

An Integrated Accounting and Finance MBA Core Course: A Business Valuation Experience

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Executive Summary

The business valuation process is located at the intersection of finance and accounting, and provides instructors with the opportunity to combine elements of both into one course. This paper describes a six-hour “block” business valuation MBA core accounting and finance class, comprised of one three-credit-hour accounting class and one three-credit-hour finance class, co-taught by members of the accounting and finance faculty. The course is taught at a regional university without the resources of larger universities; by offering such an example we hope that other universities (of all sizes) might consider this format for teaching MBA students, whether in the MBA core or as a finance/accounting elective.

Keywords: MBA, Accounting, Finance, core course, elective

Introduction

For the past fourteen years accounting and finance faculty at our regional state university have co-taught a six-hour “block” MBA core accounting and finance class, comprised of one three-credit-hour accounting class and one three-credit-hour finance class. Students receive one joint grade for the “block” of two classes. All six MBA core courses were originally organized into similar “blocks” of two classes: Economics and Management Information Systems, Accounting and Finance, and finally Management and Marketing. However, the only block to survive the years has been the accounting and finance block.

In this manuscript we briefly describe the history of the course in which students are taught one method for determining the value of a publicly-traded company, we describe the evolution and the current version of the course, and we explain why we think the course is a potentially valuable addition to a university’s MBA core, or as an elective course. Because we teach at a relatively small AACSB-accredited university, with roughly twelve thousand students in the university, one thousand five-hundred students in the college of business, and about one hundred students in the MBA program, this manuscript provides evidence that the course we describe can be implemented at a wide range of universities with different levels of resources.

Literature Survey

The idea of integrating disciplines in business schools has been around for quite some time. Watkins (1996) describes a ‘perfect’ program that integrates the business functions to replicate the real business world. Emery (1997) explains that MBA programs have started to integrate the

teaching of business disciplines to prepare students for the multi-disciplinary jobs offered by companies. DeConinck and Steiner (1999) argue that business schools should create courses and teaching methodologies that integrate the different disciplines, to address the internal demands of businesses today. Pharr (2000) suggests that business schools should want to develop an integrated curriculum and common body of knowledge. Despite these calls for greater integration, Navarro (2008) uses a web-based survey of the MBA core-curricula of the top-ranked business schools to show the persistence of traditional ‘functional silos’, and calls for the design of innovative integrated models, incorporating a multidisciplinary integration of business disciplines.

However, there are very real issues associated with eliminating “functional silos” in higher education. Curriculum and courses must be developed and implemented. For instance, what courses and/or topics are best and most effectively combined? DeConinck and Steiner (1999) provide suggestions for developing an integrated Finance and Marketing MBA course. Steiner and Wells (2000) describe an integrated curriculum, adopted by the University of Dayton, for a part-time MBA program that included four courses combining two disciplines: economics and decision sciences, accounting and operations management, management information systems and management, and finance and marketing.¹ Emery (1997) describes a way to teach accounting, production and finance concepts in an integrated context. Silver and Grant (2005), citing the suggestion of an AACSB task force to reduce boundaries between educational disciplines, propose a case study for small schools with limited faculty to integrate accounting topics into an MBA marketing core course. Alvis, Helms, and Willis (2005) describe the experiences of an accounting and a management instructor team-teaching an MBA course. Additionally, they state the need of more studies that examine team teaching and course combinations.² From these examples it is clear that there is currently no generally-accepted model of “best practices” with regard to MBA program course and topic combinations.

Additional difficulties exist for institutions that want to develop an integrated curriculum. Pharr (2000) points out several possible issues including institutional resources, infrastructure, and the attitudes of faculty who might be unwilling to expend the effort necessary to teach integrated courses. Aurand, DeMoranville, and Gordon (2001) explain that cross-functional integration of business programs is a difficult endeavor for business schools. They examine the critical issues that should be considered when developing an integrated business curriculum, including leadership, strategic, administrative, faculty, and student issues. Alvis, Helms, and Willis (2005) and DeConinck and Steiner (1999) describe the experiences and challenges of team teaching; greater interpersonal skills may be necessary for instructors who are more typically individually responsible for delivering course content.

Specifically within the area of finance and accounting, Verreault (2007) describes the design and delivery of a required MBA accounting course dealing with corporate valuation that could be taught by Accounting or Finance professors. Verreault notes a lack of integration of accounting and finance courses, centered on valuation, as part of the MBA core curriculum.³ Rather than integrating accounting topics into a finance course or finance topics into an accounting course, the current manuscript describes a course that is equal parts finance and accounting.

¹ According to the University of Dayton’s website, its regular MBA program includes eight separate core courses, covering eight business disciplines.

² The current MBA program at the University of Chattanooga includes separate courses in Accounting and Management.

³ The University of Tampa’s website shows a graduate elective accounting course with the same characteristics described by Verreault.

Background and Course History

Roughly fifteen years ago, in an effort to break down some of the academic “silos” and demonstrate to students the interdependent nature of business topics, the college of business decided to reorganize the MBA program core business classes into three “blocks” of two classes: Economics and Management Information Systems, Accounting and Finance, and Management and Marketing. Each block class was a six-hour course taught by two university faculty. Effectively, students registered for one six-credit-hour class and received one grade; practically (and administratively), students were required to register for both three-credit-hour classes the same semester and the instructors coordinated to ensure that every student received the same grade in both classes. One benefit of this integrated class structure was that the teaching load was roughly equivalent to the university’s normal teaching load. However, instructors who taught in the MBA block were given one section course release after teaching two sections of an MBA block course because teaching the course required more faculty time than traditional courses.

The accounting and finance block is now the only course of its kind at our university. The other block classes that were created at the same time continue to be taught as the core courses of the MBA program, and administratively students are expected to take both courses of the “blocks” during a particular semester, but they have ceased to continue being coordinated, co-taught courses, for reasons related to both the individuals involved and the course topics being taught. Historically the Economics and Management Information Systems courses have been offered during the fall semester, the Accounting and Finance courses offered in the spring semester, and Management and Marketing courses during the summer session. Students are expected to take the courses in this order, particularly because the regression analysis skills that students develop during the economics course are very useful during the accounting and finance block.

The course has survived for more than a decade at least in part because the topics of accounting and finance are so complementary. The accounting and finance block represented an attempt to recognize the integrated nature of the controllership and treasury roles in practice in organizations today. Although these functions, and certainly the two perspectives, are distinct in many organizations, the issues of concern for treasurer and controller are similar and converge in many areas. An obvious domain in which the two functions of accounting and finance come together is the area of organization value. Accountants and financial analysts generally agree that the ultimate measure of financial value should be the discounted value of the cash-flow streams experienced by the organization. Although different in orientation, there are many examples of value estimation that blend both accounting and finance.

The main focus of the course is value creation and measurement. This implies a common theme for diverse topics related to valuation including: financial tools and models; performance evaluation metrics and processes; financial statement analysis; valuation processes and principles; pro forma modeling; analysis of operations, industry, and environment; economic considerations such as inflation; capital structure; discount rate estimation; forecasting methods; and other special analysis techniques. All of these topics are addressed during the semester in the accounting and finance block.

Perhaps the course has also survived because there has been helpful stability provided primarily by the continuity in the current finance instructor. Only two finance instructors have taught the class during its existence: the first taught for just two years before being replaced by the instructor who has now spent more than a decade teaching the course, longer than any other instructor who has been involved in the accounting and finance block. The finance instructor is arguably the more important of the two instructors because the final deliverable of the course project, a firm valuation, is more clearly a finance topic than an accounting topic; therefore, continuity of finance instruction may be particularly helpful to the course’s continuing success.

However, despite the final deliverable being a finance topic, the individual who was most influential developing the course at our university was an accounting faculty member. There have been four different accounting instructors during the history of the course; the current instructor has now taught the accounting portion of the block longer than any other accounting instructor, for nine years. Having two instructors who have co-taught the class together for so long does help the semester flow more smoothly for the students and for the instructors, as the instructors know what administrative tasks each other will be performing during the course of the semester.

The Block Course: Description and Evolution

Course Description The core component of the course has remained the same throughout its history: students, typically in groups of four, are expected during the course of the semester to determine the intrinsic value of the publicly traded corporation of their choice. The final student group deliverables include a large write-up (typically delivered in a three-ring binder) and a large presentation (typically about an hour long) describing their analysis and results. The syllabus for the course can be found in Appendix A.

Additionally, during the semester students complete three exams and give three additional presentations of material that should ultimately be part of their final project and presentation. One way the course has evolved is by incorporating these additional presentations. Originally the expectation was simply for student groups to prepare one summary presentation and one summary write-up. However, the instructors found that too many student groups waited too long to begin the hard work of the valuation project. By requiring students to prepare three additional presentations before the final presentation, this forces student groups to begin the work on these significant portions of the project on a timeline that makes the work of the project more manageable. Therefore, in addition to the final presentation, student groups are now required to prepare a revenue forecast presentation, a financial statement forecast presentation, and a cost of capital presentation.

The course has a relatively straightforward structure, which mirrors the tasks we want students to accomplish during the semester. Beginning with literally the very first class period, students are directed to familiarize themselves with a company of their choice and with the sector/industry where the company operates. Student groups are typically formed during the first class period and company choices are expected to be made within the first week or two.

Once these introductory activities have been completed, the remainder of the semester is devoted to helping students learn the process of valuing a company. The semester has four distinct sections, each of which is followed by a deliverable in the form of an exam and/or a group presentation: (i) revenue forecast, (ii) financial statement forecast (including estimation of free cash flows), (iii) financial statement analysis (of the forecasted financial statements), and (iv) cost of capital calculation.

Revenue Forecast The finance instructor is responsible for teaching students how to prepare a 15-year revenue forecast, using at least 10 (and even better 15) years of historical data. The instructor begins with a review of basic finance models and tools, such as net present value, capital asset pricing model, Fisher effect, and the Gordon model. Once the brief review is complete, students are taught how to first prepare a 15-year *industry* forecast for their company's industry. Student groups do this in two ways. First, they use regression analysis to forecast industry sales by using an industry-relevant economic indicator as an independent variable; student groups choose several to investigate and use the best to forecast industry revenue. Additionally, they utilize the program Crystal Ball (by Oracle) to forecast industry sales using time series analysis. Second, groups analyze and forecast their company's market share, and then utilize this market share forecast and both of their forecasts of industry sales and market share to

calculate two revenue forecasts for their firm, and describe which forecast they think is best to use in their project. Theoretically, students employ these regression and time series models to forecast revenue until a company reaches a steady-state stage (which would be expected to occur after 15 years). As a deliverable, the first presentation requires student groups to summarize their efforts and explain their revenue forecast.

Financial Statements The accounting instructor is responsible for teaching the next two sections of course content. The revenue forecast is used as the basis for a forecast of financial statements: the income statement, balance sheet, statement of cash flows, and calculation of free cash flows. This section of the course is devoted to helping students (a) better understand cost flows and how to prepare the income statement and balance sheet, (b) prepare statement of cash flows, and (c) calculate free cash flows. It is important for students to understand the interrelated nature of the information found on the financial statements, because they will need to forecast these interrelationships for fifteen years. The first exam covers both the revenue forecast and financial statement forecast portions of the course material.

Financial Statement Forecast and Analysis This portion of the class helps familiarize students with ratio analysis: how ratios can be used to forecast financial statement line items, and how such analysis can help students assess the reasonableness of financial statement forecasts. Another class period is spent familiarizing students with how to use Microsoft Excel to prepare the forecasts. Additional class time is spent preparing students to complete their valuation projects. The second exam covers this material, and the second group presentation requires student groups to summarize their financial statement forecasts and to conduct ratio analysis associated with the historic and forecasted material. Additionally, we require student groups to complete (by the date of the second exam) the workbook *Understanding Corporate Annual Reports: A Financial Analysis Project* by William Pasewark (2009) because the workbook guides students through a one-year analysis of their company and provides a good starting point for student valuation efforts.

Cost of Capital Calculation The finance instructor returns for the final section of the course. The capital structure of the firm is analyzed, and a weighted cost of capital is estimated using the cost of debt and equity and both the historic approach (Gordon Model) and the market approach (Capital Asset Pricing Model, or CAPM). Students must determine which cost of capital calculation is most appropriate for their company. Finally, the free cash flow forecast is used, along with the cost of capital, to estimate the fair value of the company. The third exam and the third group presentation cover this content.

Course Evolution The course has clearly evolved during its lifetime. In the beginning, students had flexibility regarding when to complete the different components of the valuation project, and only a final presentation and a final write-up was required at the end of the semester. Over the years, specific written guidelines for each component of the research project, as well as three additional presentations, were incorporated into the course to achieve a more structured project. For example, the company selection guidelines (see Appendix B) help students identify a company with the essential attributes to complete a well-rounded valuation analysis. The addition of the three interim oral presentations (revenue forecast, pro forma financial statements, and cost of capital calculation) motivate students to work on the project throughout the semester, rather than at the end of it, and gives instructors an opportunity to evaluate their work and provide feedback to students so they can improve their analysis and the final written report.

Suggestions for Implementation

The course does require more faculty time than most courses. For example, both faculty members attend roughly two-thirds of the class sessions (because both instructors proctor exams

and attend presentations), so teaching the course requires more than three semester-hours per week (on average) of faculty time for a three semester-hour class. Grading the final projects takes considerable time at the end of the semester. Both instructors interact with one another throughout the semester. Thus, it is appropriate to grant course release for instructors who teach the class; when these courses were originally implemented at our university instructors were offered one course release for every two sections of the block classes taught.

It is very helpful to have instructors teaching the course who can work together well. The finance instructor might be more important because the final deliverable—the value of a company—is a finance deliverable. Having one finance professor teach the finance portion of the class for almost fifteen years has certainly helped ensure the survival of the “block” aspect of the class, particularly considering that the other block classes implemented at the same time no longer exist as co-taught “block” classes.

Only one finance textbook has been used during the history of the course. The textbook, *Corporate Finance: A Valuation Approach*, by Benninga and Sarig (1997), utilizes a theoretically correct but pedagogically unique method (among textbooks) for valuing a company; the course is structured around this particular methodology. Most valuation textbooks follow a practical approach, describing a set of methods, either accounting practices or financial tools, used to find the fair value of a company. Benninga and Sarig’s textbook, on the other hand, blends the valuation topics used in the two disciplines of accounting and finance, and links the theoretical models to the current practices employed in firm valuation. Students prepare fifteen year forecasts of the income statement and balance sheet to enable them to calculate free cash flows for these fifteen years. The year fifteen calculation of free cash flows, in combination with the firm’s weighted average cost of capital, are used to determine the intrinsic value of the firm.

The accounting textbook, *Corporate Valuation: A Guide for Managers and Investors*, by Daves, Ehrhardt and Shrieves (2004) was chosen a few years ago because it provides student groups with a valuable resource they can use to complete the valuation project. However, the accounting instructor does not heavily rely on the text when teaching the class.

The third and final text for the class is *Understanding Corporate Annual Reports: A Financial Analysis Project* by Pasewark (2009). Student groups are expected to complete the workbook and submit it on the day of the second exam. The workbook is an excellent mechanism to expose student groups to the financial statements of their chosen publicly traded company.

Core Course or Elective Course?

The “block” class described herein was implemented at this university as part of the core requirements of the MBA program. No other AACSB-accredited university with an MBA program uses a similarly structured course as part of its core curriculum (see Appendix D). Herein we suggest that universities might consider such a course for their MBA programs.

Alternatively, many AACSB-accredited universities offer a valuation course as an elective course for its MBA students, typically a 1.5, 3 or 4 credit-hour course taught by a member of the finance or accounting faculty. While we have not exhaustively examined all course offerings of all AACSB-accredited MBA programs, few (if any) universities currently offer a 6-credit-hour course as described herein. For universities that already offer a business valuation course, the current manuscript describes a course that could be offered instead. Team-taught, with content from both finance and accounting, in a course format with twice as many credit hours as the typical course, we would suggest that the currently-described course offers students a rich, unique learning environment that helps students better appreciate the intersection of finance and accounting.

Evidence of Course Success

Based on anecdotal evidence, we can say that this course has been successful. While conducting an AACSB accreditation visit, a group of business deans talked about the uniqueness and relevancy of this team-taught class. Typical student comments, coming from student evaluations of the class, range from the thought that this is most challenging MBA class they have ever taken to statements that it is the most practical course they have ever taken. Some of the students who have taken this class have found jobs at boutique investment banks, and are in charge of the valuation analysis for those firms. The fact that the format and the characteristics of this class have endured for more than ten years help attest to its success.

A formal assessment of the students' presentation skills as part of AACSB assessment efforts, based on the overall final presentation, reveals that, typically, between 60 to 80 percent of the students typically meet the course expectations, and between 20 to 40 percent of the students exceed the course expectations. The categories included in the assessment are: length, organization and structure, speaking style and grammar, visual aids/handouts, audience focus and contact, information gather and analysis, inferences, judgment and critical thinking, and conclusions [see Appendix C for the assessment form].

More recently (at the end of the Spring 2012 and 2013 semesters) the instructors obtained student feedback on the course. Student responses to survey questions are presented below in Table 1. The survey instrument was given to students on the last day of class, and results were anonymous. In general the responses were quite positive, with the exception of question #7 where students think that course is quite difficult. This result is consistent with the course having the reputation as being the most difficult class in the MBA curriculum, which occurs (at least in part) because it is the only block course (where two classes are taken together for one joint grade) offered in the MBA program. Therefore, the work load is immediately at least twice that of any other course taken by students.

Table 1: Student Feedback

Panel A—Spring 2012						
Student Survey Statement	<i>... .. Percent of Students Answering</i>					N
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	
1. The course helped me to learn more about the process of determining the market value of a company.	72.73%	27.27%	0.00%	0.00%	0.00%	22
2. I learned more about forecasting a company's revenue in the context of a valuation effort.	68.18%	31.82%	0.00%	0.00%	0.00%	22
3. I learned more about forecasting a company's financial statements in the context of a valuation effort.	63.64%	31.82%	4.55%	0.00%	0.00%	22
4. I learned more about calculating a company's cost of capital in the context of a valuation effort.	68.18%	31.82%	0.00%	0.00%	0.00%	22
5. I learned more than I expected in this class about the process of determining the market value of a company.	68.18%	22.73%	9.09%	0.00%	0.00%	22
6. I would recommend that students interested in business valuation take this class.	63.64%	31.82%	4.55%	0.00%	0.00%	22
7. The level of difficulty of the course was appropriate for the subjects/topics covered in the class.	31.82%	54.55%	9.09%	4.55%	0.00%	22

Table 1: Student Feedback

Student Survey Statement		<i>Percent of Students Answering</i>					N
		Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	
1.	The course helped me to learn more about the process of determining the market value of a company.	48.00%	52.00%	0.00%	0.00%	0.00%	25
2.	I learned more about forecasting a company's revenue in the context of a valuation effort.	28.00%	64.00%	8.00%	0.00%	0.00%	25
3.	I learned more about forecasting a company's financial statements in the context of a valuation effort.	40.00%	48.00%	12.00%	0.00%	0.00%	25
4.	I learned more about calculating a company's cost of capital in the context of a valuation effort.	48.00%	44.00%	8.00%	0.00%	0.00%	25
5.	I learned more than I expected in this class about the process of determining the market value of a company.	44.00%	44.00%	12.00%	0.00%	0.00%	25
6.	I would recommend that students interested in business valuation take this class.	64.00%	20.00%	8.00%	8.00%	0.00%	25
7.	The level of difficulty of the course was appropriate for the subjects/topics covered in the class.	24.00%	48.00%	24.00%	0.00%	4.00%	25

Students also provided comments.

What do you think the course helped you learn?

- I believe this course is the heart of the MBA program. I learned a lot from this course.
- I believe this course helped me understand the complex tasks that involve the valuation of a company. Additionally, this was one of the courses that will be useful in my career as I feel like the information provided by both teachers will be of essential nature to my career. Thank you!
- I actually learned a lot more than I expected to in this class. I learned a lot about WACC, Free Cash Flows, and how they can be used to determine a firm's value.
- This class did teach me a lot of valuable information about business valuation. Although, coming from a PR/marketing background, the finance requirements of this course proved to be quite challenging. I don't feel my background prepared me for the level of difficulty of this course. I did learn a lot though and do appreciate that.
- I learned much more than expected about accounting and company valuation. That being said, I wouldn't recommend taking this [class] while working full time due to the workload.
- The course helped me to learn the process to value a company from looking at historical data and projecting the future.
- I learned that there is much that I do not know about accounting and finance. The class was very humbling and I was very happy to be in a group with really wonderful smart people. I really learned a ton from my peers also. I learned the concept of the class, but some of the details are still blurry. Overall, it was a challenging good learning experience. Thank you!

- I learned more from the social aspect than anything else. I learned a lot about patience and dealing with others in a stressful/competitive setting. I think I gained the most from being immersed into that type of an environment.
- Having not taken any finance classes and only 1 accounting class prior to this course , it was difficult but I learned a lot about each topic.
- It really helped me to learn so much about the company's forecasts and valuation.
- This is a very good class for MBA students. I think students can learn a lot from this class. Myself is an example. This class made me more competent on the Finance and Accounting area.
- I definitely think this class provides something that I can carry with me. Overall I enjoyed the course. Thank you!
- Very valuable and practical information that can be applied in future job. This class has been very good.
- This course was very beneficial to me in learning how to better value a company based on past performance & expected future performance. Professors were very knowledgeable on subjects and always will to help.
- This course helped me better understand how the proforma statements are connected & how they are used to value a company & its stock price.
- Was able to understand fully the theories applying them to the project. Thanks professors!!
- This course helped me learn how to appropriately evaluate forecasts used to value a company.

Conclusion

The business valuation process is located at the intersection of finance and accounting, and provides instructors with the opportunity to combine elements of both finance and accounting into one course. With this manuscript the authors describe just such a course, a six-credit-hour block class which is administratively two three-credit-hour courses (one finance, one accounting) combined into one, joint course. The course is unique among all AACSB-accredited MBA program core courses. However, the course is relatively easy to implement as either a core or elective course (even at the regional university level) because faculty can teach the course as part of their normal course load.

In this manuscript we briefly describe the history of the course, we describe the evolution and the current version of the course, and we explain why we think the course is a potentially valuable addition to a university's MBA core. The course as described might warrant consideration if a university is seeking to change its MBA core; alternatively, the course could be offered as a rich elective course in an MBA programs, most likely to finance majors. We hope that all readers who teach topics which can be found at the intersection of finance and accounting might find something helpful to their teaching efforts herein.

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Appendix A

COURSE SYLLABUS - Integrated MBA Block II CONTROLLERSHIP AND THE TREASURY FUNCTION 6 Semester Hours, Spring 2011

I. **Instructors:**

Accounting
Finance

II. **Description of the course:**

The course examines converging advanced accounting and finance topics and the comparison and contrast of controller and treasurer perspectives. Emphasis will be placed on cash flow-based financial analysis for purposes of organization valuation as well as performance measurement to assess and increase organization value.

III. **Required Text and Supplementary Materials:**

- *Corporate Finance: A Valuation Approach*, Benninga and Sarig.
- *Corporate Valuation: A Guide to Managers and Investors*, Daves, Ehrhardt, Shrieves
- *Understanding Corporate Annual Reports: A Financial Analysis Project*, 7th Ed., William Pasewark (to be completed before Test 2).
- Reading the *Wall Street Journal* is recommended.

- A good financial calculator is recommended (HP 10BII is a good choice, but others are also acceptable).
- Articles, lecture notes, homework exercises, discussion questions, and other supplementary materials can be found on **Blackboard**.

AACSB INTERNATIONAL PERSPECTIVES: The business programs in [this college] are accredited by AACSB International. AACSB International was founded in 1916 and sets standards for undergraduate and graduate education for business administration and accounting. Institutions that earn accreditation confirm their commitment to quality continuous improvement through a rigorous and comprehensive peer review. AACSB International requires business programs to provide perspectives in ethical and global issues. In addition, the influence of political, social, legal and regulatory, environmental and technological issues are to be considered. Finally the impact of demographic diversity on organizations is to be examined.

Course Requirements:

1. The integrating project consists of a group project that results in a written paper and oral presentations. The students will form groups, pick a company, and perform a thorough financial analysis of the company and its industry. Analysis specifics will be explained as the class progresses. A modest amount of class time will be allocated for group interaction and consultation with the instructors.
2. Readings and/or written analysis exercises will be assigned for each class. Students are expected to complete the reading and analysis assignments before coming to class. These will be collected and in some cases graded.
3. Grades are based on class discussion, quizzes, homework, exams, and integrating project content, writing, and oral presentations. The proportions of the final grade will be determined as follows:

	<u>Points</u>	<u>Percent</u>		<u>Points</u>	<u>Percent</u>
EXAMS:			INTEGRATED PROJECT:		
First	200	20%	Written Report	200	20%
Second	200	20%	Oral presentations	80	8%
Final	250	25%	Peer review and		
Participation	<u>50</u>	<u>5%</u>	presentation attendance	<u>20</u>	<u>2%</u>
	700	70%		300	30%
TOTAL CLASS POINTS	1,000				

4. The grade distribution for the course is:

90 - 100%	=	A
80 - 89%	=	B
70 - 79%	=	C
60 - 69%	=	D
00 - 59%	=	F
5. All students are required to read, understand, and adhere to the guidelines described in the University Policy on academic honesty. This policy can be found in the Planner Handbook (pp. 142-145).
6. Attendance is strongly encouraged. Excused absences will be determined and evaluated by your instructors on an individual basis. No makeup exams will be given unless the absence is due to a valid medical emergency or university sponsored activity.
7. **Prerequisites:** Prerequisite MBA core or permission of graduate advisor. ACCT 5105 and FIN 5805 must be taken concurrently.

CONTROLLERSHIP AND THE TREASURY FUNCTION CLASS SCHEDULE SPRING 2011 INTEGRATED MBA BLOCK II				
Textbooks → CF: Corporate Finance → CV: Corporate Valuation (Numbers after the “-” reference chapters in these textbooks) → UCAR: Understanding Corporate Annual Reports				
WEEK	DATE	MO	COVERAGE	INSTRUCTOR
1	11	JAN	COURSE INTRODUCTION	BOTH
	13		CF-1	FINANCE
2	18		CF-1	FINANCE
	20		CF-5	FINANCE
3	25		CF-5	FINANCE
	27		CV-3	ACCOUNTING
4	1	FEB	CV-3, CF-2	ACCOUNTING
	3		SALES GROWTH PRESENTATION	BOTH
5	8		CF-2	ACCOUNTING
	10		CF-2	ACCOUNTING
6	15		TEST 1: CF-1, 2 & 5, CV-3	BOTH
	17		CV-10	ACCOUNTING
7	22		CV-10, CF-6	ACCOUNTING
	24		CF-6	ACCOUNTING
8	1	MAR	CF-6 & 4	ACCOUNTING
	3		CF-4	ACCOUNTING
9	8		TEST 2: CV-10, CF-4 & 6 // UCAR DUE	BOTH
	10		CF-8	FINANCE
10	15		CF-8	FINANCE
	17		PROFORMA STATEMENTS PRESENTATION	BOTH
	21-25		SPRING BREAK	
11	29		CF-9	FINANCE
	31		CF-9, CV-11	FINANCE
12	5	APR	CF-10	FINANCE
	7		FINAL EXAM: CF-8, 9 & 10, CV-11	BOTH
13	12		GROUP WORK	
	14		COST-OF-CAPITAL PRESENTATION	BOTH
14	19		FINAL GROUP PRESENTATION	BOTH
	21		FINAL GROUP PRESENTATION	BOTH
15	26		FINAL GROUP PRESENTATION	BOTH
	28		FINAL GROUP PRESENTATION	BOTH
16	2	MAY	WRITTEN PAPER DUE (9:00AM)	

APPENDIX B: Guidelines for Company Selection

1. Choose a company that has 10-15 years of financial data.
2. Avoid companies that have a merger or acquisition where there is not one of the two companies clearly identifiable after the merger.

3. Avoid companies that are in reality closely held public companies.
4. Choose companies that have been public for the entire 10 to 15 years.
5. Choose companies listed on the NY Stock Exchange or NASDAQ.
6. Choose companies that have data available on Research Insight and the SEC
7. Be able to identify you companies industry and at least **three** competitors.
8. Consider selecting companies from the fortune 500.

All groups must schedule an appointment with the instructors during which the group will show them that the selected company meets the eight criteria listed above.

APPENDIX C: Final Presentation Assessment Form

Group # _____

Company _____

Scaled (1-5):

Appearance	1 2 3 4 5
Length	1 2 3 4 5
Organization and Structure	1 2 3 4 5
Speaking Style and Grammar	1 2 3 4 5
Visual Aids/Handouts	1 2 3 4 5
Audience Focus and Contact	1 2 3 4 5
Information Gather and Analysis	1 2 3 4 5
Inferences, Judgment, and Critical Thinking	1 2 3 4 5
Conclusions	1 2 3 4 5

Comments:

APPENDIX D: AACSB Accredited MBA Programs

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Abilene Christian University (UNITED STATES - TX) College of Business Administration				No MBA offered
Adelphi University (UNITED STATES - NY) Robert B. Willumstad School of Business	3 Hours Accounting for Managerial Analysis	3 Hours Building Shareholder Value	No	
Alfred University (UNITED STATES - NY) College of Business	3 Hours Accounting Information Systems	3 Hours Corporate Finance	No	
American University (UNITED STATES - DC) Kogod School of Business	3 Hours Financial Accounting	3 Hours Financial Management	No	
Appalachian State University (UNITED STATES - NC) Walker College of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Arizona State University (UNITED STATES - AZ) W. P. Carey School of Business	6 Hours Financial Accounting, Managerial Accounting	3 Hours Managerial Finance	No	
Arkansas State University (UNITED STATES - AR) College of Business	3 Hours Accounting for Planning and Control	3 Hours Corporate Financial Management	No	
Arkansas Tech University (UNITED STATES - AR) College of Business	3 Hours Principles of Business Accounting	3 Hours Financial Decision Making	No	
Auburn University (UNITED STATES - AL) Raymond J. Harbert College of Business	3 Hours Cost Analysis and Systems	3 Hours Financial Analysis	No	
Auburn University Montgomery (UNITED STATES - AL) School of Business	3 Hours Managerial Applications of Accounting Information	3 Hours Financial Valuation: Models and Applications	No	
Babson College (UNITED STATES - MA)	6 Hours Financial Accounting Theory, Managerial Aspects of Accounting	3 Hours Managerial Finance	No	
Ball State University (UNITED STATES - IN) The Miller College of Business	3 Hours Accounting and Decision Making	3 Hours Managerial Finance	No	
Barry University (UNITED STATES - FL) D. Inez Andreas School of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Baruch College-The City University of New York (UNITED STATES - NY) The Zicklin School of Business	3 Hours (6 Hours) Financial Accounting (Fundamentals of Managerial Accounting)	3 Hours Financial Decision Making	No	
Baylor University (UNITED STATES - TX) Hankamer School of Business	6 Hours Accounting Planning, Accounting Implementation	6 Hours Corporate Finance Planning, Corporate Finance Implementation	No	
Bellarmine University (UNITED STATES - KY) W. Fielding Rubel School of Business	3 Hours Accounting Analysis Techniques	3 Hours Financial Management for Strategy	No	
Belmont University (UNITED STATES - TN) College of Business Administration	2 Hours Corporate Financial and Managerial Accounting	2 Hours Financial Management	No	
Bentley University (UNITED STATES - MA)		2 (?) Hours Value	No	MBA with unique structure
Berry College (UNITED STATES - GA) Campbell School of Business	3 Hours Accounting for Decision Making	3 Hours Corporate Finance	No	
Binghamton University, State University of New York (UNITED STATES - NY) School of Management	4 Hours Accounting for Managers	4 Hours Finance for Managers	No	
Bloomsburg University of Pennsylvania (UNITED STATES - PA) College of Business	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
Boise State University (UNITED STATES - ID) College of Business and Economics	4 Hours Financial Reporting and Analysis, Managerial Accounting for Planning and Control	2 Hours Corporate Financial Management	No	
Boston College (UNITED STATES - MA) Wallace E. Carroll School of Management	3 Hours Accounting	3 Hours Financial Management	No	
Boston University (UNITED STATES - MA) School of Management	3 Hours Financial Reporting and Control		No	
Bowling Green State University (UNITED STATES - OH) College of Business Administration		3 Hours Financial Management	No	
Bradley University (UNITED STATES - IL) Foster College of Business Administration	3 Hours Controllership	3 Hours Financial Management	No	

An Integrated Accounting and Finance MBA Core Course

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Brandeis University (UNITED STATES - MA) International Business School	4 Hours Accounting and Financial Analysis, Advanced Financial Accounting	8 Hours Investments, International Corporate Finance	No	
Brigham Young University (UNITED STATES - UT) Marriott School of Management	3 Hours Managerial Accounting, Corporate Financial Accounting	3 Hours Business Finance	No	
Bryant University (UNITED STATES - RI) School of Business	3 Hours Reporting and Controlling Resources	3 Hours Managing Financial Resources	No	
Butler University (UNITED STATES - IN) College of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Management	No	
California Polytechnic State University, San Luis Obispo (UNITED STATES - CA) Orfalea College of Business	4 Hours Accounting for Managers	4 Hours Managerial Finance	No	
California State Polytechnic University, Pomona (UNITED STATES - CA) College of Business Administration	6 Hours Managerial Accounting for Decision-Making, Directed Study in Managerial Accounting	6 Hours Financial Decision Making, Directed Study in Financial Decision Making	No	
California State University, Bakersfield (UNITED STATES - CA) School of Business	8 Hours Financial Accounting for Leaders, Accounting for Decision Making and Control	4 Hours Seminar in Financial Management and Policy	No	
California State University, Chico (UNITED STATES - CA) College of Business	3 Hours Management Control Systems	3 Hours Seminar in Financial Management	No	
California State University, East Bay (UNITED STATES - CA) College of Business and Economics	6 Hours Financial Accounting, Managerial Accounting	3 Hours Corporate Financial Management	No	
California State University, Fresno (UNITED STATES - CA) The Craig School of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
California State University, Fullerton (UNITED STATES - CA) Steven G. Mihaylo College of Business and Economics	6 Hours Financial Accounting, Seminar in Managerial Accounting	3 Hours Managerial Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
California State University, Long Beach (UNITED STATES - CA) College of Business Administration	3 Hours Managerial and Financial Accounting	3 Hours Financial Management Concepts	No	
California State University, Los Angeles (UNITED STATES - CA) College of Business and Economics	8 Hours Financial Reporting, Control, Management and Market (I, II)		No	
California State University, Northridge (UNITED STATES - CA) College of Business and Economics		3 Hours Seminar in Financial Theory and Policy	No	
California State University, Sacramento (UNITED STATES - CA) College of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Management	No	
California State University, San Bernardino (UNITED STATES - CA) College of Business and Public Administration	3 Hours Financial Reporting and Disclosure, Accounting and Managerial Decision Making	3 Hours Finance Theories and Corporate Finance	No	
California State University, Stanislaus (UNITED STATES - CA) College of Business Administration	3 Hours Management Accounting	3 Hours Managerial Finance	No	
Canisius College (UNITED STATES - NY) Richard J. Wehle School of Business	6 Hours Financial Accounting, Managerial Accounting	3 Hours Corporate Finance	No	
Carnegie Mellon University (UNITED STATES - PA) Tepper School of Business	3 Hours Accounting I, Accounting II	1.5 Hours Finance	No	
Case Western Reserve University (UNITED STATES - OH) Weatherhead School of Management	3 Hours Financial Managerial Accounting	3 Hours Corporate Finance	No	
Central Michigan University (UNITED STATES - MI) College of Business Administration	3 Hours Managerial Accounting: A Management Perspective	3 Hours Financial Analysis and Risk Management	No	
Central Washington University (UNITED STATES - WA) College of Business				No MBA offered
Chapman University (UNITED STATES - CA) The George L. Argyros School of Business and Economics	3 Hours Accounting and Financial Analysis	3 Hours Financial Management	No	
Christopher Newport University (UNITED STATES - VA) Joseph W. Luter, III School of Business				No MBA offered

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
The Citadel (UNITED STATES - SC) The Citadel School of Business	3 Hours Accounting for Executives	3 Hours Financial Problems	No	
Claremont Graduate University (UNITED STATES - CA) The Peter F. Drucker and Masatoshi Ito Graduate School of Management	3 Hours Financial Accounting	3 Hours Corporate Finance	No	
Clarion University of Pennsylvania (UNITED STATES - PA) College of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Clark Atlanta University (UNITED STATES - GA) School of Business	6 Hours Financial Accounting, Introduction to Managerial Accounting	3 Hours Financial Management	No	
Clark University (UNITED STATES - MA) Graduate School of Management	3 Hours Foundations of Accounting	3 Hours Financial Management	No	
Clarkson University (UNITED STATES - NY) School of Business	3 Hours Management Accounting	3 Hours Financial Management	No	
Clayton State University (UNITED STATES - GA) School of Business	3 Hours Finance	3 Hours Accounting for Managerial Decision Making	No	
Clemson University (UNITED STATES - SC) College of Business and Behavioral Science	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Cleveland State University (UNITED STATES - OH) Ahuja College of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Coastal Carolina University (UNITED STATES - SC) E. Craig Wall Sr. College of Business Administration		2 Hours Financial Management	No	
College of Charleston (UNITED STATES - SC) School of Business				No curriculum information online
The College of New Jersey (UNITED STATES - NJ) School of Business	3 Hours Accounting for Managerial Decision-Making	3 Hours Financial Management I	No	
College of William and Mary (UNITED STATES - VA) Mason School of Business	5 Hours Financial Accounting (3), Accounting for Managerial Decision Making (2)	3 Hours Finance Management	No	
Colorado State University (UNITED STATES - CO) College of Business	3 Hours Accounting for Managers	3 Hours Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Colorado State University-Pueblo (UNITED STATES - CO) Malik and Seeme Hasan School of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Columbia University (UNITED STATES - NY) Columbia Business School	3 Hours Financial Accounting	3 Hours Finance	No	
Columbus State University (UNITED STATES - GA) D. Abbott Turner College of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Cornell University (UNITED STATES - NY) S. C. Johnson Graduate School of Management	3 Hours Financial Accounting	3 Hours Managerial Finance	No	
Creighton University (UNITED STATES - NE) College of Business Administration	3 Hours Financial Reporting for MBAs	3 Hours Managerial Finance	No	
Dalton State College (UNITED STATES - GA) School of Business				No MBA offered
Dartmouth College (UNITED STATES - NH) Tuck School of Business at Dartmouth	6 Hours Financial Measurement, Analysis, and Reporting I, II	3 Hours Corporate Finance	No	
Delaware State University (UNITED STATES - DE) College of Business		3 Hours Financial Management	No	
DePaul University (UNITED STATES - IL) Richard H. Driehaus College of Business at DePaul University	5 Hours Financial Accounting (3), Management Accounting and Control (2)	3 Hours Financial Management	No	
Drake University (UNITED STATES - IA) College of Business and Public Administration	3 Hours Evaluating Organizational Performance	3 Hours Enhancing Firm Value	No	
Drexel University (UNITED STATES - PA) Bennett S. LeBow College of Business	3 Hours Managerial Accounting	3 Hours Corporate Financial Management	No	
Drury University (UNITED STATES - MO) Breech School of Business Administration and Economics	3 Hours Measuring and Reporting Financial and Statistical Information	3 Hours Corporate Investment and Valuation	No	
Duke University (UNITED STATES - NC) The Fuqua School of Business	1.5 Hours Financial Accounting	1.5 Hours Global Financial Management	No	
Duquesne University (UNITED STATES - PA) A.J. Palumbo School of Business Administration	3 Hours Accounting for Managers	3 Hours Financial Management	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
East Carolina University (UNITED STATES - NC) College of Business	3 Hours Accounting for Decision Making	3 Hours Financial Management II	No	
East Tennessee State University (UNITED STATES - TN) College of Business and Technology	3 Hours Accounting Information for Decision Making	3 Hours Applied Corporate Finance	No	
Eastern Illinois University (UNITED STATES - IL) Lumpkin College of Business and Applied Sciences	3 Hours Accounting from a Management Perspective	3 Hours Financial Management	No	
Eastern Kentucky University (UNITED STATES - KY) College of Business and Technology	3 Hours Managerial Accounting	3 Hours Strategic Financial Management	No	
Eastern Michigan University (UNITED STATES - MI) College of Business	3 Hours Strategic Information and Control Systems	3 Hours Financial Administration Policies	No	
Eastern Washington University (UNITED STATES - WA) College of Business and Public Administration	4 Hours Decision Making and Accounting Information	4 Hours Corporate Finance	No	
Elizabeth City State University (UNITED STATES - NC) Walter R. Davis School of Business and Economics				No MBA offered
Elon University (UNITED STATES - NC) Martha and Spencer Love School of Business	3 Hours Accounting for Managerial Decision	3 Hours Financial Management	No	
Emory University (UNITED STATES - GA) Goizueta Business School	1 Hour Financial Reporting	2 Hours Finance	No	
Emporia State University (UNITED STATES - KS) School of Business	3 Hours Accounting Information for Management	3 Hours Advanced Financial Management	No	
Fairfield University (UNITED STATES - CT) Charles F. Dolan School of Business	3 Hours Introduction to Accounting	3 Hours Principles of Finance	No	
Fairleigh Dickinson University (UNITED STATES - NJ) Silberman College of Business	3 Hours Managerial Accounting Applications	3 Hours Corporate Finance	No	
Fayetteville State University (UNITED STATES - NC) School of Business and Economics	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Florida Atlantic University (UNITED STATES - FL) College of Business	3 Hours Analysis of Accounting Data	3 Hours Financial Management	No	
Florida Gulf Coast University (UNITED STATES - FL) Lutgert College of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Florida International University (UNITED STATES - FL) College of Business	6 Hours Accounting for Managers, Financial Reporting and Analysis	3 Hours Corporate Finance	No	
Florida Southern College (UNITED STATES - FL)	0 Hours	0 Hours	No	
Florida State University (UNITED STATES - FL) College of Business	3 Hours Financial Reporting and Managerial Control	3 Hours Problems in Financial Management	No	
Fordham University (UNITED STATES - NY) Gabelli School of Business	3 Hours Fundamentals of Accounting	3 Hours The Financial Environment	No	
Fort Lewis College (UNITED STATES - CO) School of Business Administration				No MBA offered
Francis Marion University (UNITED STATES - SC) School of Business	6 Hours Financial Accounting Concepts & Problems, Accounting for Managerial Control	3 Hours Financial Theory and Applications	No	
Frostburg State University (UNITED STATES - MD) College of Business	6 Hours Financial Accounting, Managerial Accounting	3 Hours Financial Management	No	
George Mason University (UNITED STATES - VA) School of Management	6 Hours Managing Costs, Financial Reporting and Decision Making	3 Hours Managerial Finance	No	
The George Washington University (UNITED STATES - DC) School of Business	3 Hours Financial Accounting	3 Hours Financial Markets, Financial Management	No	
Georgetown University (UNITED STATES - DC) The McDonough School of Business	6 Hours Accounting Fundamentals, Analysis and Reporting of Financial Information	3 Hours Financial Markets and Corporate Decision-Making	No	
Georgia College & State University (UNITED STATES - GA) J. Whitney Bunting College of Business	3 Hours Integrated Accounting for Decision Makers	3 Hours Financial Policy and Management	No	
Georgia Institute of Technology (UNITED STATES - GA) Ernest Scheller Jr. College of Business	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
Georgia Regents University (UNITED STATES - GA) James M. Hull College of Business	3 Hours Accounting for Managers	3 Hours Managerial Finance	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Georgia Southern University (UNITED STATES - GA) College of Business Administration	3 Hours Accounting for Executives	3 Hours Financial Problems	No	
Georgia Southwestern State University (UNITED STATES - GA) School of Business Administration	3 Hours Managerial Control	3 Hours Advanced Business Finance	No	
Georgia State University (UNITED STATES - GA) J. Mack Robinson College of Business	6 Hours Financial Accounting, Managerial Accounting	3 Hours Corporate Finance	No	
Gonzaga University (UNITED STATES - WA) School of Business Administration	4 Hours Corporate Financial Reporting, Managerial Accounting	2 Hours Finance Theory & Practice	No	
Grambling State University (UNITED STATES - LA) College of Business				No MBA offered
Grand Valley State University (UNITED STATES - MI) Seidman College of Business	3 Hours Contemporary Managerial Accounting	3 Hours Financial Policy for Managers	No	
Harvard University (UNITED STATES - MA) Harvard Business School	3 Hours Financial Reporting and Control	6 Hours Finance 1, Finance 2	No	
Henderson State University (UNITED STATES - AR) School of Business	3 Hours Accounting for Business and Financial Management	3 Hours Managerial Finance	No	
Hofstra University (UNITED STATES - NY) Frank G. Zarb School of Business	3 Hours Accounting and Financial Reporting	3 Hours Managerial Finance	No	
Howard University (UNITED STATES - DC) School of Business	3 Hours Financial Accounting	3 Hours Financial Management	No	
Idaho State University (UNITED STATES - ID) College of Business	3 Hours Managerial Control Systems	3 Hours Finance in an Integrated Environment	No	
Illinois Institute of Technology (UNITED STATES - IL) Stuart School of Business	3 Hours Financial and Managerial Accounting	3 Hours Financial Management in a Globalized World	No	
Illinois State University (UNITED STATES - IL) College of Business	3 Hours Management Accounting	3 Hours Financial Management	No	
Indiana State University (UNITED STATES - IN) Scott College of Business	3 Hours Management Accounting	3 Hours Strategic Financial Decisions	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Indiana University Kokomo (UNITED STATES - IN) School of Business	3 Hours Advanced Managerial Accounting	3 Hours Advanced Financial Management	No	
Indiana University Northwest (UNITED STATES - IN) School of Business and Economics	3 Hours Managing Accounting Information	3 Hours Financial Management Analysis	No	
Indiana University of Pennsylvania (UNITED STATES - PA) Eberly College of Business and Information Technology	3 Hours Management Accounting	3 Hours Financial Management	No	
Indiana University South Bend (UNITED STATES - IN) School of Business and Economics	3 Hours Management Accounting Concepts	3 Hours Strategic Financial Management	No	
Indiana University Southeast (UNITED STATES - IN) School of Business	3 Hours Strategic Cost Management	3 Hours Financial Management	No	
Indiana University, Bloomington/Indianapolis (UNITED STATES - IN) Kelley School of Business	1.5 Hours Financial Accounting	1.5 Hours Finance	No	
Indiana University-Purdue University Fort Wayne (UNITED STATES - IN) Richard T. Doermer School of Business and Management Sciences	3 Hours Strategic Cost Management	3 Hours Financial Analysis and Decision Making	No	
Iona College (UNITED STATES - NY) Hagan School of Business	3 Hours Financial Accounting and Reporting	3 Hours Finance for Managers	No	
Iowa State University (UNITED STATES - IA) College of Business	3 Hours Financial Accounting	3 Hours Financial Valuation and Corporate Financial Decisions		
Ithaca College (UNITED STATES - NY) School of Business	3 Hours Accounting for Executive Decisions	3 Hours Corporate Financial Management	No	
Jackson State University (UNITED STATES - MS) College of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Jacksonville State University (UNITED STATES - AL) College of Commerce and Business Administration	3 Hours Accounting Information Analysis	3 Hours Financial Management	No	
Jacksonville University (UNITED STATES - FL) Davis College of Business	3 Hours Accounting for Managerial Control	3 Hours Optimizing Financial Performance	No	
James Madison University (UNITED STATES - VA) College of Business	3 Hours Accounting for Decision-Making and Control	3 Hours Financial Management	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
John Carroll University (UNITED STATES - OH) John M. and Mary Jo Boler School of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Kansas State University (UNITED STATES - KS) College of Business Administration	6 Hours Foundations of Accounting and Finance, Management Accounting and Business Problem Solving	3 Hours Corporate Finance	No	
Kennesaw State University (UNITED STATES - GA) Coles College of Business	3 Hours Accounting Insights for Managers	3 Hours Business Finance	No	
Kent State University (UNITED STATES - OH)	6 Hours Financial Accounting, Accounting for Managerial Action	3 Hours Financial Management 1	No	
King's College (UNITED STATES - PA) The William G. McGowan School of Business	3 Hours Accounting for Managerial Decision Making	3 Hours Strategic Financial Management	No	
La Salle University (UNITED STATES - PA) School of Business	3 Hours Managerial Accounting for Decision Making, Planning and Control	3 Hours Financial Performance: Control and Measurement	No	
Lamar University (UNITED STATES - TX) College of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Lander University (UNITED STATES - SC) School of Management				No MBA offered
Le Moyne College (UNITED STATES - NY) Madden School of Business at LeMoyne		3 Hours Financial Management		
Lehigh University (UNITED STATES - PA) College of Business and Economics	3 Hours Financial Reporting for Business & Industry	3 Hours Managing Financial & Physical Resources	No	
Long Island University-Post Campus (UNITED STATES - NY) College of Management	3 Hours Financial Accounting and Reporting	3 Hours Corporate Financial Management	No	
Longwood University (UNITED STATES - VA) College of Business and Economics	3 Hours Managerial Accounting	3 Hours Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Louisiana State University (UNITED STATES - LA) E. J. Ourso College of Business	6 Hours Understanding Financial Information, Elements of Cost Management	3 Hours Financial Management	No	
Louisiana State University in Shreveport (UNITED STATES - LA) College of Business, Education and Human Development	3 Hours Managerial Use of Accounting Data	3 Hours Financial Management		MBA program is online only
Louisiana Tech University (UNITED STATES - LA) College of Business	3 Hours Accounting Analysis for Decision Making	3 Hours Financial Management	No	
Loyola Marymount University (UNITED STATES - CA) College of Business Administration	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
Loyola University Chicago (UNITED STATES - IL) School of Business	3 Hours Financial Accounting for Decision Making	3 Hours Financial Management	No	
Loyola University Maryland (UNITED STATES - MD) Selling School of Business and Management		3 Hours Financial Applications and Strategy	No	
Loyola University New Orleans (UNITED STATES - LA) College of Business	3 Hours Management Control & Decision Making	3 Hours Advanced Financial Management	No	
Manhattan College (UNITED STATES - NY) School of Business	6 Hours Possible Information Technology Assurance and Audit, Readings/Cases in Financial Reporting	3 Hours Fundamental Analysis for Forecasting, Valuation and Risk, Stock Market and Corporate Valuation	No	Students choose among options
Marist College (UNITED STATES - NY) School of Management		3 Hours Financial Analysis for Business Decisions	No	Online MBA only
Marquette University (UNITED STATES - WI)	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Marshall University (UNITED STATES - WV) Lewis College of Business	3 Hours Profit Planning and Control	3 Hours Financial Management	No	
Massachusetts Institute of Technology (UNITED STATES - MA) MIT Sloan School of Management	3 Hours Financial Accounting		No	
McNeese State University (UNITED STATES - LA) College of Business	3 Hours Accounting Information for Decision Making	3 Hours Financial Management Policies	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Mercer University-Macon and Atlanta Campuses (UNITED STATES - GA) Eugene W. Stetson School of Business and Economics	3 Hours Managerial Accounting	3 Hours Corporate Finance	No	
Meredith College (UNITED STATES - NC) School of Business	3 Hours Accounting and Information Management	3 Hours Managerial Finance	No	
Miami University (UNITED STATES - OH) Farmer School of Business	3 Hours Accounting for Managers	3 Hours Managerial Finance	No	
Michigan State University (UNITED STATES - MI) The Eli Broad College of Business	6 Hours Financial Accounting and Reporting Strategies, Accounting for Decision Making and Control	6 Hours Corporate Financial Management, Corporate Financial Management II	No	
Michigan Technological University (UNITED STATES - MI) School of Business and Economics	3 Hours Financial Reporting and Control	3 Hours Financial Risk Management and Decision Making	No	
Middle Tennessee State University (UNITED STATES - TN) Jennings A. Jones College of Business	3 Hours Accounting and Business Decisions	3 Hours Financial Analysis	No	
Midwestern State University (UNITED STATES - TX) Dillard College of Business Administration	3 Hours Cost Analysis and Control	3 Hours Financial Administration	No	
Millsaps College (UNITED STATES - MS) Else School of Management	3 Hours Financial Statement Analysis OR Managerial Accounting	3 Hours Financial Management I OR Financial Management II OR Topics in Finance	No	
Minnesota State University Moorhead (UNITED STATES - MN) College of Business and Industry	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Minnesota State University, Mankato (UNITED STATES - MN) College of Business	3 Hours Accounting for Managers	3 Hours Investment and Financial Decisions	No	
Mississippi State University (UNITED STATES - MS) College of Business	3 Hours Financial & Accounting Report Analysis	3 Hours Corporate Finance	No	
Missouri State University (UNITED STATES - MO) College of Business Administration	3 Hours Managerial Accounting	3 Hours Advanced Financial Management	No	
Missouri University of Science and Technology (UNITED STATES - MO)	3 Hours Managerial Accounting for Monitoring & Control	3 Hours Managerial Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Missouri Western State University (UNITED STATES - MO) Steven L. Craig School of Business				No MBA offered
Monmouth University (UNITED STATES - NJ) Leon Hess Business School	6 Hours Financial Accounting, Managerial Accounting	3 Hours Business Finance	No	
Montana State University (UNITED STATES - MT) College of Business				No MBA offered
Montana State University-Billings (UNITED STATES - MT) College of Business				No MBA offered
Montclair State University (UNITED STATES - NJ) School of Business	1.5 Hours Accounting for Business Managers	3 Hours Corporate Financial Decision Making (1.5), Investments for Managers (1.5)	No	
Monterey Institute of International Studies (UNITED STATES - CA)	0 Hours	0 Hours	No	
Morehead State University (UNITED STATES - KY) College of Business and Public Affairs	3 Hours Accounting Analysis for Managerial Decision Making	3 Hours Financial Management	No	
Morehouse College (UNITED STATES - GA) Division of Business Administration and Economics				No MBA offered
Morgan State University (UNITED STATES - MD) Earl G. Graves School of Business and Management	3 Hours Accounting for Decision Making	3 Hours Corporate Finance	No	
Murray State University (UNITED STATES - KY) The Arthur J. Bauernfeind College of Business	3 Hours Accounting for Decision Making	3 Hours Corporate Finance	No	
Naval Postgraduate School (UNITED STATES - CA) Graduate School of Business and Public Policy				Unique MBA offered for U.S. Department of Defense personnel
New Jersey Institute of Technology (UNITED STATES - NJ) School of Management	3 Hours Management Accounting	6 Hours Corporate Finance I, Corporate Finance II OR Global Macro Economics	No	
New Mexico State University (UNITED STATES - NM) College of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
New York University (UNITED STATES - NY) Leonard N. Stern School of Business	3 Hours Financial Accounting and Reporting		No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Niagara University (UNITED STATES - NY) College of Business Administration	3 Hours Strategic Accounting Analysis & Planning	3 Hours Corporate Financial Policy I	No	
Nicholls State University (UNITED STATES - LA) College of Business Administration	3 Hours Managerial Decision Support	6 Hours Performance and Planning, Value-Based Management	No	
Norfolk State University (UNITED STATES - VA) School of Business				No MBA offered
North Carolina A & T State University (UNITED STATES - NC) School of Business and Economics				No MBA offered
North Carolina Central University (UNITED STATES - NC) School of Business	3 Hours Managerial Accounting	3 Hours Financial Policies	No	
North Carolina State University (UNITED STATES - NC) Poole College of Management	3 Hours Accounting for Managers	3 Hours Managerial Finance	No	
North Dakota State University (UNITED STATES - ND) College of Business	3 Hours Strategic Cost Management	3 Hours Advanced Financial Management	No	
Northeastern University (UNITED STATES - MA) D'Amore-McKim School of Business	4 Hours Financial Reporting & Managerial Decision Making	4 Hours Financial Management for Value Creation	No	
Northern Arizona University (UNITED STATES - AZ) The W. A. Franke College of Business	3 Hours Financial Report & Statement Analysis		No	
Northern Illinois University (UNITED STATES - IL) College of Business	3 Hours Managerial Accounting Controls	3 Hours Financial Analysis	No	
Northern Kentucky University (UNITED STATES - KY) Haile/US Bank College of Business	? Hours; Topics covered: Financial Statement and Statistical Analysis, Managerial and Cost Accounting	? Hours; Topics Covered: Funding the Future of the Organization, Forecasting and Organizational Valuation	No	MBA program organized by cross-functional modules, not more traditional courses
Northern Michigan University (UNITED STATES - MI) College of Business	3 Hours Managerial Accounting	3 Hours Financial Analysis and Management	No	
Northwestern State University of Louisiana (UNITED STATES - LA) School of Business				No MBA offered
Northwestern University (UNITED STATES - IL) Kellogg School of Management	3 Hours Accounting for Decision Making	3 Hours Finance I	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Oakland University (UNITED STATES - MI) School of Business Administration	3 Hours Managerial Accounting Systems	3 Hours Financial Management	No	
Ohio Northern University (UNITED STATES - OH) College of Business Administration				No MBA offered
The Ohio State University (UNITED STATES - OH) Max M. Fisher College of Business	3 Hours Accounting	3 Hours Finance I (1.5), Finance II (1.5)	No	
Ohio University (UNITED STATES - OH) College of Business	3 Hours Accounting for Executives	3 Hours Managerial Finance	No	
Oklahoma City University (UNITED STATES - OK) Meinders School of Business	3 Hours Accounting for Managers	3 Hours Financial Policy for Managers	No	
Oklahoma State University (UNITED STATES - OK) Spears School of Business	6 Hours Financial Accounting and Analysis, Managerial Accounting	6 Hours Business Finance, Financial Management	No	
Old Dominion University (UNITED STATES - VA) College of Business and Public Administration	4 Hours Managerial Accounting, Financial Accounting	2 Hours Financial Management	No	
Oregon State University (UNITED STATES - OR) College of Business	3 Hours Financial and Cost Analysis	6 Hours Corporate Finance, Financial Markets & Institutions	No	
Ouachita Baptist University (UNITED STATES - AR) Frank D. Hickingbotham School of Business				No MBA offered
Pace University (UNITED STATES - NY) Lubin School of Business	4 Hours Accounting for Decision Making	3 Hours Managerial Finance	No	
Pacific Lutheran University (UNITED STATES - WA) School of Business	3 Hours Accounting for Decision Making	3 Hours Understanding and Managing Financial Resources	No	
The Pennsylvania State University at Erie, The Behrend College (UNITED STATES - PA) Sam and Irene Black School of Business	3 Hours Cost Management for Decision Making and Control	3 Hours Corporate Finance	No	
The Pennsylvania State University at Harrisburg (UNITED STATES - PA) School of Business Administration	3 Hours Managerial Accounting	3 Hours Corporate Finance	No	
The Pennsylvania State University Great Valley School of Graduate Professional Studies (UNITED STATES - PA) Great Valley School of Graduate Professional Studies	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	

An Integrated Accounting and Finance MBA Core Course

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
The Pennsylvania State University (UNITED STATES - PA) Smeal College of Business	3 Hours Financial Accounting (1.5), Managerial Accounting (1.5)	1.5 Hours Finance	No	
Pepperdine University (UNITED STATES - CA) Graziadio School of Business and Management	3 Hours Cost Accounting	3 Hours Managerial Finance	No	
Pittsburg State University (UNITED STATES - KS) Gladys A. Kelce College of Business	3 Hours Management Control Systems	3 Hours Financial Strategy	No	
Portland State University (UNITED STATES - OR) School of Business Administration	4 Hours: Financial Accounting	4 Hours: Financial Management	No	
Prairie View A & M University (UNITED STATES - TX) College of Business	3 Hours Managerial Accounting	3 Hours Theory of Financial Management	No	
Providence College (UNITED STATES - RI) School of Business	3 Hours Accounting and Decision-Making in Organizations	3 Hours Financial Management for Corporations	No	
Purdue University (UNITED STATES - IN) Krannert School of Management	3 Hours Accounting for Managers	3 Hours Financial Management	No	
Queens University of Charlotte (UNITED STATES - NC) McColl School of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Quinnipiac University (UNITED STATES - CT) School of Business	3 Hours Accounting for Managers	3 Hours Financial Analysis & Decision Making	No	
Radford University (UNITED STATES - VA) College of Business and Economics	3 Hours Accounting for Decision Making and Control	3 Hours Financial Management	No	
Ramapo College of New Jersey (UNITED STATES - NJ) Anisfield School of Business	4 Hours Accounting for Managerial Decision Making	4 Hours Financial Management & Strategy	No	
Rensselaer Polytechnic Institute (UNITED STATES - NY) Lally School of Management	3 Hours Accounting for Reporting and Control	3 Hours Financial Management I	No	
Rice University (UNITED STATES - TX) Jesse H. Jones Graduate School of Business	4.5 Hours Financial Accounting (3.0), Managerial Accounting (1.5)	3 Hours Finance	No	
Rider University (UNITED STATES - NJ) College of Business Administration	3 Hours Strategic Accounting for Managers	3 Hours Applied Corporate Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Robert Morris University (UNITED STATES - PA) School of Business	3 Hours Managerial Accounting	3 Hours Managerial/Corporate Finance	No	
Rochester Institute of Technology (UNITED STATES - NY) Saunders College of Business	3 Hours Accounting for Decision Makers	3 Hours Financial Analysis for Managers	No	
Rockhurst University (UNITED STATES - MO) Helzberg School of Management	4 Hours Financial Analysis, Financial Strategy and Decision- Making		No	
Roger Williams University (UNITED STATES - RI) Gabelli School of Business				No MBA offered
Rowan University (UNITED STATES - NJ) Rohrer College of Business	3 Hours Managerial Accounting	3 Hours Financial Decision Making	No	
Roy E. Crummer Graduate School of Business (UNITED STATES - FL)	3.5 Hours Accounting Foundations (0.5), Accounting for Decision Making (3.0)	3 Hours Financial Decision Making	No	
Rutgers-The State University of New Jersey- Camden (UNITED STATES - NJ) Rutgers School of Business	6 Hours Accounting for Financial Reporting, Accounting for Managerial Decisions	3 Hours Financial Statement Analysis	No	
Rutgers-The State University of New Jersey- Newark/New Brunswick (UNITED STATES - NJ) Rutgers Business School	3 Hours Accounting for Managers	3 Hours Financial Management	No	
Sacred Heart University (UNITED STATES - CT) John F. Welch College of Business	3 Hours Accounting and Information Systems	3 Hours Corporate Financial Management	No	
Saginaw Valley State University (UNITED STATES - MI) College of Business and Management	4 Hours Financial Accounting Concepts (2), Managerial Accounting (2)	4 Hours Introduction for Managerial Finance (2), Advanced Managerial Finance (2)	No	
Saint Joseph's University (UNITED STATES - PA) Erivan K. Haub School of Business	3 Hours Creating & Measuring Shareholder Value	3 Hours Shareholder Value Management	No	
Saint Louis University (UNITED STATES - MO) John Cook School of Business	2 Hours Financial Accounting, Managerial Accounting	3 Hours Financial Management	No	
Saint Mary's College of California (UNITED STATES - CA) School of Economics and Business Administration		3 Hours Managerial Finance	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Saint Xavier University (UNITED STATES - IL) Graham School of Management	3 Hours Accounting for Management Decision	3 Hours Managerial Finance	No	
Salisbury University (UNITED STATES - MD) Franklin P. Perdue School of Business	3 Hours Accounting Concepts and Application	3 Hours Managerial Finance	No	
Sam Houston State University (UNITED STATES - TX) College of Business Administration	3 Hours Accounting for Management	3 Hours Managerial Finance	No	
Samford University (UNITED STATES - AL) Brock School of Business	3 Hours Accounting for Decision Making	3 Hours Managerial Finance	No	
San Diego State University (UNITED STATES - CA) College of Business Administration	3 Hours Financial Reporting & Analysis I	3 Hours Financial Management I	No	
San Francisco State University (UNITED STATES - CA) College of Business	3 Hours Financial Accounting	3 Hours Financial Management	No	
San José State University (UNITED STATES - CA) College of Business and Lucas Graduate School of Business	3 Hours Accounting Principles	3 Hours Financial Management	No	
Santa Clara University (UNITED STATES - CA) Leavy School of Business	6 Hours Financial Reporting and Management Control	4 Hours Financial Management	No	
Savannah State University (UNITED STATES - GA) College of Business Administration	3 Hours Accounting and Decision Making	3 Hours Managerial Finance	No	
Seattle Pacific University (UNITED STATES - WA) School of Business and Economics	3 Hours Financial Analysis		No	Additional Acctg (6 hours) and Fin (4 hours) courses in pre-MBA courses (foundation)
Seattle University (UNITED STATES - WA) Albers School of Business and Economics	6 Hours Financial Accounting, Managerial Accounting/ Information for Decision Making	6 Hours Managerial Finance, Corporate Financial Management	No	
Seton Hall University (UNITED STATES - NJ) Stillman School of Business	4 Hours Accounting and Legal Considerations	4 Hours Financial and Economic Analysis	No	
Shenandoah University (UNITED STATES - VA) Harry F. Byrd, Jr. School of Business	3 Hours Accounting for Decision Making and Control	3 Hours Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Shippensburg University (UNITED STATES - PA) John L. Grove College of Business	3 Hours Managerial Accounting	3 Hours Global Managerial Finance	No	
Siena College (UNITED STATES - NY) School of Business				No MBA offered
Simmons College (UNITED STATES - MA) School of Management	3 Hours Financial Reporting and Analysis	3 Hours Finance	No	
Sonoma State University (UNITED STATES - CA) School of Business and Economics	3 Hours Financial Statement Analysis	3 Hours Financial Markets and Business Strategy	No	
South Carolina State University (UNITED STATES - SC) College of Business and Applied Professional Sciences	3 Hours Accounting for Business Decisions	3 Hours Financial Management	No	
Southeast Missouri State University (UNITED STATES - MO) Donald L. Harrison College of Business	3Hours Strategic Decision Making	3 Hours The Financial Environment	No	
Southeastern Louisiana University (UNITED STATES - LA) College of Business	3 Hours Accounting for Business Decisions	3 Hours Financial Policies	No	
Southeastern Oklahoma State University (UNITED STATES - OK) John Massey School of Business	6 Hours Accounting for Managers, Accounting Controls for Managers	3 Hours Financial Management	No	
Southern Arkansas University (UNITED STATES - AR) College of Business		3 Hours Financial Management	No	
Southern Illinois University Carbondale (UNITED STATES - IL) College of Business	3 Hours Managerial Accounting & Control Concepts	3 Hours Financial Management	No	
Southern Illinois University Edwardsville (UNITED STATES - IL) School of Business	3 Hours Accounting for MBAs	3 Hours Corporate Finance	No	
Southern Methodist University (UNITED STATES - TX) Edwin L. Cox School of Business	4 Hours Financial Accounting I, Financial Accounting II (or Managerial Accounting)	2 Hours Managerial Finance	No	
Southern University and A & M College (UNITED STATES - LA) College of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Southern University at New Orleans (UNITED STATES - LA) College of Business and Public Administration				No MBA offered

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Southern Utah University (UNITED STATES - UT) School of Business	3 Hours Accounting for Decision Making and Control	3 Hours Advanced Topics in Finance	No	
St. Bonaventure University (UNITED STATES - NY) School of Business	3 Hours Accounting Practices and Analysis	3 Hours Financial Management	No	
St. Cloud State University (UNITED STATES - MN) Herberger Business School	6 Hours Accounting for Managers or Financial Accounting, Financial Analysis and Control	3 Hours Multinational Financial Management	No	
St. John Fisher College (UNITED STATES - NY) School of Business	3 Hours Integrated Advanced Financial & Accounting Analysis		No	
St. John's University (UNITED STATES - NY) The Peter J. Tobin College of Business	3 Hours Financial Reporting	3 Hours Managerial Finance	No	
St. Mary's University (UNITED STATES - TX) Bill Greehey School of Business	3 Hours Accounting for Decision Making	3 Hours Financial Management	No	
Stanford University (UNITED STATES - CA) Graduate School of Business				Personalized MBA curriculum
State University of New York at Geneseo (UNITED STATES - NY) School of Business				No MBA offered
State University of New York at New Paltz (UNITED STATES - NY) School of Business	3 Hours Management Accounting	3 Hours Corporate Financial Management	No	
State University of New York College at Brockport (UNITED STATES - NY) School of Business Administration and Economics				No MBA offered
State University of New York College at Oneonta (UNITED STATES - NY) School of Economics and Business				No MBA offered
State University of New York College at Oswego (UNITED STATES - NY) School of Business				No MBA offered
State University of New York College at Plattsburgh (UNITED STATES - NY) School of Business and Economics				No MBA offered
State University of New York Institute of Technology at Utica/Rome (UNITED STATES - NY)	3 Hours Accounting for Managers	3 Hours Financial Management Problems	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Stephen F. Austin State University (UNITED STATES - TX) Nelson Rusche College of Business	3 Hours Accounting for Management	3 Hours Advanced Financial Management	No	
Stetson University (UNITED STATES - FL) School of Business Administration	3 Hours Financial Accounting and Reporting Seminar	3 Hours Strategic Financial Analysis	No	
Stonehill College (UNITED STATES - MA)				No MBA offered
Suffolk University (UNITED STATES - MA) Sawyer Business School	3 Hours Corporate Financial Reporting and Control	3 Hours Value Based Financial Management	No	
Susquehanna University (UNITED STATES - PA) Sigmund Weis School of Business				No MBA offered
Syracuse University (UNITED STATES - NY) The Martin J. Whitman School of Management	3 Hours Understanding Financial Statements (1.5), Creating Financial Statements (1.5)	3 Hours Financial Markets & Institutions (1.5), Fundamentals of Financial Management (1.5)	No	
Temple University (UNITED STATES - PA) The Fox School of Business	3 Hours Financial Analysis & Strategy	3 Hours Managing Risk	No	
Tennessee State University (UNITED STATES - TN) College of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Tennessee Technological University (UNITED STATES - TN) College of Business	3 Hours Accounting Information for Management Decisions	3 Hours Financial Management	No	
Texas A & M International University (UNITED STATES - TX) A.R. Sanchez, Jr. School of Business	3 Hours Financial Statement Analysis	3 Hours Financial Management	No	
Texas A & M University (UNITED STATES - TX) Mays Business School	6 Hours Financial Accounting, Management Accounting and Control	6 Hours Finance for the Professional I, II	No	
Texas A & M University-Commerce (UNITED STATES - TX) College of Business and Entrepreneurship	3 Hours Advanced Managerial Accounting	3 Hours Financial Management	No	
Texas A & M University-Corpus Christi (UNITED STATES - TX) College of Business	3 Hours Foundations of Accounting	3 Hours Financial Management Concepts	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Texas Christian University (UNITED STATES - TX) Neeley School of Business	3 Hours Financial Reporting (1.5), Accounting for Managerial Planning & Control (1.5)	1.5 Hours Financial Management I	No	
Texas Southern University (UNITED STATES - TX) Jesse H. Jones School of Business	3 Hours Managerial Accounting	6 Hours Financial and Economic Analysis, Managerial Finance	No	
Texas State University (UNITED STATES - TX) McCoy College of Business	3 Hours Accounting Analysis for Managerial Decision Making	3 Hours Managerial Finance	No	
Texas Tech University (UNITED STATES - TX) Rawls College of Business Administration	3 Hours Financial and Managerial Accounting	2 Hours Financial Management Tools	No	
Texas Wesleyan University (UNITED STATES - TX) School of Business Administration and Professional Programs				Find no information about MBA program online
Thunderbird School of Global Management (UNITED STATES - AZ)				Unclear which courses include accounting or finance component
Towson University (UNITED STATES - MD) College of Business and Economics	3 Hours Accounting for Managerial Decisions	3 Hours Financial Analysis and Strategy	No	
Trinity University (UNITED STATES - TX) School of Business				No MBA offered
Truman State University (UNITED STATES - MO) School of Business				No MBA offered
Tulane University (UNITED STATES - LA) A. B. Freeman School of Business	3 Hours External Reporting and Financial Analysis (1.5), Managerial Accounting (1.5)	1.5 Hours Financial Management	No	
Tuskegee University (UNITED STATES - AL) Brimmer College of Business and Information Science				No MBA offered
Union Graduate College (UNITED STATES - NY) School of Management	6 Hours Financial Accounting, Managerial Accounting and Finance	3 Hours Advanced Corporate Finance	No	
Union University (UNITED STATES - TN) McAfee School of Business Administration	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University at Albany, State University of New York (UNITED STATES - NY) School of Business				Find no course information online
University at Buffalo, State University of New York (UNITED STATES - NY) School of Management	4 Hours Financial Accounting for Managers (2), Accounting for Management Decision Making (2)	2 Hours Financial Analysis for Managers	No	
The University of Akron (UNITED STATES - OH)	3 Hours Process Analysis and Cost Management	3 Hours Strategic Financial Decision Making	No	
The University of Alabama (UNITED STATES - AL) Culverhouse College of Commerce and Business Administration	6 Hours Accounting for Financial Control, Accounting for Management Control	3 Hours Foundation of Financial Management	No	
University of Alabama at Birmingham (UNITED STATES - AL) Collat School of Business	6 Hours Accounting and Finance for Managers, Strategic Cost Analysis and Decision Making	3 Hours Topics in Corporate Finance	No	
University of Alabama in Huntsville (UNITED STATES - AL) College of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Decisions Under Uncertainty	No	
University of Alaska Anchorage (UNITED STATES - AK) College of Business and Public Policy	3 Hours Seminar in Executive Uses of Accounting	3 Hours Financial Decision Making	No	
University of Alaska Fairbanks (UNITED STATES - AK) School of Management		3 Hours Financial Markets and Strategy	No	
The University of Arizona (UNITED STATES - AZ) Eller College of Management	4 Hours Introduction to Financial Accounting, Introduction to Managerial Accounting	4 Hours Finance	No	
University of Arkansas (UNITED STATES - AR) Sam M. Walton College of Business	3 Hours Accounting for Supply Chain and Retail Operations	3 Hours Financial Markets & Valuation	No	
University of Arkansas at Fort Smith (UNITED STATES - AR) College of Business				No MBA offered
University of Arkansas at Little Rock (UNITED STATES - AR) College of Business	3 Hours Accounting for Managers	3 Hours Applied Corporate Finance	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of Baltimore (UNITED STATES - MD) Robert G. Merrick School of Business	3 Hours Accounting for Managerial Decisions	3 Hours Financial Analysis and Strategy	No	
University of California, Berkeley (UNITED STATES - CA) Haas School of Business	1.5 Hours Financial Accounting	1.5 Hours Introduction to Finance	No	
University of California, Davis (UNITED STATES - CA) Graduate School of Management	3 Hours Financial Accounting	3 Hours Financial Theory & Policy	No	
University of California, Irvine (UNITED STATES - CA) The Paul Merage School of Business	6 Hours Financial Accounting, Managerial Accounting	3 Hours Corporate Finance	No	
University of California, Los Angeles (UNITED STATES - CA) UCLA Anderson School of Management	3 Hours Financial Accounting	3 Hours Foundations of Finance	No	
University of California, Riverside (UNITED STATES - CA) The A. Gary Anderson Graduate School of Management	3 Hours Financial Accounting	3 Hours Financial Management	No	
University of California, San Diego (UNITED STATES - CA) Rady School of Management	3 Hours Accounting	3 Hours Finance	No	
University of Central Arkansas (UNITED STATES - AR) College of Business Administration	3 Hours Accounting for Management Decisions	3 Hours Financial Decision Making	No	
University of Central Florida (UNITED STATES - FL) College of Business Administration	3 Hours Managerial Accounting Analysis	3 Hours Strategic Financial Management	No	
University of Central Missouri (UNITED STATES - MO) Harmon College of Business and Professional Studies	3 Hours Controllership & The Treasury Function	3 Hours Controllership & The Treasury Function	YES	
The University of Chicago (UNITED STATES - IL) Booth School of Business	3 Hours Financial Accounting		No	Most students will take more acctg/ fin classes than just this one
University of Cincinnati (UNITED STATES - OH) Carl H. Lindner College of Business	3 Hours Accounting for Managerial Decisions	3 Hours Financial Management	No	
University of Colorado at Boulder (UNITED STATES - CO) Leeds School of Business	1.5 Hours Financial Accounting	1.5 Hours Corporate Finance	No	
University of Colorado Colorado Springs (UNITED STATES - CO) College of Business and Administration	3 Hours Accounting for Decision Making	3 Hours Corporate Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of Colorado Denver (UNITED STATES - CO) Business School	3 Hours Analyzing and Interpreting Accounting Information	3 Hours Financial Management	No	
University of Connecticut (UNITED STATES - CT) School of Business	6 Hours Financial Accounting and Reporting, Cost Analysis and Control	3 Hours Financial Management	No	
University of Dallas (UNITED STATES - TX) Satish and Yasmin Gupta College of Business	3 Hours Accounting for Managers	3 Hours Managerial Finance	No	
University of Dayton (UNITED STATES - OH) School of Business Administration	1.5 Hours Performance Measurement and Control System's Perspective	1.5 Hours Corporate Finance	No	
University of Delaware (UNITED STATES - DE) Alfred Lerner College of Business and Economics	3 Hours Financial Reporting and Analysis	3 Hours Financial Management	No	
University of Denver (UNITED STATES - CO) Daniels College of Business	8 Hours Financial Accounting, Strategic Cost Management	4 Hours Managerial Finance	No	
University of Detroit Mercy (UNITED STATES - MI) College of Business Administration	3 Hours Managerial Accounting	3 Hours Corporate Finance	No	
University of Evansville (UNITED STATES - IN) The Schroeder Family School of Business Administration				No MBA offered
University of Florida (UNITED STATES - FL) Warrington College of Business Administration	3 Hours Financial Accounting (1.5), Managerial Accounting (1.5)	1.5 Hours Asset Valuation, Risk & Return	No	
The University of Georgia (UNITED STATES - GA) Terry College of Business	3 Hours Financial Accounting	3 Hours Financial Management	No	
University of Hartford (UNITED STATES - CT) Barney School of Business	3 Hours Accounting Concepts	3 Hours Corporate Finance	No	
University of Hawaii at Hilo (UNITED STATES - HI) College of Business and Economics				No MBA offered
University of Hawaii at Manoa (UNITED STATES - HI) Shidler College of Business	3 Hours Accounting for Decision Making	3 Hours Managerial Finance	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of Houston (UNITED STATES - TX) C.T. Bauer College of Business	3 Hours Financial Accounting	1.5 Hours Managerial Finance	No	
University of Houston-Clear Lake (UNITED STATES - TX) School of Business	3 Hours Accounting for Admin. Control	3 Hours Financial Policy	No	
University of Houston-Downtown (UNITED STATES - TX) College of Business	3 Hours Managerial Accounting and Budgeting	3 Hours Managerial Finance	No	
University of Houston-Victoria (UNITED STATES - TX) School of Business Administration	6 Hours Financial Reporting and Analysis, Strategic Cost Analysis	3 Hours Financial Management	No	
University of Idaho (UNITED STATES - ID) College of Business and Economics	3 Hours Strategic Cost and Process Management	4 Hours Financial Reporting and Financial Management	No	
University of Illinois at Chicago (UNITED STATES - IL) College of Business Administration	3 Hours Financial Accounting	3 Hours Corporate Finance	No	
University of Illinois at Springfield (UNITED STATES - IL) College of Business and Management	3 Hours Management Accounting	3 Hours Managerial Finance	No	
University of Illinois at Urbana-Champaign (UNITED STATES - IL) College of Business	4 Hours Accounting I, II	4 Hours Finance I, II	No	
The University of Iowa (UNITED STATES - IA) Tippie College of Business	1.5 Hours Corporate Financial Reporting	1.5 Hours Managerial Finance	No	
University of Kansas (UNITED STATES - KS) School of Business	4 Hours Accounting and Financial Management	3 Hours Macroeconomics and Financial Markets	No	Different MBA programs have different Core requirements
University of Kentucky (UNITED STATES - KY) Carol Martin Gattton College of Business and Economics	3 Hours Financial/ Managerial Accounting	3 Hours Corporate Financial Policy	No	
University of Louisiana at Lafayette (UNITED STATES - LA) B. I. Moody, III College of Business Administration	3 Hours Analytical Methods for Planning and Control	3 Hours Advanced Financial Management and Policy	No	
University of Louisiana at Monroe (UNITED STATES - LA) College of Business Administration	3 Hours Accounting Analysis for Decision Making	3 Hours Financial Analysis	No	
University of Louisville (UNITED STATES - KY) College of Business	3 Hours Financial Accounting (1), Managerial Accounting (2)	3 Hours Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of Maine (UNITED STATES - ME) The Maine Business School	3 Hours Financial Statement Analysis	3 Hours Financial Management	No	
University of Maryland Eastern Shore (UNITED STATES - MD) School of Business and Technology				No MBA offered
University of Maryland (UNITED STATES - MD) Robert H. Smith School of Business	4 Hours Introduction to Financial Accounting, Managerial Accounting	2 Hours Financial Management	No	
University of Massachusetts Amherst (UNITED STATES - MA) Isenberg School of Management	3 Hours Financial and Managerial Accounting	3 Hours Corporate Finance	No	
University of Massachusetts Boston (UNITED STATES - MA) College of Management	3 Hours Accounting for Managers	3 Hours Financial Management	No	
University of Massachusetts Dartmouth (UNITED STATES - MA) Charlton College of Business	3 Hours Accounting for Decision Making	3 Hours Finance for Decision Making	No	
University of Massachusetts Lowell (UNITED STATES - MA) Manning School of Business	3 Hours Accounting Information for Management Decisions	3 Hours Corporate Finance	No	
The University of Memphis (UNITED STATES - TN) Fogelman College of Business and Economics	3 Hours Financial and Managerial Accounting for Managers	3 Hours Global Financial Management	No	
University of Miami (UNITED STATES - FL) School of Business Administration	6 Hours Financial Reporting and Analysis, Accounting for Decision Making	3 Hours Valuation and Financial Decision Making	No	
The University of Michigan (UNITED STATES - MI) Stephen M. Ross School of Business	4.5 Hours Principles of Financial Accounting (1.5), Managerial Accounting (3)	1.5 Hours Financial Management	No	
The University of Michigan-Dearborn (UNITED STATES - MI) College of Business	3 Hours Developing and Interpreting Financial Information	3 Hours Financial Fundamentals and Value Creation	No	
The University of Michigan-Flint (UNITED STATES - MI) School of Management		3 Hours Financial Management	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of Minnesota Duluth (UNITED STATES - MN) Labovitz School of Business and Economics	3 Hours Management Accounting	3 Hours Financial Management	No	
University of Minnesota (UNITED STATES - MN) Carlson School of Management	6 Hours Financial Accounting, Managerial Accounting	3 Hours Financial Management	No	
The University of Mississippi (UNITED STATES - MS) School of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Analysis	No	
University of Missouri (UNITED STATES - MO) Robert J. Trulaske, Sr. College of Business	6 Hours Managerial Accounting (1.5), Accounting for Managers (3), Financial Statement Analysis 1 (1.5)	3 Hours Managerial Finance (3)	No	
University of Missouri-Kansas City (UNITED STATES - MO) Henry W. Bloch School of Management	1.5 Hours Financial Performance and Assessment	3 Hours Corporate Financial Management, (1.5) Strategic Financial Management (1.5)	No	
University of Missouri-St. Louis (UNITED STATES - MO) College of Business Administration	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
The University of Montana (UNITED STATES - MT) School of Business Administration	2 Hours Administrative Controls	2 Hours Financial Management	No	
University of Montevallo (UNITED STATES - AL) Michael E. Stephens College of Business	3 Hours Current Issues in Accounting	3 Hours Financial Management	No	
University of Nebraska at Kearney (UNITED STATES - NE) College of Business and Technology	3 Hours Managerial Accounting Systems	3 Hours Financial Administration	No	
University of Nebraska at Omaha (UNITED STATES - NE) College of Business Administration	2 Hours Strategic Financial Management	2 Hours Financial Management	No	
University of Nebraska-Lincoln (UNITED STATES - NE) College of Business Administration	3 Hours Financial Accounting	3 Hours Managerial Finance	No	
University of Nevada, Las Vegas (UNITED STATES - NV) Lee Business School	3 Hours Accounting for Managers	3 Hours Financial Decision Making	No	
University of Nevada, Reno (UNITED STATES - NV) College of Business Administration	3 Hours Financial Reporting and Analysis	3 Hours Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of New Hampshire (UNITED STATES - NH) Peter T. Paul College of Business and Economics	2 Hours Management Accounting	2 Hours Financial Management	No	
The University of New Mexico (UNITED STATES - NM) The Robert O. Anderson School of Management	3 Hours Financial Accounting I	3 Hours Financial Management	No	
University of New Orleans (UNITED STATES - LA) College of Business Administration	3 Hours Advanced Accounting Analysis for Decision Making	3 Hours Financial Administration	No	
The University of North Carolina at Asheville (UNITED STATES - NC) Department of Management and Accountancy				No MBA offered
The University of North Carolina at Chapel Hill (UNITED STATES - NC) Kenan-Flagler Business School	6 Hours Financial Accounting, Managerial Accounting	6 Hours Financial Tools, Finance	No	
The University of North Carolina at Charlotte (UNITED STATES - NC) The Belk College of Business	3 Hours Management Accounting	3 Hours Financial Management	No	
The University of North Carolina at Greensboro (UNITED STATES - NC) Joseph M. Bryan School of Business and Economics	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
The University of North Carolina at Pembroke (UNITED STATES - NC) School of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
University of North Carolina Wilmington (UNITED STATES - NC) Cameron School of Business	2 Hours Managerial Accounting	2 Hours Investment Management	No	
The University of North Dakota (UNITED STATES - ND) College of Business and Public Administration	3 Hours Accounting Information for Decision & Control	3 Hours Managerial Finance	No	
University of North Florida (UNITED STATES - FL) Coggin College of Business	3 Hours Management Accounting	3 Hours Advanced Financial Management	No	
University of North Georgia (UNITED STATES - GA) Mike Cottrell School of Business	3 Hours Accounting for Decision Making	3 Hours Financial Management	No	
University of North Texas (UNITED STATES - TX) College of Business	3 Hours Accumulation and Analysis of Accounting Data	1.5 Hours Introduction to Finance and Financial Mathematics	No	
University of Northern Colorado (UNITED STATES - CO) Kenneth W. Monfort College of Business	3 Hours Managerial Accounting	3 Hours Advanced Financial Management	No	
University of Northern Iowa (UNITED STATES - IA) College of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Management and Markets	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of Notre Dame (UNITED STATES - IN) Mendoza College of Business	4 Hours Financial Accounting I, II	4 Hours Finance I, II	No	
University of Oklahoma (UNITED STATES - OK) Michael F. Price College of Business	3 Hours Financial Accounting (1.5), Managerial Accounting (1.5)	1.5 Hours Corporate Finance	No	
University of Oregon (UNITED STATES - OR) Charles H. Lundquist College of Business	3 Hours Financial Accounting	3 Hours Fundamentals of Finance	No	
University of Pennsylvania (UNITED STATES - PA) The Wharton School				Flexible Core Courses include the areas of Accounting and Finance
University of Pittsburgh (UNITED STATES - PA) The Joseph M. Katz Graduate School of Business	3 Hours Financial Accounting	3 Hours Financial Management 1	No	
University of Portland (UNITED STATES - OR) Dr. Robert B. Pamplin, Jr. School of Business Administration	3 Hours Principles of Accounting	3 Hours Corporate Finance	No	
The University of Rhode Island (UNITED STATES - RI) College of Business Administration	3 Hours Financial Accounting	3 Hours Financial Management	No	Most students will also take Managerial Accounting (3)
University of Richmond (UNITED STATES - VA) Robins School of Business	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
University of Rochester (UNITED STATES - NY) William E. Simon Graduate School of Business	3 Hours Corporate Financial Accounting	3 Hours Capital Budgeting and Corporate Objectives	No	
University of San Diego (UNITED STATES - CA) School of Business Administration	3 Hours Financial Accounting and Statement Analysis	3 Hours Financial Management and Analysis	No	
University of San Francisco (UNITED STATES - CA) School of Management	3 Hours Managerial & Financial Accounting	3 Hours Managerial Finance	No	
University of Scranton (UNITED STATES - PA) The Arthur J. Kania School of Management	3 Hours Accounting for Management	3 Hours Financial Management	No	
University of South Alabama (UNITED STATES - AL) Mitchell College of Business	6 Hours Survey of Financial Accounting, Managerial Accounting	6 Hours Introduction to Corporate Finance, Intermediate Corporate Finance	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of South Carolina (UNITED STATES - SC) Darla Moore School of Business	6 Hours Financial Accounting, Managerial Accounting	3 Hours Financial Policies	No	
University of South Carolina Aiken (UNITED STATES - SC) School of Business Administration				No MBA offered
University of South Carolina Upstate (UNITED STATES - SC) George Dean Johnson, Jr. College of Business and Economics				No MBA offered
University of South Dakota (UNITED STATES - SD) Beacom School of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
University of South Florida (UNITED STATES - FL) College of Business		3 Hours Financial Analysis	No	
University of South Florida St. Petersburg (UNITED STATES - FL) College of Business		3 Hours Financial Analysis	No	
University of South Florida, Sarasota-Manatee (UNITED STATES - FL) College of Business	4 Hours Financial Accounting for Managers, Managerial Accounting	2 Hours Financial Management	No	
University of Southern California (UNITED STATES - CA) Marshall School of Business	2 Hours Accounting Concepts and Financial Reporting	1.5 Hours Corporate Finance	No	
University of Southern Indiana (UNITED STATES - IN) Romain College of Business	3 Hours Accounting for Decision Making & Control	3 Hours Financial Management and Financial Markets	No	
University of Southern Maine (UNITED STATES - ME) College of Management and Human Service	3 Hours Management Accounting Systems	3 Hours Students choose from 5 courses	No	
University of Southern Mississippi (UNITED STATES - MS) College of Business	6 Hours Introduction to Financial Accounting, Introduction to Managerial Accounting	3 Hours Principles of Finance	No	
University of St. Thomas-Houston (UNITED STATES - TX) Cameron School of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of St. Thomas-Minnesota (UNITED STATES - MN) Opus College of Business	3 Hours Financial Accounting, Managerial Accounting	1.5 Hours Financial Management	No	
The University of Tampa (UNITED STATES - FL) John H. Sykes College of Business	4 Hours Accounting and Value Creation	4 Hours Financial Management and Strategy	No	
University of Tennessee at Chattanooga (UNITED STATES - TN) College of Business Administration	3 Hours Managerial Accounting	3 Hours Financial Management	No	
University of Tennessee at Knoxville (UNITED STATES - TN) College of Business Administration	3 Hours Financial Accounting I (1.5), Managerial Accounting I (1.5)	3 Hours Financial Management I, II	No	
University of Tennessee at Martin (UNITED STATES - TN) College of Business and Global Affairs	4 Hours Accounting for Managerial Decisions	4 Hours Corporate Financial Management	No	
The University of Texas at Arlington (UNITED STATES - TX) College of Business	3 Hours (Managerial) Accounting Analysis II		No	
The University of Texas at Austin (UNITED STATES - TX) Red McCombs School of Business	2 Hours Financial Accounting	2 Hours Financial Management	No	
The University of Texas at Brownsville (UNITED STATES - TX) School of Business	6 Hours Accounting for Managers, Accounting for Decision Making	3 Hours Financial Management- Core	No	
The University of Texas at Dallas (UNITED STATES - TX) Naveen Jindal School of Management	4 Hours Financial Accounting (2), Managerial Accounting (2)	3 Hours Financial Management	No	
The University of Texas at El Paso (UNITED STATES - TX) College of Business Administration	6 Hours Financial Accounting, Accounting for Management	3 Hours Financial Management	No	
The University of Texas at San Antonio (UNITED STATES - TX) College of Business	3 Hours Accounting Analysis for Decision Making	3 Hours Financial Management	No	
The University of Texas at Tyler (UNITED STATES - TX) College of Business and Technology	3 Hours Accounting for Management Control	3 Hours Adv Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
The University of Texas of the Permian Basin (UNITED STATES - TX) College of Business and Engineering	6 Hours Accounting Analysis, Contemporary Control Systems	3 Hours Financial Management	No	Not all Foundation courses can be waived
The University of Texas-Pan American (UNITED STATES - TX) College of Business Administration	3 Hours Financial & Managerial Accounting	3 Hours Financial Administration	No	
University of the Pacific (UNITED STATES - CA) Eberhardt School of Business	1.5 Hours Accounting for Managers	4.5 Hours Financial Management (1.5), Corporate Finance (3)	No	
University of Toledo (UNITED STATES - OH) College of Business Administration	3 Hours Accounting for Decision Making	3 Hours Financial Systems	No	
The University of Tulsa (UNITED STATES - OK) Collins College of Business	3 Hours Preparing, Understanding and Using Financial Statements	3 Hours Financial Management	No	
University of Utah (UNITED STATES - UT) David Eccles School of Business	4.5 Hours Financial Accounting (3), Managerial Accounting (1.5)	3 Hours Financial Management	No	
University of Vermont (UNITED STATES - VT) School of Business Administration				Sustainable Entrepreneurship MBA Program
University of Virginia-Darden (UNITED STATES - VA) Darden School of Business	3 Hours Accounting for Managers	3 Hours Financial Management and Policies	No	
University of Virginia-McIntire (UNITED STATES - VA) McIntire School of Commerce				No MBA offered
University of Washington Bothell (UNITED STATES - WA) School of Business	4 Hours Financial Reporting & Analysis	4 Hours Financial Management	No	
University of Washington Tacoma (UNITED STATES - WA) Milgard School of Business	8 Hours Financial Reporting and Analysis, Managerial Accounting for Decision Making and Control	4 Hours Financial Theory	No	
University of Washington (UNITED STATES - WA) Michael G. Foster School of Business	6 Hours Financial Reporting and Analysis, Information for Decision Making and Performance Evaluation	3 Hours Managerial Finance	No	

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
University of West Florida (UNITED STATES - FL) College of Business	3 Hours Accounting Aspects of Business Policy Determination	3 Hours Financial Management	No	
University of West Georgia (UNITED STATES - GA) Richards College of Business	3 Hours Managerial Accounting	3 Hours Finance	No	
University of Wisconsin Oshkosh (UNITED STATES - WI) College of Business	3 Hours Cost Management	3 Hours Financial Management	No	
University of Wisconsin-Eau Claire (UNITED STATES - WI) College of Business			No	MBA Core is organized into four 4-hour “modules”
University of Wisconsin-La Crosse (UNITED STATES - WI) College of Business Administration			No	No clear Acctg or Fin course in the MBA Core
University of Wisconsin-Madison (UNITED STATES - WI) Wisconsin School of Business	3 Hours Financial Accounting	3 Hours Intro Financial Management	No	
University of Wisconsin-Milwaukee (UNITED STATES - WI) Sheldon B. Lubar School of Business	3 Hours Accounting Analysis and Control	3 Hours Corporate Finance	No	
University of Wisconsin-Parkside (UNITED STATES - WI) School of Business and Technology	2 Hours Managerial Accounting	2 Hours Corporate Financial Management	No	
University of Wisconsin-River Falls (UNITED STATES - WI) College of Business and Economics	3 Hours Managerial Accounting	3 Hours Financial Management	No	
University of Wisconsin-Whitewater (UNITED STATES - WI) College of Business and Economics		3 Hours Business Valuation Using Financial Statements	No	
University of Wyoming (UNITED STATES - WY) College of Business	6 Hours Financial Accounting, MBA Managerial Accounting	3 Hours Financial Management	No	
U.S. Air Force Academy (UNITED STATES - CO)				No MBA offered
U.S. Coast Guard Academy (UNITED STATES - CT)				No MBA offered
Utah State University (UNITED STATES - UT) Jon M. Huntsman School of Business	3 Hours Accounting for Management Decision Making		No	
Utah Valley University (UNITED STATES - UT) Woodbury School of Business	3 Hours Accounting Strategies for Achieving Profit Goals	3 Hours Financial Management	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Valdosta State University (UNITED STATES - GA) Harley Langdale, Jr. College of Business Administration	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Valparaiso University (UNITED STATES - IN) College of Business	3 Hours Accounting Information for Decision Analysis	3 Hours Financial Analysis	No	
Vanderbilt University (UNITED STATES - TN) Owen Graduate School of Management	4 Hours Introduction to Financial Accounting, Introduction to Managerial Accounting	2 Hours Managerial Finance	No	
Villanova University (UNITED STATES - PA) Villanova School of Business	3 Hours Performance Measurement & Global Accounting	3 Hours Corporate Investing & Valuation	No	
Virginia Commonwealth University (UNITED STATES - VA) School of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Virginia Military Institute (UNITED STATES - VA)				No MBA offered
Virginia Polytechnic Institute and State University (UNITED STATES - VA) Pamplin College of Business	3 Hours Fundamentals of Accounting	3 Hours Analytical Framework	No	
Virginia State University (UNITED STATES - VA) School of Business	3 Hours Fundamentals of Accounting	3 Hours Principles of Finance	No	
Wake Forest University (UNITED STATES - NC) Schools of Business	3 Hours Accounting	3 Hours Financial Management	No	
Washburn University (UNITED STATES - KS) Washburn School of Business	3 Hours Management Accounting Analysis	3 Hours Financial Strategies	No	
Washington and Lee University (UNITED STATES - VA) Williams School of Commerce, Economics, and Politics				No MBA offered
Washington State University (UNITED STATES - WA) College of Business	3 Hours Administrative Control	3 Hours Problems in Financial Management	No	
Washington University in St. Louis (UNITED STATES - MO) Olin Business School	4 Hours Financial Accounting, Strategic Cost Analysis	3 Hours Financial Management	No	
Wayne State University (UNITED STATES - MI) School of Business Administration	3 Hours Managerial Accounting	3 Hours Corporate Financial Management		

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UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
Weber State University (UNITED STATES - UT)	3 Hours Management Accounting and Control	3 Hours Financial Management	No	
West Chester University (UNITED STATES - PA) College of Business and Public Affairs	3 Hours Strategic Cost Management	3 Hours Financial Management	No	
West Texas A & M University (UNITED STATES - TX) College of Business	3 Hours Accounting for Decision Making	3 Hours Seminar in Finance	No	
West Virginia University (UNITED STATES - WV) College of Business and Economics	6 Hours Financial Accounting, Managerial Accounting	3 Hours Corporate Finance	No	
Western Carolina University (UNITED STATES - NC) College of Business	3 Hours Accounting: Understanding Performance & Informing Decisions	3 Hours Financial Management and Valuation	No	
Western Illinois University (UNITED STATES - IL) College of Business and Technology	3 Hours Corporate Financial Reporting and Analysis	3 Hours Financial Management: Theory and Practice	No	
Western Kentucky University (UNITED STATES - KY) Gordon Ford College of Business	3 Hours Managerial Accounting Concepts & Applications	3 Hours Advanced Managerial Finance	No	
Western Michigan University (UNITED STATES - MI) Haworth College of Business	3 Hours Managerial Accounting	3 Hours Financial Management	No	
Western New England University (UNITED STATES - MA) College of Business	3 Hours Accounting for Decision Makers	3 Hours Managerial Finance	No	
Western Washington University (UNITED STATES - WA) College of Business and Economics	7 Hours Financial Statements & Analysis (4), Managerial Accounting (3)	10 Hours Managerial Finance (2), Principles of Finance (4), Managerial Finance (4)	No	
Wichita State University (UNITED STATES - KS) W. Frank Barton School of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Widener University (UNITED STATES - PA) School of Business Administration		1.5 Hours Financial Analysis	No	
Willamette University (UNITED STATES - OR) Atkinson Graduate School of Management	3 Hours Accounting for Managers	3 Hours Economics, Finance and Markets	No	

UNIVERSITY	MBA CORE ACCT HOURS	MBA CORE FIN HOURS	ACCT/FIN BLOCK	N/A
William Paterson University (UNITED STATES - NJ) Cotsakos College of Business	3 Hours Financial and Managerial Accounting	3 Hours Financial Management	No	
Winona State University (UNITED STATES - MN) College of Business				No MBA offered
Winston-Salem State University (UNITED STATES - NC) School of Business and Economics	3 Hours Accounting for Cost Mgmt. Sys.	3 Hours Financial Management	No	
Winthrop University (UNITED STATES - SC) College of Business Administration	3 Hours Accounting for Managers	3 Hours Financial Policy Management	No	
Woodbury University (UNITED STATES - CA) School of Business	3 Hours Managerial Accounting	3 Hours Managerial Finance	No	
Worcester Polytechnic Institute (UNITED STATES - MA) School of Business	3 Hours Financial Intelligence for Strategic Decision- Making	3 Hours Financial Information and Management	No	
Wright State University (UNITED STATES - OH) Raj Soin College of Business	3 Hours Accounting's Role in Strategic Value Creation	3 Hours Financial Analysis and Decision Making	No	
Xavier University (UNITED STATES - OH) Williams College of Business	3 Hours Financial Reporting and Analysis *OR* Strategic Measurement, Evaluation & Control	3 Hours Managerial Finance	No	
Yale University (UNITED STATES - CT) School of Management	Basics of Accounting	Sourcing and Managing Funds	No	Topics named are part of integrated core courses
Yeshiva University (UNITED STATES - NY) Sy Syms School of Business	5 Hours Financial Reporting & Analysis (3), Management Accounting (2)	3 Hours Financial Management (2), Corporate Finance (2)	No	
Youngstown State University (UNITED STATES - OH) The Warren P. Williamson, Jr. College of Business Administration	3 Hours Management Accounting Systems	3 Hours Financial Management	No	

Biographies



Nicholas Fessler earned his Ph.D. from Indiana University. He has published in journals such as *Journal of Management Accounting Research*, *Issues in Accounting Education*, and *Accounting Education: An International Journal*. He specializes in teaching cost and managerial accounting, but as the newest accounting faculty member was assigned to teach the MBA core course—where he met and co-taught with Jose Mercado-Mendez. However, after nine years at the University of Central Missouri, he begins Fall 2014 as an associate professor of accounting at The University of Texas at Tyler. Nick and Jose had a remarkable run together as colleagues and co-instructors who became friends.



Jose Mercado-Mendez is a professor of finance and the chair of the department of Economics, Finance and Marketing at the University of Central Missouri. He received his Ph.D. from Texas Tech University. His current research interests include corporate valuation and market efficiency. His research appears in journals such as *Journal of Banking and Finance*, *Quarterly Journal of Business and Economics*, *Advances in Quantitative Analysis of Finance and Accounting*, and *International Journal of Business and Finance Research*.