |
| Prior to the 3rd week                | 60%  |
| Prior to the 4th week                | 40%  |
| Prior to the 5th week                | 20%  |

#### **MPAc**

| 100% |
|------|
| 80%  |
| 60%  |
| 40%  |
| 20%  |
|      |

Given the selective basis by which students are admitted to Bryant's various graduate programs, it is essential to understand that when a student accepts a enrollment in one of Bryant's courses, another applicant who otherwise may have been accepted, has potentially been denied a "seat" in the program. Hence, the rationale of Bryant's formal refund policy is based on costs that are incurred by the institution despite an individual student's decision, for whatever reason, to withdraw. Thus, when and how a student acts on a decision to withdraw from a course may have substantial financial implications as well as academic ones.

All tuition refund and requests to drop a course must be made in writing and submitted to the assistant dean of the graduate school. The amount of tuition reimbursement is based on the date written notice is received in the graduate office, not when the class was last attended. Telephone calls do not constitute notice. Students can provide documentation by fax (401) 232-6494 or by email at gradprog@bryant.edu. Students are encouraged to confirm that the Graduate School received the notification by calling (401) 232-6230.

### Withdrawing from a course

After the Add/Drop period and up until the end of regularly scheduled classes, as designated by the university calendar, a student may request a withdrawal from a course by making a written request to the Graduate School. When such a request is made, the student will receive a grade of "W" on his or her transcript, indicating that a withdrawal was granted prior to the end of the course. A grade of "W" (no academic penalty) will appear on the student's transcript.

When appropriate, it is advisable that prior to withdrawal a student confer with the professor of the course to confirm the soundness of the decision to withdraw; however, such a conference is not mandatory. Professors will be notified of a student's decision to withdraw when the *Course Withdrawal Notice* has been received.

### Withdrawal from the University

Students retain the right to withdraw from their program or study in which they are enrolled, and thus the university, based on the personal preferences and necessities of the individual. When a student makes a decision to formally withdraw from graduate study at Bryant, a student must submit a *University Withdrawal* form or, at a minimum, provide a written notification of his or her intentions. Such notice serves to notify the University of a students' intention not to register for future courses.

At such a time in the future as a student desires to resume graduate coursework at Bryant, a reapplication and formal admission process is required; thus, it is recommended that a student apply for a leave of absence from graduate studies when in doubt as to the certainty of continued graduate studies at Bryant.

### **Graduate Assistantships**

Full-time graduate students are eligible to apply for graduate assistantships with an academic department usually related to their area of interest or professional background. Some of these competitive positions support faculty and involve conducting academic research or preparing class materials. Successful applicants are expected to work for 16 hours a week for that semester. These positions not only enhance the student's experience, these positions also allow for tuition reimbursement of up to four courses. Students who are awarded one of these competitive positions will be eligible to register for a maximum of four graduate courses for MBA students and five courses for MPAc students during a semester. Tuition for summer classes and undergraduate courses taken by the student will not be paid by the assistantship. Assistantships are not available for the MSIS program.

Only applicants who have been accepted to a graduate program and have submitted their commitment fee by the application deadline will be considered for an assistantship.

The total value of the graduate assistantship will be included as gross income to the recipient. Recipients of the assistantship will be required to complete and return an Employee Data Card, W-4 form and Employment Eligibility Verification (I-9) form to the Human Resources office prior to the award.

At the end of the year, recipients will receive a W-2 form stating the value of the assistantship for tax purposes.

### **Endowed Scholarships**

### Graduate Alumni Council Scholarship

This scholarship is awarded to graduate students who have maintained a 3.5 or better cumulative GPA and who have completed at least six advanced courses of their graduate program by the end of the fall semester. The candidate must demonstrate financial need, as well as work and community service experience. The Graduate School will notify selected candidates.

Kenneth R. and Janet MacLean Scholarship
This scholarship is awarded to a graduate student demonstrating superior academic performance and proven financial need. A new recipient is chosen each year.

### **Financing Options**

William D. Ford Federal Direct Loan Program Graduate students enrolled on at least a half-time basis can qualify for significant financial assistance through the William D. Ford Federal Direct Loan Program. Students must first complete a Free Application for Federal Student Aid (FAFSA) and a Federal Direct Loan Master Promissory Note. This is best online at the accomplished Web sites: www.fafsa.ed.gov or http://dlenote.ed.gov. There may be additional participation requirements that can be obtained through the Office of Financial Aid.

### **Alternative Education Loans**

Privately funded alternative education loans are also available to graduate students at Bryant University. Further details are available in the Office of Financial Aid. Students may visit the office or contact the office at 401-232-6020.

# **Veterans Administration Educational Benefits**

There are many education assistance programs available to eligible veterans and their dependents. Interested students are encouraged to contact Veterans Affairs at 800-827-1000 or visit their Web site at www.vba.va.gov.

### **Private Scholarships**

In addition to information derived from a routine web search, the Bryant Office of Financial Aid maintains current information regarding a limited number of privately funded scholarship/fellowship programs available to graduate students. This information is available in hard copy form at the student kiosk in the Financial Aid Office.

# STUDENT SERVICES

### **Graduate Student Association**

Founded in 1992, the Bryant Graduate Student Association (GSA) is a student-run organization whose primary goal is to foster a sense of community among graduate students. The organization provides a forum for graduate students to discuss ideas and suggestions on how to improve the quality of the Bryant University Graduate School experience. GSA representatives serve as the liaison between graduate students and the University's administration.

### **Cultural and Recreational Opportunities**

Bryant University is ideally situated so that students can benefit from the intellectual, cultural, and social opportunities of New England. The University offers a variety of performances, lectures, concerts, events, and major speakers throughout the year.

Just 12 miles away, Providence is one of the largest cities in New England and a cultural and artistic center. Providence's collections of art treasures can be viewed at the Rhode Island School of Design Museum and several other galleries. The Rhode Island Philharmonic Orchestra, the Rhode Island Festival Ballet, and Trinity Square Repertory Company present programs of outstanding artistic merit. The nationally acclaimed Providence Performing Arts Center presents a wide assortment of Broadway shows. The Dunkin Donuts Center and the Convention Center in Providence host attractions ranging from college basketball and professional hockey to rock concerts and festivals.

Students who attend summer sessions can take advantage of Rhode Island's many famous summer resorts. The University is less than an hour's drive from Narragansett Pier and Watch Hill, featuring miles of sandy beaches. Newport, noted for its music festivals, scenic ocean drives, and elegant mansions, is only 40 miles away.

Boston is just an hour away and offers exceptional cultural and recreational attractions including the Boston Symphony, Museum of Fine Arts, Red Sox baseball, Patriots football, Celtics basketball, and Bruins hockey. New York City is three hours away.

### **Art Series**

The Art Series features a variety of programs designed to enrich the lives of all members of the Bryant community. Visual art displays, performing arts programs, poetry readings, and discounted tickets to the Providence Performing Arts Center are offered every year.

# George E. Bello Center for Information and Technology

This state-of-the-art 72,000-square-foot building features resources and technology to support education.

- The Douglas and Judith Krupp Library houses more than 150,000 items including books, journals, periodicals, and newspapers in print and online. Students can access many electronic resources, including electronic reserves, from off campus by using their library account.
- The Financial Markets Center (FMC) provides students with hands-on learning opportunities to apply financial theory and risk management principles in a simulated trading environment.
- There are a variety of classroom settings. All offer plug-ins for computers and wireless connections.
- Group study rooms are available for project work.
   All seating areas are equipped with Internet connectivity and students may opt to use their personal laptops or they may borrow one on site.
- The Grand Hall serves as a ceremonial entrance, as well as a dramatic space for exhibitions, receptions and lectures, and can accommodate up to 400 people.
- Bulldog Bytes Cafe is available for students to enjoy refreshments and to access computers in a social setting.

### Unistructure

The Unistructure houses most administrative and academic functions under one roof. There are more than 200 workstations in classrooms throughout the building. A focal point of the Unistructure is the two-story, domed Koffler Rotunda, the central gathering place for the Bryant community. The Salmanson Dining Room and Café a la Carte also are located in the Unistructure. The Graduate School office is located in the Management Resource Complex (MRC) wing of the Unistructure.

### **Amica Center for Career Education**

The office of career services offers a comprehensive range of services to graduate students including career decision counseling, assistance with resume writing, interviewing and job search strategies. The career resource library and Alumni Career Network can be used to research careers and companies. A weekly publication lists current job openings - some of which may be appropriate for graduate students.

# The Academic Center for Excellence (ACE) and the Writing Center

The Academic Center for Excellence (ACE) and the Writing Center staff engage in a partnership with students to help them achieve their academic goals. The staff includes a network of full-time and part-time professionals who are specialists in writing, math, English as a second language, academic skills, and learning disabilities. Learning specialists help students find out what learning and study strategies work best for them. Study skills workshops are listed on the ACE Web site with topics and times. Visit the Web site at web.bryant.edu/~ace to get the most up-to-date information regarding programs and services.

# **Learning Specialists**

Specialists provide individualized assistance in study skills development for all students and learning strategy assessments for students with learning disabilities.

Academic accommodations are available for students with documented learning disabilities. Students must schedule an appointment with the ACE Learning Specialist as soon as they register for courses each semester. Documentation guidelines may be accessed at: www.bryant.edu/~ace/Learning Disability Services.htm

### **Writing Center**

The Writing Center is available to help graduate students strengthen their writing skills. Individual, group, and online instruction are offered, as outlined below:

Group Instruction – Instructional sessions are offered throughout the semester at no cost to students. Groups of students can also meet with a writing specialist (see below) to discuss collaborative projects.

Individualized Instruction – Writing specialists, professionals with an MA and/or PhD in English or writing, are available for individualized consultation. An English as a second language writing specialist is available to help students for whom English is a foreign language.

Online Instruction – Students can now use e-mail and a dedicated chat room to receive feedback from our staff of professional writing specialists.

To schedule a Writing Center appointment, call 401-232-6567. For ACE appointments, call 401-232-6746.

### **Language and Learning Laboratory**

Bryant's computer-interactive language and learning laboratory prepares students to communicate in the international business environment. Using computers and other electronic equipment, students develop conversational skills in Chinese, French, Italian, and Spanish.

Included in the laboratory are: an instructional console, 28 student stations, and a library of video discs and tapes as well as audio and text drill programs to support the language and other courses taught there. To keep ahead in this growing area, a system dedicated to the development of new instructional materials is also available. This room also has group assessment and discussion tool capabilities through the use of installed Group Systems Software.

# **Public Safety**

ID and Parking Sticker Policy

All students are required to have a current parking sticker and student photo ID. These may be obtained in the Department of Public Safety (DPS). In order to obtain a parking sticker, students are required to bring their driver's license and vehicle registration to the Department of Public Safety. Contact the Public Safety office at 401-232-6001 for more information.

### **Parking and Traffic Rules**

Graduate students should observe college and Rhode Island traffic regulations while on campus. Parking is only authorized in lined spaces. Any questions concerning these regulations should be addressed to the Department of Public Safety. Vehicles in violation of the traffic rules are subject to ticketing, vehicle booting, and, in some instances, towing.

### **Bryant Center**

The Bryant Center serves as the "living room" of the campus and provides services and conveniences that members of the University community need in their daily lives. The Bryant Center has lounges and study corners; meeting rooms, dining facilities offering diverse sundries; socializing space; a chapel; a variety of student services; the bookstore; and student organization offices. The Intercultural Center and Women's Center offices are also located in the Bryant Center.

# The Intercultural Center for International Education & Multicultural Affairs

The Intercultural Center for International Education and Multicultural Affairs (ICC) is the Center for education on international and multiethnic issues at Bryant University. The Center is the place for discourse, resource development and consultation on diversity. It also serves as a resource base for international and multicultural students on campus. The mission of the Intercultural Center has evolved and broadened since its creation in 1977 when it served the needs of a small, primarily black student population.

The professional educators who staff the Center teach, collaborate with faculty and administrative departments, and counsel and mentor students. The staff advises two major student organizations – The International Student Organization (ISO) and the Multicultural Student Union (MSU). The ICC is also responsible for compliance with immigration regulations for the University.

### **Bryant Bookstore & Online Purchases**

All textbooks should be purchased before the start of class. The Bryant University bookstore is located in the Bryant Center. Please call 401-232-6240 for bookstore hours. Textbooks may also be ordered online at www.efollett.com.

### **Campus Ministry**

The chaplains in Campus Ministry address the spiritual needs of Bryant students and staff. Protestant, Catholic, and Jewish chaplains are available to serve as sources of support, guidance, and spiritual development for all members of the University community.

### **Koffler Technology Center**

Koffler houses Bryant's Communications Complex, a state-of-the-art digital and multimedia TV studio including a control room and three video editing booths with AVID technology; the student-run campus radio station; two computer laboratories with 65 computers, high-speed scanners, and fee-based printing; a multimedia classroom with nine high-end editing systems; a Unix lab with 20 Sun workstations; and a student lounge. The computer labs provide the same software as the Krupp Library, including MS Office applications and course-related software. In addition, the lower level of Koffler houses a telecommunications lab for classroom instruction.

# Campus Media

The student-run media – The Archway and WJMF Radio – play a dual role for the Bryant community. In addition to providing the campus with news, opinions, and entertainment, these organizations give students direct experience with production techniques, editorial practices, and business management.

# The Archway

Under student leadership, the college newspaper is published bi-weekly during the academic year. Its research, writing, editing, photography, typesetting, layout, and business management are handled entirely by the student staff.

### **W.JMF**

This is a non-commercial, educational 225-watt FM stereo station that broadcasts daily throughout the year. The student staff is responsible for announcing, technical work, programming, business management, and promotion within FCC guidelines, and offers its audience a dynamic cultural and entertainment medium.

### **Health Services**

Bryant University Health Services is a nurse practitioner-directed program. Located on the first floor of Residence Hall 16, it is staffed by a part-time physician, certified family nurse practitioners, and a health educator.

The University requires that all full-time students provide documentation of health insurance. Low cost accident and illness insurance is available for all students who wish to purchase it.

# Athletics and Recreation Complex — The Elizabeth Chace Wellness and Athletic Center

The two-story Chace Wellness and Athletic Center includes a six-lane pool, a multi-windowed 9,000-square foot fitness center, The Eannarino Family Aerobics and Group Exercise Studio, and four locker rooms. The lobby area – a bright atrium – creates an inviting main entrance to the entire athletic complex. The Wellness Center is a vibrant hub of health and recreational activities for the entire Bryant community.

### **Gymnasium**

Bryant's gymnasium houses athletic offices, exercise rooms, and basketball and volleyball courts. The seating capacity for the gym is 2,600. Many University events are held in the gym, which is available to off-campus programs at certain times during the year.

### **Athletic Fields**

Thirty-five acres of athletic and recreational fields adjacent to the Athletic Complex including tennis courts, a 400-meter track, a 3.2-mile cross-country course, and playing fields for baseball, soccer, football, softball, rugby, lacrosse, and field hockey. There is also a golf tee and putting green.

### **Multipurpose Activities Center (MAC)**

The MAC is the site for large University functions and sporting events. The MAC features the Jarvis Varsity Weight Room, racquetball and squash courts; and multipurpose courts for popular intramural sports such as basketball, lacross, volleyball, field hockey, tennis, indoor soccer and floor hockey.

### **Bulldog Stadium**

The stadium, an outdoor 4,400 seat facility, is used by the football, soccer, and lacrosse teams.



# THE BRYANT MBA CURRICULUM

The Graduate School at Bryant University empowers its graduates with the ability to compete and excel in a dynamic business environment. Bryant's dedicated faculty successfully equips students with the analytical, technological and interpersonal skills required to meet the challenges of working in a diverse and global marketplace.

### THE LEARNING GOALS AND OBJECTIVES OF THE MBA PROGRAM ARE:

#### Goal 1

Graduates of the Bryant Master in Business Administration program will have the ability to communicate effectively as managers. This goal includes the expectation that graduates will be able to demonstrate effective professional writing for business skills, oral communication skills, and will be prepared to make persuasive presentations at a managerial level.

### Goal 2

Graduates of the Bryant Master in Business Administration program will have the ability to work in and lead in organization situations to effectively accomplish goals. This goal implies that student will be familiar with their own leadership style, be able to both lead teams effectively as well as work effectively as a member of a team, and, finally, be able to generate quality deliverables from team endeavors.

### Goal 3

Graduates of the Bryant Master in Business Administration program shall identify and analyze complex managerial problems/opportunities in dynamic environments using an interdisciplinary approach. Achievement of this goal by graduates includes the ability to identify influential and/or causal

factors using appropriate analysis tools; be prepared to effectively use quantitative and qualitative analytic tools; have the ability to propose feasible and/or innovative solutions showing consideration of multiple disciplines; and, finally, be prepared to make and justify appropriate recommendations.

### Goal 4

In a global and cross-cultural context, graduates of the Bryant Master in Business Administration program shall demonstrate knowledge of essential business concepts and management processes with respect to the principal areas of commerce activity, including the discipline-specific areas of accounting, computer information systems, finance, management, and marketing.

### Goal 5

Graduates of the Bryant Master in Business Administration program shall have an awareness of and a personal philosophy toward ethical business practice such that they are able to recognize ethical dilemmas, the stakeholders involved, and the consequences of different decisions on these stakeholders. Furthermore, graduates will be able to analyze, critique, and appraise their personal values and ethical standards.

# REQUIRED COURSES FOR THE BRYANT MBA ARE AS FOLLOWS:

# BUSINESS FOUNDATION COURSES

(6 credits)\*

#### MBA501 — Economics for Business

This course introduces the basic principles, problems, and policies fundamental to advanced courses in the graduate business program. Major emphasis will be on the institutions of the economy, supply and demand analysis, national income accounting, price theory, income theory, monetary and fiscal policies, market structures, and industrial organization. With the increasing interdependence among national economies playing an important role in today's business world, the concepts and problems uniquely associated with the international environment will also be examined.

### MBA505 — Applied Business Statistics

This course in statistical techniques covers inferential statistics including confidence interval estimates of means, proportions, and variances; hypothesis testing for means, proportions, and variances; the chi-square test of independence, decision analysis, analysis of variance, regression and correlation; and model building.

\* These courses may be waived with successfully completed coursework in one or both areas at the undergraduate or graduate level. For those students who have not had one or both of the foundation courses, they may choose to fulfill the requirements at the undergraduate level prior to admission to the Bryant Graduate School. This may be done at Bryant University or at any other accredited institution.

# MBA INTRODUCTORY COURSE

(1 credit)

# MBA515 — Introduction to Management Concepts and Skills

This course provides all entering MBA students with a foundation of key management perspectives and skills that will heighten their opportunity for successful program completion. During an intensive, multi-day course, MBA students will be exposed to and participate in instructional sessions addressing technology, research resources, team-building, leadership, communication skills, and case analysis exercises.

### **CORE COURSES**

(24 credits)

### **MBA520** — Managing Corporate Enterprise

Operating in a Complex and Global Setting

Why are some firms more successful than others? This is the fundamental question that we will tackle in this course. Successful management of a corporate enterprise begins with a coherent, well-defined strategy. This course develops the knowledge and skills necessary to analyze, formulate and implement strategy effectively. We will take the perspective of the general manager, learning how to assess the external environment, as well as the firm's internal resources and capabilities, so as to create a successful strategy. We will learn how the general manager makes the parts of the firm (functional areas, product lines, and/or geographic units) work in harmony to support the strategy and create a whole which is greater than the sum of its parts. Throughout the course, we will address the complexity of leading a business in this era of globalization, social and technological change, and dynamic firm and industry boundaries.

### **MBA521** — Leading Effective Organizations

Personal Aspects of Managing People and Organizations

Emphasizes the importance of understanding the diverse ways that people interpret and respond to situations, emphasizing the complexity of organizational problems, especially in project-oriented, team-based environments. Discusses ways to align individual behavior with the organizations mission and objectives and encourages decision making that is consistent with established models of effective leadership and standards of ethical behavior. Requires students to create personal leadership development profiles and self-improvement plans for their professional practice to aid in the career development.

# MBA522 — Reporting and Controlling Resources

Planning, Control and Decision-making

Emphasizes the role of accounting in controlling the operations of an organization and the relationship between cost, profits and volume, decision making techniques using accounting data, and the use of programmed budgets as a control mechanism.

### **MBA523** — Managing Information Resources

Gaining Competitive Advantage in Information Technology

Emphasizes knowledgeable and effective use of information systems, IS decision making, knowledge management, and information systems as an element of corporate strategy development.

### **MBA524** — Managing Financial Resources

Raising and Investing Capital to Maximize Value Emphasizes the tools and techniques necessary for sound financial decision making including the time value of money, risk and return, capital budgeting, working capital management, and acquisition of long-term capital.

# MBA525 — Marketing for Competitive Advantage

Leading Innovation and Managing Relationships
Emphasizes markets, innovation and opportunities,
consumer characteristics affecting demand, marketing
institutions, ethics and government business relations,
product planning and pricing problems, distribution
channels, promotion, and competitive strategy.

# MBA526 — Value Formation through Operations

Managing Production, Logistics, Technology and Services

Emphasizes the theories and techniques used to manage world class operations for competitive advantage including operations strategy, process design, quality, inventory control, and project management.

# MBA651 — Mastering Strategic Analysis and Decision-Making

Achieving Competitive Performance of the Firm This MBA Capstone course emphasizes managerial decision-making that involves all aspects of a firm and crosses all functional lines, focusing on the integration of acquired knowledge for strategy development.

### **MBA ELECTIVES**

(12 credits)

Four 600-level electives are required for the MBA degree. Electives are offered in a variety of business disciplines including accounting, computer information systems, finance, economics, communication, management, marketing, and operations management.

### **ACCOUNTING (ACG)**

### ACG621 — Enterprise Resource Management

In today's economy, technology and best business practices are emerging and firms are undergoing extensive reengineering efforts to streamline operations and take advantage of software vendors' years of experience. Many application solutions exist and companies must undergo intensive analysis of their operations to determine which solutions best meet their needs. This course investigates the reengineering efforts of organizations and their efforts to transform their enterprise by adopting best practices. The course also focuses on matching organizations' needs to application solutions available today.

### **ACG670** — Corporate Governance

Corporate governance of a large company is complex, involves many stakeholders, and often subject to laws and regulations of many jurisdictions. In 2002, the U.S. Congress passed Sarbanes-Oxley Act - a substantial change in laws governing the capital markets since 1934. This law plays a mitigating role between laws and ethics of corporate governance. The corporate governance issues are also impacted by globalization of business (e.g., International Financial Reporting Standards, IFRS and globalization of capital markets) and applications of information technology in the corporate reporting supply chain such as XBRL. The course addresses these topics and their roles in shaping compliance with corporate governance rules and regulations in the global economy.

### **ACG690** — Selected Topics in Accounting

This course is a three-credit graduate elective in contemporary topics and issues in accounting. Students examine current issues in greater detail than is possible in the usual course offerings.

### ACG691 — Directed Independent Study

This is an individual academic course tailored to fit the unique interests of a graduate student. At the initiation of the graduate student, a chosen faculty member and the student develop an academic plan that is submitted to the assistant dean of the graduate school for final approval.

# COMPUTER INFORMATION SYSTEMS (CIS)

### **CIS603** — Information Systems Administration

Top management strategic perspectives for aligning competitive strategy, core competencies, and information systems will be discussed. Students will be introduced to the development and implementation of policies and plans to achieve organizational goals, defining the systems that support the operational, administrative, and strategic needs of the organization, its business units, and individual employees. Approaches to managing the information systems function in organizations, including examination of the dual challenges of effectively controlling the use of well-established information technologies, while experimenting with selected emerging technologies are reviewed. The role of the CIO in the organization will be discussed.

# CIS605 — Analysis and Design of Information Systems

Students will be introduced to the processes and tools for the systems development life cycle. The course covers analysis and design techniques; information systems planning and project identification and selection; requirements for collection and structuring; process modeling; data modeling; design of interface and data management; system implementation and operation; system maintenance; and change management implications of systems. Globalization issues in systems will be discussed. Students will use current methods and tools such as rapid application development, prototyping, and visual development.

### **CIS610** — Telecommunications Management

Telecommunications fundamentals including data, voice, image, and video are presented. Students are introduced to the concepts, models, architectures, protocols, standards, and security for the design, implementation, and management of digital networks. Essentials of local area networks (LAN), metropolitan area networks (MAN), and wide area networks (WAN) are covered including transmission and switching efficiency and regulatory and technical **Topics** include security environments. authentication, network operating systems, ecommerce and associated Web sites and practices, and middleware for wireless systems, multimedia, and conferencing.

# CIS615 — Database Management and Administration

The concepts, principles, issues, and techniques for managing corporate data resources are introduced. Techniques for managing the design and development of large database systems including logical data models, concurrent processing, data distribution, database administration, data warehousing, data cleansing, and data mining are covered.

### **CIS621** — Business Consulting

This course introduces students to the management and technical skills required to be a Business Process and Information Systems Consultant. It requires an understanding of business and a working understanding of various technologies including hardware, software, database, telecommunications, and e-Commerce. The course prepares students to observe, evaluate and understand business processes and to make recommendations for improvements and substantive changes in business processes and in the way businesses define, deploy and manage technology to accomplish their goals.

### CIS630 — Decision Support Systems

Within the last decade there has been a significant increase in the number of applications of computer-based decision support systems (DSS) in organizations. DSS help decision-makers process information and improve the quality of decisions in an environment that is characterized by ever-increasing complexity. Decision makers who are familiar with the principles, development, and implementation of DSS may contribute to their organizations' ability to achieve competitive advantage.

### CIS642 — E-Business Management

This course will provide students with an understanding of the tools, skills, business concepts, strategic opportunities, and social issues that surround electronic commerce on the Internet. Processes necessary to integrate a Web site into the strategic plan of an organization will be considered. Methods and practices for using electronic commerce technologies to improve intra- and inter-organizational processes will be introduced. Students will receive an overview of electronic commerce applications in a variety of sectors. The different business models underlying these electronic commerce applications will be highlighted and discussed from both an operational and strategic perspective.

### **CIS690** — Business Performance Management

The goal of Business Performance Management is to optimize business performance by linking strategy to execution. In this course, students will gain experience in the following BPM processes: 1) Aligning key business performance indicators with the strategic vision of the corporation; 2) Setting realistic performance targets; 3) Identifying metrics for tracking key performance indicators; 4) Developing applications for reporting and visualization of performance indicators; 5) Developing analytical analyses that support reasoned action

# CIS690 — Selected Topics in Computer Information Systems

This course is a three-credit graduate elective in contemporary topics and issues in computer information systems. Students examine current issues in greater detail than is possible in the usual course offerings. Recent Topics have included IT Risk Security, Computer Ethics, and Business Performance Management.

### **CIS691** — Directed Independent Study

This is an individual academic course tailored to fit the unique interests of a graduate student. At the initiation of the graduate student, a chosen faculty member and the student develop an academic plan that is submitted to the director of graduate studies for final approval.

### FINANCE (FIN)

### FIN605 — Financial Theory

This course focuses on advanced readings on financial theory from academic literature. The course explores advanced analytical techniques and research in financial decision making areas. Emphasis is placed on dividend policy, capital structure, capital budgeting techniques, and the optimal use of funds.

#### FIN610 — Financial Institutions and Markets

This course examines the structure, functions, and performance of financial institutions including commercial banks, savings and loan associations, credit unions, insurance companies, finance companies, and pension funds. Students are also exposed to money and capital markets, their participants, regulatory structure, and their role of credit allocation.

### FIN615 — Investment Analysis

The course reviews and refines the theories, tools, and techniques used by investment managers to evaluate corporate securities. Topics include the investment environment, security markets, and securities evaluation with and without taxes. The use of specialized financial instruments, investment timing, and portfolio management are introduced.

### FIN616 — Financial Strategy and Planning

This course is designed to integrate the knowledge gained in the MBA program and apply it in making short-term financial decisions and long-range financial planning. It examines critical external and internal issues affecting all facets of the enterprise. It familiarizes students with techniques of planning and implementing financial strategies.

### FIN617 — Managing Investment Portfolios

This is an advanced investment course dealing with the theories and applications of managing portfolios of stocks and bonds. Markowitz, Capital Asset Pricing, and Arbitrage Pricing Theory models of equity portfolio management will be explored. Active and passive bond investment strategies employed by institutional investors are presented. Asset allocation and market-timing methodologies will also be analyzed.

### FIN619 — International Financial Management

This course examines financial decision making in multinational organizations. After reviewing the international monetary system with its risks, international finance, and the international capital markets, students will study the financial policies and strategies of multinationals.

### FIN690 — Selected Topics in Finance

This course is a three-credit graduate elective in contemporary topics and issues in finance. Students examine current issues in greater detail than is possible in the usual course offerings.

### FIN690 — Equity Investments

This course explores the theory and practice of investments, covering topics such as stock valuation, security analyses, trading of securities, risk and return trade off, and benefits of diversification. The primary goal of this course is to make students informed investors by covering theoretical aspects of investments as well as the practical side of it. The emphasis on the application of theory is important and will be achieved with the use of resources available at the Starr C.V. Financial Markets Center (FMC).

### FIN690 — Financial Modeling

This course introduces the student to financial modeling techniques through the analysis of a diverse set of applied finance problems. Beginning with fairly straightforward problems that arise in financial planning, students build models of increasing complexity as the course progresses. In addition to financial planning issues, a rich array of topics in corporate finance and investments is covered. The course concludes with some exploration of broader business modeling issues and techniques.

### FIN690 — Bank Management

This course is application based, applying financial knowledge learned in all other courses to problems encountered in banking. The student will use financial concepts to analyze bank performance, explore financial institution management including asset, liability, and capital management and the risks involved for financial institutions. The class will focus on safety and soundness and compliance issues related to commercial banking.

### FIN691 — Directed Independent Study

This is an individual academic course tailored to fit the unique interests of a graduate student. At the initiation of the graduate student, a chosen faculty member and the student develop an academic plan that is submitted to the director of graduate studies for final approval.

### **MANAGEMENT (MGT)**

### MGT600 — Entrepreneurship I: Creating a New Venture

This course concentrates on the following: searching the environment for new venture opportunities; matching an individual's skills with a new venture; evaluating the viability of a new venture; writing a business plan; and financing and starting a new business.

# MGT601 — Entrepreneurship II: Managing a New Venture

This course concentrates on all aspects of managing a small business from its birth to early adulthood. By analyzing actual cases, students develop skills to manage a small business. The cases cover diverse industries, a spectrum of sizes from very small firms (a few employees with annual sales less than \$100,000) to substantial firms (several hundred employees with annual sales up to \$100 million), and the gamut of operating disciplines. Students study cases within the

objectives-strategies-tactics framework and make decisions for managing businesses. Particular emphasis is placed on understanding and anticipating the crises that most frequently occur as small businesses struggle to survive and grow.

### **MGT603** — Top Management Perspectives

The objective of this course is to acquaint MBA students with diverse leadership styles, and how an individual's personality, experiences, and resources, and the organizational culture affect leadership style. Through interactive dialogues with a number of regional chief executive officers from a broad variety of organization types and sizes, and the subsequent analysis and evaluation of their leadership perspective, students learn how their style, techniques, and experiences may be assimilated into their own realities and careers.

### **MGT627** — Employment Relations

This course aims to develop a comprehensive understanding of the employment relations environment in the United States. It will focus on the different issues of employment relations at both the individual level, i.e., between the firm and the individual employee, and the individual employee, and at the collective level, i.e., between the firm and labor unions. The class will start with an in-depth analysis of the different federal laws that deal with the employment relations and important Supreme Court cases that have managerial implications. It will then move on to the historic labor movements in America and its impact on the nature of conflict resolution in the workplace. The class will end by comparing the American employment relations environment with those in other countries.

### MGT630 — Global Business Management

This course helps in developing a richer and clearer understanding of the environment in which multinational corporations operate. The material exposes students to different environmental (political, financial, and cultural) influences corporations are subjected to in different countries and in the process familiarizes the student with the macro and micro factors which makes management of international businesses distinct from domestic businesses.

### MGT690 — Selected Topics in Management

This course is a three-credit graduate elective in contemporary topics and issues in management. Students examine current issues in greater detail than is possible in the usual course offerings.

### MGT690 — Strategic Human Resources

The emphasis of this class is on understanding that in a global and a very competitive world economy there is increasing value in ensuring that HR strategy is in line with the overall organizational strategy. The central message of this course is that an organization cannot be successful without strategic and effective management of its people. The study of human resource management will revolve around two themes: 1) how to think systematically and strategically about managing an organization's human assets, and 2) how the management of human assets can provide an organization with a distinct competitive advantage in the marketplace.

### **MGT690** — Negotiation and Teamwork

In this course students will learn about the types of teams/team roles; how conflict originates between individuals and within teams/organizations; plus how best to effectively manage conflict to maximize team results. By the integration of best team practices, current conflict resolution methodology, and time tested negotiation practices that result in win/win strategies students will understand the importance of achieving long term relationships, both in business and in their personal lives.

### MGT690 — Mastering Management Skills

This course is designed to help students develop the "soft skills" that are essential for career advancement. Using management theory as a foundation and current business practice as a reality check, the course focuses on critical skills related to communicating effectively, working in teams, managing projects, coping with stress, and leading organizational change. The pedagogy for the course is based on a system of self-assessment, learning analysis, practice, application, and reflection so each student will be able to focus on issues that are personally relevant for their particular career stage.

### MGT691 — Directed Independent Study

This is an individual academic course tailored to fit the unique interests of a graduate student. At the initiation of the graduate student, a chosen faculty member and the student develop an academic plan that is submitted to the director of graduate studies for final approval.

### **MARKETING (MKT)**

### MKT610 — Consumer Behavior

At the heart of any business is demand for their product or service. To be successful, the organization must understand what, when, why, where and how

consumers acquire products and services, from the fields of psychology, economics, anthropology and sociology. Research methodologies from these fields are being used increasingly by marketers. This course will examine internal and external influences related to the consumer decision-making process as they assist business and marketing professionals in their effective and ethical management of transactions involving goods and services in both industrial and consumer markets.

### MKT620 — Business-to-Business Marketing

This course focuses on the programs and activities required for successfully marketing products and services to industrial buyers, governments, and marketing intermediaries. The business-to-business marketing strategy emphasizes value analysis, contracting, physical distribution, channel management, supply chain relationships, and pricing strategy.

### MKT625 — Marketing Research

Marketing research provides organizations with information to improve marketing and management decisions. This course examines the systematic process for gathering necessary information to assist managers in their decision making. Included in this process are; problem identification and interpretation, designing the research project, determining the appropriate sampling method, designing measurement instruments, collecting and evaluating data, interpreting the data, and preparing and presenting the results.

# MKT630 — Global Marketing for Competitive Advantage

This course combines classroom knowledge and understanding of global marketing issues with a simulated overseas entry decision with an emphasis on China and India. A cutting edge simulation developed for the MBA global marketing course provides students with realistic exposure to the critical marketing decision necessary to successful enter and manage a program in foreign environments. These two national economies are poised to shape the nature of competition in the global economy for the rest of the 21st century, and possibly beyond. This course adopts a managerial perspective while instilling the ability to identify opportunities in key global markets, resolve problems, and implement tactical marketing solutions and programs. Although emphasis is placed upon the Chinese and Indian markets, during each class session, students address a global marketing problem and explore meaningful solutions as they relate to key regions or countries in the world.

### MKT640 — Marketing Analysis

Decision making in a marketing environment is complex, as the conditions under which management operates are constantly changing. This course investigates the elements that make marketing decision making unique and challenging. Risk and uncertainty are examined in the context of market segmentation, product positioning, product development, promotion, distribution/logistics, and pricing. Strategic and tactical issues are explored using decision methods and models.

# MKT645 — Promotion and Integrated Marketing Communications Management

From the perspective of the corporate marketing function, this course focuses on the various elements of the promotion mix, their strategic importance, integration and management. Conventional mass media as well as more non-traditional alternatives are considered. The strategic coordination of promotion mix elements is integrated with an appreciation of the realities of consumer decision making and behavior.

### MKT650 — Service Marketing

This course applies marketing management concepts to the field of services. The special adaptation and application of marketing principles and consumer behavior to service management in terms of strategy, personnel management, operations, pricing, distribution, promotion, and product development and modification will be explored.

### MKT 651 — E-Marketing

This course examines the impact of new, Internet-related technologies on current users (i.e., both consumers and business) and prospective users. The course also imparts an understanding of how this technology and its transactional effects alter the marketing function in the modern firm. Within the marketing discipline this new shift in doing business presents new models and emerging theories of market transactions. Thus, it is necessary to examine the impact of e-business within the context of the traditional marketing function and market strategies.

### MKT690 — Selected Topics in Marketing

This course is a three-credit graduate elective in contemporary topics and issues in marketing. Students examine current issues in greater detail than is possible in the usual course offerings.

### MKT691 — Directed Independent Study

This is an individual academic course tailored to fit the unique interests of a graduate student. At the initiation of the graduate student, a chosen faculty member and the student develop an academic plan that is submitted to the director of graduate studies for final approval.

### **OPERATIONS MANAGEMENT (OM)**

### OM620 — Quality Management

This course addresses the concepts, practices, and methods of modern quality management in both services and manufacturing. A broad and integrative approach is followed. Topics include history and concepts of total quality assurance, dimensions of quality, statistical quality control, the management of quality assurance, quality information systems, and quality auditing. The major focus of the course is on the skills and insights that are necessary for effective quality management.

### **OM640** — High Performance Manufacturing

Globalization and the increased pace of innovation has led to a new emphasis on generating competitive advantage through high performance manufacturing. This requires the integration of a firm's manufacturing strategy, new product development programs, and human resource policies with high value-added manufacturing systems such as just-in-time and cellular production. These topics and their interactions are covered through the use of case studies, class exercises, term projects, as well as plant visits, when feasible.

# OM680 — Current Topics in Operations Management

The pace of change in operations management is accelerating under the pressure of global competition and technological innovation. This course examines current developments that are significantly impacting the management of manufacturing and service operations. Overcoming technical and human resource barriers to change in operating systems is covered. Emphasis is on researching current topics in the business and academic literature and the Internet, with subsequent analysis, reports, and class discussions. A term project is required.

### OM690 — Selected Topics in Operations Management

This course is a three-credit graduate elective in contemporary topics and issues in operations management. Students examine current issues in greater detail than is possible in the usual course offerings.

# OM690 — Strategic Planning for Global Supply Chain Management

This course will focus on the strategic planning and tactical operations of a global supply chain. Topics covered include global management issues in managing supply chain systems, corporate social responsibility and green operations, the management of special case closed-loop supply chains, and key operational components of the supply chain including warehouse management, distribution requirements planning, inventory control, logistics, and outsourcing. Students will develop an understanding of specific

firm-related strategic objectives that match demand with supply, and how firms increasingly compete within their industry through the development of efficient and responsive supply chains built on relationships with customers and suppliers.

# OM680 — Current Topics in Operations Management

The pace of change in operations management is accelerating under the pressure of global competition and technological innovation. This course examines current developments that are significantly impacting the management of manufacturing and service operations. Overcoming technical and human resource barriers to change in operating systems is covered. Emphasis is on researching current topics in the business and academic literature and the Internet, with subsequent analysis, reports, and class discussions. A term project is required.

# THE MASTER OF PROFESSIONAL ACCOUNTANCY (MPAC)

The Bryant MPAc program is a full-time program for individuals who are entering a professional accounting career and who want to sit for the CPA exam. The MPAc program is a best-practices curriculum that draws on the world-class academic, technological, and human resources available at Bryant University.

Applicants to Bryant's MPAc program must have an earned undergraduate degree in accounting or the equivalent which includes: two semesters of intermediate accounting, one semester of advanced accounting, cost accounting, auditing, accounting information systems, individual or corporate accounting, and a course in business law. In addition, international applicants must have a solid understanding of US GAAP (United States Generally Accepted Accounting Principles). If an applicant is deficient in one or more courses, he/she should contact the graduate office to discuss a custom curriculum.

# The required courses for the Bryant MPAc program are as follows:

### **MPAc Introductory Course (1 credit)**

### **MPAc Core Courses**

(30 credits)

# **MPAc 515** — Preparing for MPAc Success

This course is designed to provide entering MPAc students with the skills necessary to be successful in a graduate accounting program. Emphasis is placed on the use and applicability of case analysis. Students will garner an understanding of the use of the critical expectations of a graduate level program.

# MPAc 600 — Advanced Assurance and Professional Oversight

This course is designed to provide students with more in-depth knowledge of advanced audit and assurance topics. Emphasis will be placed on the varying roles the AICPA, SEC, and PCAOB play in the governance and oversight structure of the public accounting profession. The application of judgment in various auditing contexts will also be stressed through case analysis. *Prerequisite: Auditing Concepts, or equivalent.* 

# MPAc 605 — Corporate Governance in the 21st Century

Corporate governance of a large company is complex, involves many stakeholders, and often subject to laws and regulations of many jurisdictions. In 2002, the U.S. Congress passed Sarbanes-Oxley Act - a substantial change in laws governing the capital markets since 1934. This law plays a mitigating role between laws and ethics of corporate governance. The corporate governance issues are also impacted by globalization of business (e.g., International Financial Reporting Standards, IFRS and globalization of capital markets) and applications of information technology in the corporate reporting supply chain such as XBRL. The course addresses these topics and their roles in shaping compliance with corporate governance rules and regulations in the global economy.

# **MPAc 610** — Tax Consequences of Property Transactions

This course deals with tax consequences of acquiring, holding, operating, and disposing of property. Tax consequences vary depending on whether the asset in question is personal-use property, dealer property (inventory), business property, or income-producing property. When property is disposed of, there are issues of realization, recognition, and character. When there is a sale or other disposition of property, gains and losses are realized. As a general rule, such gains and losses are recognized currently (appear on a current tax return). There are situations, however, when gains and losses are deferred (appear on a future tax return). Once gains and losses appear on a tax return, they are characterized as ordinary income/loss or capital gain/loss.

# MPAc 615 — Project Management for Accounting Leadership

Successful and long-term career advancement in any profession will require the transition from this operational-level perspective to a management-oriented focus. At some point, organizational initiatives are implemented by assembling the various technical tasks required to complete the project's deliverable. However, an important facet of the "assembly" is to arrange the tasks in the proper sequence coupled with the necessary time and resource requirements.

The focus of this course will be to leverage the technical skills gained through the various undergraduate accounting and business courses and the development of a new, project-level approach. Using an analogy, the goal of this course will transform the student's perspective of a project from 1,000 feet to 30,000 feet.

# MPAc 620 — Advanced Accounting Information Systems

This course focuses on competencies required to effectively and efficiently manage a complex business entity; using the technology as an enabler. AIS is a multi-disciplinary field of knowledge that engages accounting professionals, IT professionals, regulators, and others. The course challenges you to define or redefine AIS in light of new technological developments and the historic Sarbanes-Oxley Act that are changing the environment of financial reporting and assessing internal controls. The course also addresses some challenges of assurance services in an IT environment (IT auditing) and the technology that makes continuous reporting (CR) a possibility.

# MPAc 625 — Government and Not-for-Profit Accounting

This course studies accounting problems and procedures pertaining to federal, state, and local governments as well as other funded entities (hospitals, universities, and non-profit organizations). Common financial and fund accounting principles, including those peculiar to funded activities will be compared.

### MPAc 630 — Accounting Theory

To fully understand the process and products of financial accounting, one needs to understand the underlying concepts and choices that were made in arriving at currently accepted standards. The purpose of this course is to understand the role of accounting theory in setting accounting standards and to explore possible alternatives and the implications of those alternatives on policy and decision makers.

In this course we will examine the nuances of the commonly used terms, along with the choices available to standard setters and the rationale for the existing accounting standards. Topics of discussion will include the development of accounting theory and international accounting theory. We will also look closely at the recognition of income, and the balance sheet accounts. The course will have a research component using FARS.

### MPAc 635 — Multinational Accounting

In this course, students examine the external and internal reporting problems associated with multinational business entities. This course includes an overview of the institutional structures that have evolved in response to international accounting problems; a review of relevant literature in the field; and the development of analytical skills for addressing international accounting policy issues.

#### MPAc 640 — Research and Communication

This course introduces students to accounting, audit, tax and other financial databases used for professional research. Students will begin developing the skills necessary to conduct appropriate professional research and translate this research into an organized and effective piece of oral or written communication. This course also analyzes the unique characteristics of business communication. Students use their knowledge to create several pieces of standard written business correspondence using appropriate supporting

technology. Oral communication is studied with an emphasis on planning and presentation in different business settings.

### MPAc 645 — Management Control Systems

This course examines the establishment of control systems in the modern organization that consider organizational goals and objectives, strategy, policy, control, and systems. Students go beyond the accounting system into the realm of management decision making.

# **MASTER OF SCIENCE IN TAXATION (MST)**

The Master of Science in Taxation (MST) is a part time program designed for individuals who have a basic knowledge of the Internal Revenue Code and who seek advanced knowledge of federal and state tax laws and applications. MST applicants should possess a strong academic record and are encouraged to have professional experience.

# The learning goals and objectives for the Master of Science in Taxation are:

#### Goal 1

Graduates of the Bryant Master of Science in Taxation program will have an understanding of individual income taxation, including the ability to demonstrate competency in the areas of income, deductions, credits, and tax computation.

#### Goal 2

Graduates of the Bryant Master of Science in Taxation program will have an understanding of corporate income taxation, including the ability to demonstrate competency in the areas of formation, operation, distributions, and redemptions.

#### Goal 3

Graduates of the Bryant Master of Science in Taxation program will have an understanding of subchapter K taxation (including partnerships, limited liability companies, among other organizations), including competency in the areas of formation, operation, allocations, distributions, and sales of K entity interests.

### Goal 4

Graduates of the Bryant Master of Science in Taxation program will have an understanding of the transfer tax system, including competency in each of the following areas and their interaction: estate tax, gift tax, generation-skipping tax.

The requirement courses for the Bryant MST program are as follows:

### **Group I: Required Courses**

(12 credits)

| TAX600 | Individual Income Taxation      |
|--------|---------------------------------|
| TAX610 | Corporations and Shareholders   |
| TAX615 | Estate and Gift Taxation        |
| TAX625 | Partnership Income Tax Problems |

### **Group 2: Required Elective Courses**

(6 credits)

MST candidates select two of the four courses listed below to complete the required course work. Additional courses from Group 2 may be completed for the elective credit requirement.

| TAX605 | Sales, Exchanges, and Other      |
|--------|----------------------------------|
|        | Disposition                      |
| TAX620 | Tax Practice and Procedure       |
| TAX640 | Advanced Income Tax Problems     |
|        | of Corporations and Shareholders |
| TAX676 | State Taxation                   |

### **Group 3: Elective Courses**

(12 credits)

MST candidates choose four of the following elective courses:

| TAX672 | Income Taxation of Trust and |
|--------|------------------------------|
|        | Estates                      |
| TAX673 | Pension and Profit Sharing   |
| TAX674 | Corporate Reorganizations    |
| TAX675 | Business Tax Planning        |
| TAX677 | Estate Planning              |
| TAX690 | Selected Topics in Taxation  |

### **TAX600** — Individual Income Taxation

This course examines the federal tax statutes, regulations, rulings, and leading cases applicable to individual and other taxpayers, with special emphasis placed upon understanding the federal income tax system and the source of tax law. Areas covered include definition of gross income, deductions, nonbusiness and business taxpayers, the identity of the taxable person, and accounting methods and periods.

### TAX605 — Sales and Exchanges

This course considers the tax consequences arising from dispositions of property using a detailed analysis of the treatment of capital gains, deferred payment sales, basis, amount realized, dispositions by gift of inheritance, non-recognition exchanges, mortgages, and installment sales. Time is also devoted to the study of recapture provisions of the Internal Revenue Code.

### **TAX610** — Corporations and Shareholders

This course examines the taxation of corporations and shareholders. Emphasis is placed on corporate formations, the corporate capital structure, stock redemptions, and accounting for income taxes. Various types of corporate distributions are also examined in detail.

### **TAX615** — Estate and Gift Taxation

This course examines federal estate and gift taxes through an intense study of statutes, regulations, and case law, and explains practical applications in estate planning.

#### TAX620 — Tax Practice and Procedure

This course reviews the administration of the Internal Revenue Code by the Internal Revenue Service and other federal tax agencies. Students will study procedural problems with respect to treasury regulations, requests for administrative rulings, assessment of deficiencies and penalties, closing agreement, tax liens, civil and criminal cases, transferee liability, claims for refund, information conferences, and hearings before the Appellate Division of the IRS and the Tax Court of the U.S.

### TAX625 — Partnership Income Tax Problems

This is an intensive analysis of income tax problems encountered in the organization, operation, reorganization, and dissolution of partnerships. It includes recognition of partnership status for tax purposes and problems created by the death or retirement of a partner, sale of a partnership interest, distribution of partnership assets, and determination of the amount and nature of a partner's share in partnership income or loss.

#### TAX640 — Advanced Income Tax Problems

This course covers problems of corporations and shareholders. Topics include accumulated earnings tax, personal holding companies, complete liquidations (one month and one year), collapsible corporations, S corporations, liquidation of subsidiaries, affiliated and controlled groups, and consolidated return problems, plus an overview of corporate reorganization areas.

Prerequisite: TAX610

### TAX672 — Income Taxation of Trusts and Estates

This course covers income taxation of trusts or estates, plus the tax treatment of grants or trusts, income in respect of a decedent, assignment of income, and accumulation trusts.

Prerequisite: TAX615

### TAX673 — Pension and Profit Sharing

This is an intensive analysis of tax implications of deferred compensation, with emphasis on qualified and unqualified pension and profit-sharing plans. It includes eligibility and participation of employees, funding, benefits, and plan administration (including fiduciary responsibility). It also considers IRAs, Roth IRAs, Section 88 restricted property, statutory stock options, and other alternatives to qualified plans.

### **TAX674** — Corporate Reorganizations

This is a study of mergers and acquisitions that covers different corporations; the special problems or transactions that result in the division of a single corporation; provisions of the Internal Revenue Code that relate to non-recognition of gain or loss; and the treatment of basis and boot. Landmark cases and leading judicial doctrines that deal with the need for business purpose and continuity of interest are examined.

Prerequisites: TAX600, TAX605, TAX610

### TAX675 — Business Tax Planning

This course presents business problems to which students find solutions through independent or group research. Topics discussed include the formation of corporations with consideration given to securities, professional service corporations, dividends, stock redemptions, and the purchase and sale of businesses. Actual and hypothetical fact patterns are used by students to plan and structure transactions. A student is given a set of facts that is used to conduct a business as a sole proprietorship, a partnership, or a corporation and then liquidate this entity.

Prerequisites: TAX600, TAX605, TAX610

### **TAX676** — State Taxation

This is a synopsis of the State of Rhode Island tax structure. It examines the sales and use tax, personal income tax, business corporation tax, estate tax, and other miscellaneous taxes. The Rhode Island examination, collections, enforcement, and administrative appeals procedure are presented. There is a discussion of court cases and legislative provisions.

### **TAX677 Estate Planning**

This course provides intensive consideration of the marital deduction, lifetime gifts, use of trusts, selection of trustees, valuation problems, apportioning the tax burden, charitable deduction, deferred compensation plans, and life insurance.

Prerequisite: TAX615

### **TAX690 Selected Topics in Taxation**

This course is a three-credit graduate elective in contemporary topics and issues in taxation. Students examine current issues in greater detail than is possible in the usual course offerings.

# UNIVERSITY ADMINISTRATION AND STAFF

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# **Bryant University Administration**

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Dean of Graduate Studies and Professional Programs

### **Keith Murray**

Associate Dean of the College of Business

### Kristopher T. Sullivan

Assistant Dean of the Graduate School

### Jean Ginchereau

Assistant Director for Graduate Admission

### Ellen Hudon

Assistant Director for Graduate Admission

#### **Diane Ruotolo**

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### **Jeanne Creighton**

Admission Assistant

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MST Coordinator

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**MSIS** Coordinator

### **Charles Cullinan**

MPAc Coordinator

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# BRYANT UNIVERSITY BOARD OF TRUSTEES

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Ranstad North America

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Personal Development Solutions, LLC

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Revised 5/29/07

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Chairman Emeritus

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Rosemont, IL 60018

Charles A. Collis '83H

Founder and Past CEO Princess House, Inc.

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CB/Richard Ellis NE Partners LP

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Partner

Smith & Sawyer

Indian River Shores, FL

Hon. Bruce M. Selya '96H

Judge

United States Court of Appeals

for the First Circuit

Providence, RI

Walter C. Tillinghast '53, '88H

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Spaulding Company, Inc.

Walpole, MA

John E. Wolfe '99H

Medfield, MA

# **College of Business Faculty Members**

**Alexandra Aguirre-Rodriguez**, B.S., University of Miami; Ph.D., University of Illinois at Urbana-Champaign, Assistant Professor, Marketing

**Roger L. Anderson**, B.S., Augustana College; MBA, University of Wyoming; Ph.D., University of Oregon; Professor, Management

**Madan Annavarjula**, B.S., Gulbarga University, India; M.B.A., Karnatak University, India; Ph.D., Temple University, Associate Professor, Management

**Asli Ascioglu**, B.S., Middle East Technical University; M.S., Texas Tech University; Ph.D., University of Memphis; Assistant Professor, Finance

**David Beausejour**, B.S., M.S.T., Bryant University; J.D., Suffolk University; C.P.A., Professor, Accounting

**Sam Beldona**, B.S., M.B.A., Karnatak University, India; M.S., Ph.D., Temple University, Associate Professor, Management

**Frank Bingham**, B.S., M.B.A., Bryant University; Ed.D., University of Massachusetts; Professor, Marketing

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**Lori Ann Coakley**, B.A., University of California, Santa Cruz; M.B.A., University of Lowell; Ph.D., University of Massachusetts; Associate Professor, Management

**M. Cary Collins**, B.S.B.A., Concord College; M.B.A., Virginia Polytechnic Institute & State University; Ph.D., University of Georgia, Associate Professor, Trustee Professor of Entrepreneurship

**Charles P. Cullinan**, B.S., Suffolk University; M.S., State University of New York; Ph.D., University of Kentucky; C.P.A., C.M.A., C.I.A.; Associate Professor, Accounting

**Diya Das**, B.A., University of Calcutta; M.S., University of Delhi; Ph.D., Syracuse University, Assistant Professor, Management

**Carol DeMoranville**, B.S., The College of William and Mary; M.B.A., Appalachian State University; Ph.D., Virginia Polytechnic Institute and State University; Associate Professor, Marketing

**Robert Farrar**, B.S., M.B.A., Northeastern University; Ph.D., University of Massachusetts; Associate Professor, Accounting

**Michael Filippelli**, B.S., Providence College; M.B.A., University of Rhode Island; M.S.T., Bryant University; C.P.A.; Professor, Accounting

**Buky Folami**, B.S., Robert Morris University; M.S., Ph.D., Georgia State University, Associate Professor, Accounting

**Kenneth F. Fougere**, B.A., Clark University; M.Ed., Worcester State College; Ph.D., Boston College; Professor, Computer Information Systems

**Richard Glass**, B.A., University of Manitoba; M.B.A., University of Western Ontario; Ph.D., Concordia University; Associate Professor, Computer Information Systems

**Michael Gravier**, B.A., Washington University St. Louis; M.S. Air Force Institute of Technology; Ph.D., University of North Texas, Assistant Professor, Marketing

**Marcel G. Hebert**, B.S., Bryant University; B.A., St. Michael's College; M.A., Bowling Green State University; M.B.A., M.S.T., Bryant University; Ph.D., Texas Tech University; C.P.A., C.M.A.; Professor, Accounting

**David Ketcham**, B.S., University of Vermont; Ph.D., Pennsylvania State University; Associate Professor, Finance

**Timothy Krumwiede**, B.B.A., Cleveland State University; M.S.A., Ph.D., Texas Tech University; C.P.A.; Associate Professor, Accounting

**Eileen Kwesiga**, B.A., M.A., Cleveland State; Ph.D., University of Texas at Arlington, Assistant Professor, Management

**Hsi C. Li**, B.A., Tunghai University; M.A., Clark University; Ph.D., University of Massachusetts; Professor, Finance

**Suhong Li**, B.E., M.E., Tianjin University; Ph.D. candidate, University of Toledo; Assistant Professor, Computer Information Systems

**David Louton**, B.S., M.B.A., Ph.D., Michigan State University; Professor, Finance

**Harsh K. Luthar**, B.A., Beloit College; M.B.A., University of Wisconsin-Whitewater; Ph.D., Virginia Polytechnic Institute; Professor, Management

**Michael F. Lynch**, B.S., University of Rhode Island; M.S.T., Bentley College; J.D., New England School of Law; C.P.A.; Professor, Accounting

**Laurie E. MacDonald**, B.S., Bridgewater State College; M.B.A., Bryant University; Ph.D., Boston College; Professor, Computer Information Systems

**Joseph McCarthy**, B.S., S.U.N.Y. at Albany; M.B.A., University of Oregon; D.B.A., University of Colorado; Professor, Finance

**Keith Murray**, B.A., Columbia Union College; M.A., Pepperdine University; M.B.A., Boston University; PhD, Arizona State University; Professor, Marketing

**Dayle Nattress**, B.S., University of Utah; Ph.D., University of Utah; Executive in Residence, Economics, Finance

**Peter Nigro**, B.A., College of the Holy Cross; M.A., University of Southern California; Ph.D., Boston College; Sarkisian Chair and Professor, Finance

**Margaret Noble**, B.A., University of Wyoming; M.B.A., Western Illinois University; Ph.D., Indiana University; Associate Professor, Management

**Elaine-Marie Notarantonio**, B.S., Bryant University; M.B.A., Suffolk University; Ph.D., University of Rhode Island; Professor, Marketing

William T. O'Hara, B.A., Trinity College; J.D., L.L.M., Georgetown University Law Center; L.L.M., New York University School of Law; L.H.D., Mount Saint Mary College; Henry Loeb Jacobs Trustee Professorship

**Janet Prichard**, B.A., Providence College; M.S., Ph.D., University of Rhode Island; Assistant Professor, Computer Information Systems

**Charles Quigley**, B.S., University of Vermont; M.B.A., Ph.D., Pennsylvania State University; Professor, Marketing

**Andres Ramirez**, M.B.A., University of Texas Pan American; Ph.D., University of South Carolina, Assistant Professor, Finance

**Harold Records**, B.S., Cornell University; M.B.A., University of Rhode Island; Ph.D., Cornell University; Professor, Computer Information Systems

**Michael Roberto**, A.B., M.B.A., D.B.A., Harvard University; Associate Professor, Trustee Professor of Management

**Christopher J. Roethlein**, B.S., Western New England College; M.B.A., Rensselaer Polytechnic Institute; Ph.D., University of Rhode Island; Assistant Professor, Management

**Saeed Roohani**, B.A., Institute of Advanced Accounting; M.B.A., Sul Ross State University; M.S., Louisiana State University; D.B.A., Mississippi State University; Associate Professor, Accounting

**Hakan Saraoglu**, B.Sc., M.B.A., Bosporus University; Ph.D., Michigan State University; Associate Professor, Finance

**James Segovis**, B.A., State University of New York at Cortland; M.B.A., Southern Methodist University; Ph.D., University of Texas at Dallas; Executive in Residence, Management

**Kathleen Simons**, B.S., Edinboro State College; M.S., Eastern Connecticut State University; M.S.T., Bryant University; D.B.A., Boston University; C.P.A.; Professor, Accounting

**Charlene Sinkin**, B.S., M.S., Ph.D., Oklahoma State University, Assistant Professor, Accounting

**Kenneth J. Sousa**, B.S., Roger Williams College; M.B.A., Bryant University; Ph.D., University of Rhode Island; Associate Professor, Computer Information Sciences

**Lynda St. Clair**, B.S., Louisiana Tech University; M.P.A., The University of Texas; Ph.D., The University of Michigan; Associate Professor, Management

**Jack Trifts**, B.B.A., University of New Brunswick; M.B.A., Dalhousie University; Ph.D., University of Florida

**John Visich**, B.A., Widener University; M.B.A., Goldey-Beacon College; Ph.D., University of Houston; Assistant Professor, Management

**Angela Wicks**, B.B.A, M.B.A., Ph.D., University of Houston; Associate Professor, Management

**Shirley Wilson**, B.S., Syracuse University; M.A., University of Akron; Ph.D., Case Western Reserve University; Assistant Professor, Management

**Lawrence H. Witner**, B.A., Kenyon College; J.D., University of Akron School of Law; L.L.M., George Washington University; C.P.A.; Associate Professor, Taxation

Wallace A. Wood, B.S., Bridgewater State College; M.A., Bowdoin College; M.A.T., Brown University; Ph.D., Boston College; Professor, Computer Information Systems

**Elizabeth Yobaccio**, B.S., Bentley College; M.B.A., D.B.A. Boston University; Professor, Finance

**Sukki Yoon**, B.A., Konkuk University; M,A., Michigan State University; Ph.D., University of Illinois at Urbana-Champaign, Assistant Professor, Marketing

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### PROFESSORS EMERITI

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# Bryant University Graduate School of Business Academic Calendar 2007-2008

## FALL SEMESTER – 2007

MBA and MPAc Boot Camp

Classes begin

Add/Drop Period Ends

Columbus Day – no classes

Thanksgiving Recess

September 7, 8, 9

September 10

September 18

October 8

November 20 – 22

MBA/MST Classes end December 6

MPAc Classes end December

MBA/MST Final Exams December 10 – 13

MPAc Final Exams December

# SPRING SEMESTER — 2008

MBA and MPAc Boot Camp January 25, 26, 27 January 28 Classes begin February 5 Add/Drop Period Ends President's Day – no classes February 18 Spring Break March 10 -14 MBA/MST Final Exams April 9 – May 5 MPAc Final Exams May 5 - 13 May 15 Commencement

# SUMMER SEMESTER — 2008

MBA/MST classes begin May 19 Memorial Day – no classes May 26

Final Exams July 29 – August 4

MPAc Session I

MPAc Boot Camp May 21, 22
Classes begin May 23
Memorial Day – no classes May 26
Final Exams June 27

MPAc Session II

Classes begin July 7

No Classes August 4 and 6 Final Exams August 13