

## Mode

Online

## Language

Spanish

## Duration

18 months

## Course Descriptions

- **BUS611 Finance (3 Credits)** This course covers many financial concepts, including a survey of the financial structure of a firm, its demand for funds to finance the acquisition of assets, and the sources available to satisfy this demand. Analysis of a firm's capital structure and alternative financing sources and techniques will also be covered. Major attention will be on the capital budgeting, the investment, and dividend decisions of a corporation. The course also studies the structure of the financial system, with emphasis on the supply and demand for lendable funds and the term structure of interest rates.
- **BUS612 Managerial Accounting (3 Credits)** This course is a study of the use of accounting information in planning, control, and special decision-making. It involves the use of accounting data internally by managers in directing the affairs of business and non-business organizations. It focuses on the needs of the manager for financial information and timely reports on the firm's operations to make sound managerial decisions.
- **BUS621 Leadership and Organizational Behavior (3 Credits)** This course focuses on how managers become effective leaders. It addresses the human side of enterprise. Students will examine teams, individuals, and networks in the context of: the determinants of group culture, managing the performance of individual subordinates, and establishing productive relationships with peers and seniors over whom the manager has no formal authority. Also, students will look at successful leaders in action to see how they develop a vision of the future, align the organization behind a vision, motivate people to achieve the vision, and design effective organizations and change them to achieve superior performance.
- **BUS622 Marketing (3 Credits)** The objectives of this course are to understand the role of marketing, explore the relationship between marketing and other functions, and to show how effective marketing builds upon an understanding of buyer behavior to create value for customers. Students learn how to make marketing decisions in the context of general management, how to control the elements of the marketing mix (product policy, channels of distribution, communication, and pricing) to satisfy customer needs profitably, and how to use this knowledge in a brand management simulation. The course culminates with the evolution of marketing, particularly focusing on opportunities presented by the Internet.

- **BAC631 Auditing (3 credits)** This introductory course analyzes the overall audit process as typically planned and implemented to execute operational, performance, and fraud audits. It is designed to provide students with the fundamental concepts of the theory of auditing, auditing techniques and procedures, auditor's reporting procedures, audit required reports, and applicable standards observed by internal and external auditors. Emphasis is placed on accepted auditing/professional standards, objectives, generally accepted accounting principles (GAAP), and procedures used to gather, analyze, interpret, summarize, and certify financial statement information and supporting data, and guarantee its integrity. Ethical and legal considerations are also covered.
- **BAC632 Taxation for Managers (3 credits)** This course provides an overview of the applicable fundamental federal laws of the United States and the rules that regulate the federal income taxation of individuals and various common forms of business organizations such as Regular (C) Corporations, Partnerships, Limited Liability Companies (LLC's), and S Corporations. In addition, the course will also address basics topics related to State and Local Taxation and International Taxation. Emphasis is placed on the appropriate laws and rules affecting the determination and computation of the applicable tax liabilities and understanding the appropriate manner to report tax information for the above-mentioned entities. The material covered in this course is presented with a significant emphasis on how tax compliance and planning affect the management decision-making process rather than on tax computation.
- **BAC641 Cost Accounting Fundamentals (3 credits)** This course covers several aspects of the strategic cost accounting process, placing emphasis on methods available to measure and quantify different types of costs and how such information influences the decision-making process, performance evaluations, and organizations' strategic planning. Key cost accounting topics are assessed, including, but not limited to cost analysis, direct and indirect costs, fixed and variable costs, inventory cost, job cost, activity-based costing, and target costing among others. Other topics of interest such as cost collection systems, constraint analysis, and cost variability are also covered.
- **BAC642 Managerial Accounting II (3 credits)** This course covers the essential elements involved in the creation, use, interpretation, and reporting of internal accounting data and supporting information concerning daily business operations. Emphasis is place on the managerial aspects of cost control, reporting, budgeting, profit planning, forecasting of marketing and trends, and the use of such information to support the decision-making process affecting both, current and future financial decisions

- **BUS651 Information Systems and Technology Manager (3 Credits)** Students will gain a solid understanding of the core fundamentals of information systems (IS) today in this course. They will explore the key principles of IS with a captivating overview of the IS discipline and the rapidly changing role of today's IS professional. The focus of this course is to bring the latest IS topics and examples to the forefront, while new opening vignettes, cases, and special interest features clearly demonstrate the emphasis today's organizations place on innovation and speed. Students gain an understanding of cloud computing, forecasting, and some of the most recent developments affecting virtual communities, virtual teams, and work structures. It is the concise IS overview students need to function more effectively as workers, managers, decision makers, and organizational leaders in business today.
- **BUS652 Research Methodology (3 Credits)** In this course students will begin conducting a scientific research project that will serve as the basis for the completion of a Master Thesis. To this effect, students must rigorously follow the applicable steps of the scientific method, which covers the portion of the research process that includes conceptualization and ethics, and the description of the qualitative, quantitative, or mixed scientific method to be followed. Specifically, students will identify and frame a problem of interest that is worthy of seeking a solution for and/or answers to related questions, which have been conceptualized to fundamentally improve the understanding of such problem; Address the problem and/or questions related to the problem by performing a background research conducive to gathering pertinent information aimed to become familiar with what is current known about the problem and/or the proposed related questions, including potential answers; Establish the parameters that will be used to probe and understand the selected problem and/or the proposed questions; Conceptualize and design the scientific method to be implemented for conducting the probe; Plan and propose a precise and complete research proposal that includes all the above elements and, in addition, a detailed description of the procedures to be followed during the execution of the field work as well as the population expected to participate and/or sampling to be collected for future analysis, and the description of the method of evaluating the information collected. Students must follow the most updated version of the APA guidelines to write their research proposal. The student must successfully complete this requirement with a B grade or higher to graduate.
- **BUS661 Operations and Project Management (3 Credits)** This course enables students to develop the skills and concepts needed to ensure the ongoing contribution of a firm's operations to its competitive position. It helps them to understand the complex processes underlying the development and manufacture of products, as well as the creation and delivery of services.

- **BUS662 Thesis (3 Credits)** In this course students are expected to continue and eventually complete their Master Thesis. To this effect, students must follow methodically the scientific method described as part of the research proposal previously completed and approved. During this final phase, student will execute the approved procedure to conduct the field work, which could be repeated as needed to ensure that the collected data is accurate and reliable at the time of gathering; Compile the information gathered from experimentation and/or observation; Carefully record all the compiled data (observations, measurements, information from surveys, among other predetermined data) as a functions of the variables tested; Analyze the recorded data applying the appropriate methodology; Interpret the results focusing primarily on providing a solution to the selected problem and/or providing answers to the proposed related questions, without disregarding opportunities for addressing other aspects of the propose problem not previously identified as objectives, but that transpired from the interpretation of the gathered data; Establish the conclusions inferred from the experimental results; and present recommendations suggesting further relevant scientific research. Students must follow the most updated version of the APA guidelines to write their Master Thesis, and coordinate a final oral presentation, which should be considered an integral part of a research project. The student must successfully complete this requirement with a B grade or higher to graduate.