



Bryant University

Graduate School of Business 2012-2013 Academic Catalog

Graduate School of Business

Master's Degree Programs

Master of Business
Administration (MBA)

Master of Professional
Accountancy (MPAc)

Master of Science in
Taxation (MST)



GRADUATE SCHOOL OF BUSINESS

401-232-6230

gradprog@bryant.edu

www.bryant.edu/gradschool

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Bryant

UNIVERSITY

Graduate School of Business 2012-2013 Academic Catalog

College of Business Mission Statement:

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

To fulfill this mission, we:

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



Bryant University Accreditation

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

Nondiscrimination Policy

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

U.S. Department of Education, Office of Civil Rights, Region One, Boston, MA 02109, regarding the University's compliance with regulations.

Conditions of Enrollment and Rights Reserved by the University

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

History and Background of the Graduate Programs

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

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

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

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

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

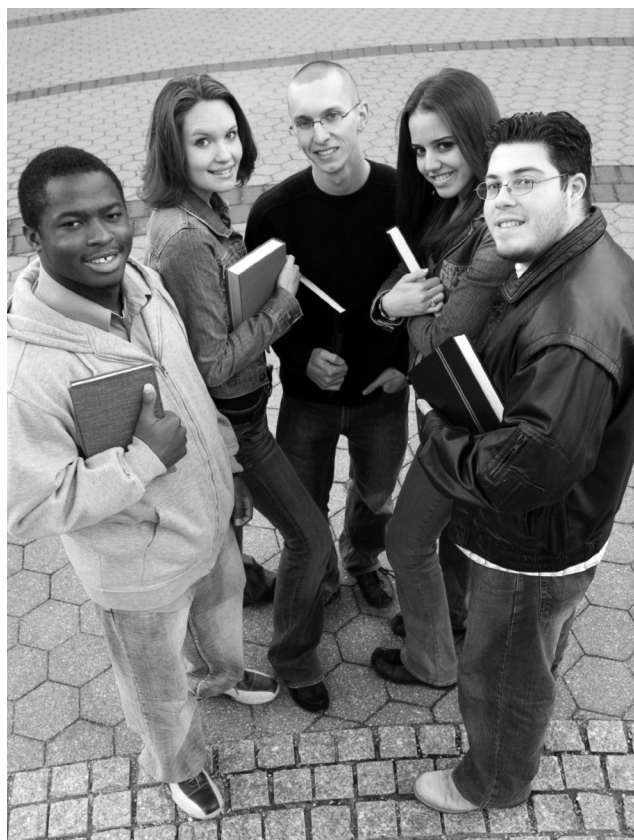
In response to market demand, a tax concentration was added to the MPAc program in 2010.

Graduate programs are administered by the Graduate School. The two-year MBA and MST courses offered during the evening and the one-year MBA and MPAc courses offered during the day provide an opportunity for qualified men and women to obtain their advanced professional degrees.

Bryant University: The Knowledge and Character of Success

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

A Bryant education seeks to impart the “character of success.” Since its founding in 1863, Bryant University has been enabling students to build the knowledge and character needed to achieve success in life and in business. As an institution Bryant strives to provide students with an education that helps them succeed as creative and responsible leaders in business, industry, government and society.



ADMISSION REQUIREMENTS

Domestic Applicants

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

Applicants must submit:

- Bryant University Graduate School application.

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

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

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

- Official score on the Graduate Management Admission Test (GMAT).*
- Statement of objectives and professional interests (no more than one page).
- A current resume.
- \$80 application fee.
- Interview — An informational interview (either in person or by phone) is strongly recommended.

Informational interviews may be scheduled by contacting the Graduate School office. An interview is a good way to learn more about our programs and how best to approach the application process.

Admission interviews are by invitation only and are scheduled by the Graduate School office. An admission interview is part of the application process and aids the Admission Committee in making appropriate admission decisions.

* The only waivers granted for the GMAT are:

- MST applicants who are Certified Public Accountants or who are enrolled agents.
- Applicants who hold a doctorate or terminal degree (PhD, MD, JD).
- MPAC applicants from an AACSB accredited program whose cumulative GPA is 3.5 or higher (3.4 for Bryant students).

Students who are enrolled full-time are required to forward completed health forms to Health Services and to show proof of health insurance.

International Applicants

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

International Student Admission Requirements:

- Applicant must provide documentation from an academic evaluation agency which indicates that the applicant has earned a degree equivalent to a U.S. bachelor's degree.
- Bryant University Graduate School application.

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

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

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

- Official score on the Graduate Management Admission Test (GMAT). GMAT waivers are available to MBA applicants who hold an earned doctorate, MPAC applicants who have earned a 3.5 cumulative undergraduate GPA from an AACSB accredited institution, or for MST applicants who are certified public accountants or enrolled agents.
- A current resume.
- Interview — An interview (either in person or by phone) is strongly recommended for prospective students.
- Statement of objectives and professional interests (no more than one page).
- \$80 application fee.
- Official TOEFL score for applicants whose native language is not English or whose undergraduate instruction was not conducted in English.
- International Graduate Student Certification of Finances from international applicants seeking an I-20.

Deferred Admission

If an accepted student cannot begin classes in the semester for which he/she applied, the student may defer his/her admission until the next term. Requests for a deferral must be made in writing to the Graduate School and may be approved for up to one year. If an applicant matriculates into a program within a one-year period, the commitment fee is applicable toward tuition fees.

Re-admit Policy

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

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

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

Non-matriculating Students

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

ACADEMIC POLICIES AND PROCEDURES

Academic Program Planning

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

Waivers

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

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

MBA501 Economics for Business

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

MBA505 Applied Business Statistics

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

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

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

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

Transfer Credits

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

Students who have completed course work prior to matriculation may transfer up to two 3-credit courses to their degree program. Transfer credits from an incomplete degree are limited to those taken within the last three years with a grade of 'B' or better from an institution accredited by AACSB – International. Students who wish to transfer course work should submit a Transfer of Credit Request along with a course description or course syllabus to the Graduate School. The Graduate School will forward the request to the appropriate department chair for evaluation. If the request is approved, the course(s) will be applied to their Bryant degree requirements and students will receive an updated curriculum outline. The graduate school will not accept transfer courses that are equivalent to MBA520 or MBA521.

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

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

Registration

Only students who have been admitted to the Bryant Graduate School of Business may enroll in coursework. Courses in the Master of Business Administration program are designed as a three-semester per year course of study. Thus, students are expected to maintain continuous enrollment throughout their program of study and are expected to proceed through the program with the cohort with which they were admitted.

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

The Masters of Professional Accountancy is a full-time day program which is typically completed in two semesters of full-time enrollment.

The MPAc with a Tax concentration is a full-time program featuring courses that meet in the day and evening. The MPAc Tax is typically completed in two full-time semesters

Time Limitations for Completion of Program

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

Directed Independent Study

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

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

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

Auditing a Course

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

Leave of Absence

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

Although leaves of absence from the MBA program are discouraged, it is recognized that occasionally there are significant life-altering events that may result in the need for a student to suspend continuous enrollment from their respective program on a temporary basis. Consequently, any student who, prior to completion of the MBA requirements, seeks to decline registration for an upcoming semester may do so by registering for a Leave of Absence. An MBA student on a leave of absence may re-enter the program on a space available basis. Students are still expected to complete their program within a six year time frame. Students on military deployment are exempt from this policy.

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

Cancellation of Classes

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

The announcement to cancel or delay classes will also be available on the university website at www.bryant.edu. When individual classes are cancelled, students will be notified via their Bryant email accounts.

Grading System

The graduate programs use the following grading system:

Grade	Grade Points	
A	4.0	Excellent
A-	3.7	
B+	3.3	
B	3.0	Good
B-	2.7	
C+	2.3	
C	2.0	Satisfactory
F	0.0	
I	Incomplete in assigned work	
W	Withdrawn	

NOTE: Values assigned to each letter grade are determined by individual faculty members.

Letter Grades of B-, C+, and C: These grades, though acceptable, represent average performance and thus, must be offset by other higher grades in order to maintain a 3.0 cumulative average and subsequently to graduate from the program. Courses in which a student earns a B-, C+, or C cannot be repeated.

Letter Grade of F: A letter grade of "F" indicates a course failure and remains on the transcript and is included in all future GPA calculations. If an "F" was earned in a core course, the core course must be repeated. If an "F" was earned in an elective, that specific course does not have to be repeated. However, the student must enroll in another elective in order to successfully complete the total number of credits required to earn the degree. The student's transcript will record both course enrollments and grades.

Letter Grade of I: In the case of extenuating circumstances, the instructor may allow an additional period of time – usually two weeks beyond the end of the semester – to complete the course. The incomplete "grade" is figured into the grade-point average (GPA) of the student as an "F", or failure, until such time as course work is completed and a new grade is assigned. A Request for Incomplete Grade form is required prior to the end of the grading period; the initiation of this step can be started by either the faculty member or the student, however, agreement by both parties regarding the terms of the course extension period and the course work to be completed is expected. Failure of the student to complete course work within 30 days will require

approval of the assistant dean for an extension of up to an additional 60 days. At the end of 90 days from the end of the semester, any course work not completed as agreed will be viewed as failing and the professor will be asked to make a course grade determination based on any and all other course work performed.

Letter Grade Designation of W: Students can elect to withdraw from a course without penalty at any time until [and including] the last regularly scheduled class session as designated by the university calendar. All withdrawals after the add/drop period will be recorded with a grade of “W” on a student’s transcript. A “W” carries no quality points and, therefore, does not affect a student’s grade point average.

GPA Calculations

Students are required to earn a cumulative grade point average (GPA) of 3.0 to successfully complete a graduate program. Only courses taken and credits received in the graduate programs at Bryant University are included in the computation of the grade-point average.

Quality points are determined by multiplying credits by grade points. Grade points are 4.0 for an A, 3.7 for an A-, 3.3 for a B+, 3.0 for a B, 2.7 for a B-, 2.3 for a C+, 2.0 for a C, and 0.0 for a failure. The grade-point average (GPA) is determined by dividing the total quality points earned by the total credits completed.

Academic Standing

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

Graduation

During the fall or spring semester of a student’s program, students should complete and submit to the Graduate School an *Application for Graduation* form.

Students who complete their degree requirements during a summer term may participate in commencement exercises of that academic year.

Honors at Graduation

To graduate with honors, a student must attain a grade-point average of 3.75 or better.

Academic Warning

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

Academic Honesty Policy

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

The academic community, therefore, does not tolerate any form of “cheating” – the dishonest use of assistance in the preparation of outside or in-class assignments. Such violations, including plagiarism, are subject to disciplinary action. To preserve its commitment to the high standards of intellectual and professional behavior, Bryant University will respect intellectual excellence and expect intellectual honesty.

The following due process procedure shall apply to cases of graduate students involving academic dishonesty:

Step 1

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

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

Step 2

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

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

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

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

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

Academic Grievance Process

Students who have academic grievances are entitled to have their dispute reviewed by a formal and systematic process. Students have sixty (60) days from the time the grade is posted to initiate their concerns in writing to the professor of the course. The Academic Grievance Process should begin with a good-faith attempt for resolution between the student and professor.

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

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

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

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

Graduate School Code of Conduct

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

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

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

TUITION, FEES, AND FINANCIAL AID

2012-2013 Tuition and Fees (per credit)

One-year MBA	\$1065 per credit
Two-year MBA	\$1029 per credit
MPAc	\$1120 per credit
MST	\$1120 per credit

Fees:

MBA Management Concepts and Skills:	\$800
MPAc Commitment Fee:	\$250
MST Commitment Deposit:	\$250
GIE Travel Fee (MBA Programs):	\$1000
Application Fee:	\$80

Tuition bills are sent to students via electronic billing. Students receive an E-bill through their Bryant email and have the option to pay online with a check, establish reoccurring payments, view current activity, and much more. Students may pay tuition on-line through their electronic account center with Master Card, American Express, Diner's Club, or China Union.

Application Fee

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

Commitment Fee

MBA students submit a non-refundable deposit of \$800 which represents tuition for the required one-credit course, MBA515 Introduction to Management Concepts and Skills, and indicates their acceptance of admission and intention to enroll in the Bryant MBA program.

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

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

Reimbursement of Graduate Tuition by Employer

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

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

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

Course Withdrawals and Refunds

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

Dropping a Course

A student may drop a course during the Add/Drop period, as posted on the University calendar, and thus the course will not appear on the student's transcript.

Withdrawing from a course

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

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

Tuition Refunds

There is no charge for dropping a course up to 24 hours after the first week of classes. By contrast, there is no refund for withdrawing from a course after the fifth class session. The complete refund schedule is as follows according to the date that written notice is received:

Prior to 24 hours after the first week	100%
Prior to the second week	80%
Prior to the third week	60%
Prior to the fourth week	40%
Prior to the fifth week	20%
After the fifth week	No refund

Note: For the purpose of tuition refund, the week begins at 12:00 AM on Sunday. The Graduate School reserves the right to adjust its refund policy during the summer semester based on class meetings.

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

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

Withdrawal from the University

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

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

Graduate Assistantships

Full-time graduate students are eligible to apply for graduate assistantships with an academic department usually related to their area of interest or professional background. Some of these competitive positions support faculty and involve conducting academic research or preparing class materials. These positions not only enhance the student's experience, they also allow for tuition remission.

Only applicants who have been accepted to a graduate program will be considered for an assistantship.

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

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

Endowed Scholarships

Graduate Alumni Council Scholarship

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

Kenneth R. and Janet MacLean Scholarship

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

Financing Options

William D. Ford Federal Direct Loan Program

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

Alternative Education Loans

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

Veterans Administration Educational Benefits

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

Private Scholarships

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

STUDENT SERVICES

Beta Gamma Sigma

Membership in Beta Gamma Sigma is the highest recognition business students anywhere in the world can receive in undergraduate or master's programs accredited by AACSB-International.

Graduate Student Association

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

Cultural and Recreational Opportunities

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

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

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

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

Art Series

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

George E. Bello Center for Information and Technology

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

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

Unisttructure

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

Amica Center for Career Education

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

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

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

Learning Specialists

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

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

Writing Center

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

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

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

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

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

Language and Learning Laboratory

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

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

Public Safety

ID and Parking Sticker Policy

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

Parking and Traffic Rules

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

Bryant Center

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

The Intercultural Center for International Education & Multicultural Affairs

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

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

Bryant Bookstore & Online Purchases

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

Campus Ministry

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

Koffler Technology Center

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

Campus Media

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

The Archway

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

WJMF

WJMF is Bryant's student-run radio station. Formerly broadcasting at 88.7 FM, the station entered into a partnership with Boston-based WGBH in May 2011 that enabled WJMF to become the first student-run station in the region to be available on several new transmission platforms, including WJMF HD-2 and mobile DTV channels. The partnership also gives Bryant students the opportunity to work alongside WGBH technicians and learn from the best digital and broadcast experts in the business. In exchange, WGBH uses 88.7 FM to rebroadcast its classical programming. (WJMF also can be heard online and via smartphone applications.)

Health Services

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

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

The Ronald K. and Kati Machtley Interfaith Center

Designed by award-winning firm Gwathmey Siegel & Associates Architects, the Ronald K. and Kati C. Machtley Interfaith Center provides a place for people of all faiths to come together to express their spirituality and learn from one another.

Athletics and Recreation Complex

The Elizabeth Chace Wellness and Athletic Center

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

Gymnasium

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

Athletic Fields

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

Multipurpose Activities Center (MAC)

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

Bulldog Stadium

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

THE BRYANT MBA CURRICULUM

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

The learning goals and objectives of the MBA program are:

Goal 1

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

Goal 2

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

Goal 3

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

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

Goal 4

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

Goal 5

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

TWO YEAR MBA CURRICULUM WITH SPECIALIZATIONS

*Specializations are available in Global Supply Chain Management,
Global Finance, International Business or General Management*

Business Foundation Courses

(May be waived based on prior academic experience)

Macroeconomics and Microeconomics	3 credits
Statistics	3 credits

Core Courses

MBA515	Management Concepts and Skills	1 credit
MBA520	Managing Corporate Enterprise	3 credits
MBA521	Leading Effective Organizations	3 credits
MBA522	Reporting and Controlling Resources	3 credits
MBA523	Managing Information Resources	3 credits
MBA524	Managing Financial Resources	3 credits
MBA525	Marketing for Competitive Advantage	3 credits
MBA526	Value Formation Through Operations	3 credits
MBA528	Global Immersion Experience (GIE)*	3 credits
MBA651	Mastering Strategic Analysis for Decision Making	3 credits

Electives

MBA527	Globalization and Its Consequences	3 credits
	Specialization elective 1	2 credits
	Specialization elective 2	2 credits
	Specialization elective 3	2 credits

* MBA528 Global Immersion Experience is optional but highly recommended for Two Year MBA students. If a student elects not to enroll in the Global Immersion Experience, the credits must be acquired by enrolling in two additional elective courses totaling four credits.

TOTAL REQUIRED:	37 - 43 Credits
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ONE YEAR MBA CURRICULUM WITH SPECIALIZATIONS

Specializations are available in Global Supply Chain Management, Global Finance, International Business, or General Management

Business Foundation Courses

(May be waived based on prior academic experience)

Macroeconomics and Microeconomics	3 credits
Statistics	3 credits

Core Courses

MBA515	Management Concepts and Skills	1 credit
MBA520	Managing Corporate Enterprise	3 credits
MBA521	Leading Effective Organizations	3 credits
MBA522	Reporting and Controlling Resources	3 credits
MBA523	Managing Information Resources	3 credits
MBA524	Managing Financial Resources	3 credits
MBA525	Marketing for Competitive Advantage	3 credits
MBA526	Value Formation Through Operations	3 credits
MBA527	Globalization and Its Consequences	3 credits
MBA528	Global Immersion Experience (GIE)	3 credits
MBA641	Long Term Career Planning	1 credit
MBA645	Business Practicum	2 credits
MBA651	Mastering Strategic Analysis for Decision Making	3 credits

Electives

Specialization elective 1	2 credits
Specialization elective 2	2 credits
Specialization elective 3	2 credits

TOTAL REQUIRED: 40 – 46 Credits

MBA PROGRAM REQUIRED COURSES

The Bryant MBA offers two options: (1) a two year, part-time MBA; (2) a one year, full-time MBA. Required courses for the two Bryant MBA options are as follows:

MBA BUSINESS FOUNDATION COURSES

(6 credits)*

MBA501 — Economics for Business

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

MBA505 — Applied Business Statistics

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

* These courses may be waived with successfully completed coursework in one or both areas at the undergraduate or graduate level. Students who have not had one or both of the foundation courses may choose to fulfill the requirements at the undergraduate or graduate level and may be done at Bryant University or at any other accredited institution. Students may be accepted without completing this requirement but may not begin their program until the course(s) is completed.

MBA INTRODUCTORY COURSE

(1 credit)

MBA515 — Management Concepts and Skills

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

MBA CORE COURSES

(24 credits)

MBA520 — Managing Corporate Enterprise

Operating in a Complex and Global Setting

Successful management of a corporate enterprise begins with a coherent, well-defined strategy. This course develops the knowledge and skills necessary to analyze, formulate and implement strategy effectively. The course will address the complexity of leading a business in this era of globalization, social and technological change, and dynamic firm and industry boundaries.

MBA521 — Leading Effective Organizations

Personal Aspects of Managing People and Organizations

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

MBA522 — Reporting and Controlling Resources

Planning, Control and Decision-making

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

MBA523 — Managing Information Resources

Gaining Competitive Advantage in Information Technology

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

MBA524 — Managing Financial Resources

Raising and Investing Capital to Maximize Value

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

MBA525 — Marketing for Competitive Advantage

Leading Innovation and Managing Relationships

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

MBA526 — Value Formation through Operations

Managing Production, Logistics, Technology and Services

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

MBA527 — Globalization and Its Consequences

This course deals with globalization and its economic and business implications. It is composed of three modules: (1) global business, (2) global finance, and (3) global supply chain management. Students will explore globalization and its consequences through a combination of lectures, discussions, simulation exercises, and case studies.

MBA528 — Global Immersion Experience

The Global Immersion Experience has been designed to embed the knowledge and skills needed for today's managers to operate effectively in a globalized world. The course typically encourages students to explore a given country or region in depth and in the process become aware of the economic opportunities and pitfalls in doing business in that country/region. Students will be able to take this experience and apply it to a different country. An important aspect of GIE is a student project with an overseas firm in the destination country that builds on the first semester of academic study covering areas of strategy/leadership, supply chain management and accounting/finance. the Global Immersion Experience is required for the One Year MBA program and optional but highly recommended for the Two Year MBA.

MBA651 — Mastering Strategic Analysis and Decision-Making

Achieving Competitive Performance of the Firm

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

Students in the One-year MBA are required to complete:

MBA641 — Long Term Career Planning

One-credit [To be delivered Fall & Spring semesters]

The purpose of this course is to prepare students to enter—as well as to manage others in—the workplace, including gaining an appreciation for applicant and employee attributes and behaviors that lead to successful outcomes, both from a “self” and a manager’s perspective. This course will also focus on students establishing a career plan and to that end the cultivation of critical skills associated with writing, presentation, and interviewing.

MBA645 — Business Practicum

Students will work with a corporation or non-profit organization to develop and implement solutions to business problems or plans to exploit business opportunities. Teams will work closely with company executives to develop a project that adds value to the firm and provides students with hands on experience working with a company.

MBA ELECTIVES

MBA students may elect to specialize in one of four areas, Global Supply Chain, Global Finance, International Business, or General Management. A specialization area is made up of three, two credit electives within the specialization discipline. The General Management specialization is made up of three, two credit electives from any one of the specialization areas.

MBA Global Finance Specialization

GFIN601 — Global Financial Management

This course deals with the theories and principles of global financial management. It develops a framework for evaluating the opportunities, costs, and risks of operating in the global markets for goods, services, and financial assets. Topics include the rationale for hedging currency risk, treasury management of international transactions, managing transaction exposure to currency risk, managing operating exposure to currency risk, foreign market entry and country risk management, multinational capital budgeting, multinational capital structure and cost of capital, and corporate governance. Students will explore global financial management by analyzing case studies and preparing a country analysis report for market entry.

GFIN602 — Global Financial Markets and Institutions

The markets and institutions of international finance have, in recent years, undergone significant changes. "Global Financial Institutions and Markets" will compare and contrast the structure and trends of both US and international financial markets and institutions. Topics include international money and capital markets, foreign exchange markets, emerging markets, the changing roles of financial institutions, the internationalization of financial services, global interest rates, developments in derivatives markets (e.g. credit default swaps), bank valuation methodology, global housing markets and funding (securitization vs. covered bonds), universal banking, non-bank financial institutions, technological change, international financial crises, as well as the coordination and impacts of regulation on financial services (e.g., Dodd Frank, and Basel III, and Solvency II). Extra emphasis will be placed on incorporating current events thru extensive use of the Wall Street Journal and the Financial Times. These topics will be presented using a combination of interactive lectures and discussions.

GFIN603 — Financing the Global Supply Chain

In 1973 world merchandise exports were a mere \$579 billion, by 2010 the figure was \$14.851 trillion. The advent of globalization and the economic development of emerging countries have created nothing short of a revolution in the physical supply chain. This course will examine the developments and opportunities of the parallel but critically important flow of funds that support the flow of goods. The course will be delivered relying heavily on cases and group discussion.

Specifically the course will look into current knowledge and trends in the following areas:

- International trade finance (Letters of Credit, bills of lading, export insurance, export factoring, forfeiting, export credit agencies)
- International cash management
- Insurance, credit risk & risk management
- Capital investment decisions related to the global supply chain
- Sources and strategies supply chain finance

MBA Global Supply Chain Specialization

GSCM601 — Corporate Social Responsibility in Global Supply Chain Management

This course will focus on the strategic impact of corporate social responsibility on the global supply chain. The goals of this course are to provide students with an in-depth knowledge of the various types of supply chain events that are connected to corporate social responsibility and the strategic best practices to mitigate these events. Lectures will provide a theoretical basis and illustrate the practical application of concepts. Cases, articles from academic journals, short videos, assignments, and one exam will be utilized to reinforce the subject matter and provide a variety of learning modes.

GSCM602 — Financing the Global Supply Chain

In 1973 world merchandise exports were a mere \$579 billion, by 2010 the figure was \$14.851 trillion. The advent of globalization and the economic development of emerging countries have created nothing short of a revolution in the physical supply chain. This course will examine the developments and opportunities of the parallel but critically important flow of funds that support the flow of goods. The course will be delivered relying heavily on cases and group discussion.

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- Insurance, credit risk & risk management
- Capital investment decisions related to the global supply chain
- Sources and strategies supply chain finance

GSCM603 — Advanced Supply Chain Integration

A key challenge to successful supply chain management is coordination of activities across the supply chain. This course will provide strategies for supply chain design by identifying the appropriate level of integration and coordination to improve the long-term performance of the individual companies and the supply chain as a whole. Topics include demand forecasting, integrated business management (sales & operations planning), demand management and CPFR, demand planning, and relationship management. Hands-on learning will take place within a global supply chain management simulation.

MBA International Business Specialization

IB601 — Global Business Management

This course is designed to survey, analyze and appreciate the opportunities and challenges surrounding an international business environment. It focuses on the importance of cultural dynamics as well as legal, political, geographic, and environmental factors. Theories, information and research findings which are useful in understanding different aspects of managing multinational operations are discussed. It will provide a foundation for students interested in exploring career opportunities in international business.

IB602 — Global Human Resource Management

This course addresses the human side of management, with emphasis on what makes a manager effective in a global business environment. Readings, case analysis, experiential exercises, and intensive discussion build students' understanding and management skills. The course explores basic issues in management and special circumstances that arise when management must reach across cultural and national boundaries. The course focuses on three inter-related skill sets. The first is making good decisions; many managers rely on intuition to make decisions. We discuss the pros and cons of intuition, and ways to benefit from intuition without succumbing to the pitfalls. We also discuss ethical management, with attention to ethics in a global business context. The second skill set includes skills and knowledge needed to manage people and relationships. An effective manager is an able negotiator, knows how to successfully navigate the network of informal relationships, and understands what motivates people. The third skill set involves understanding teams and organizations, and how effective organizational change can be designed and implemented. This skill set requires knowledge of organizational design, team dynamics, positive and negative influences on learning and change, and power and politics in organizations.

IB603 — International Marketing

Course Description: This course provides managerial orientation to the topic of global marketing in today's complex, rapidly changing international business environment. A key focus is developing competitive advantage by creating customer value. Course participants will gain a fundamental understanding of marketing strategy and marketing analysis (i.e. customer, competitor and company analysis) as well as an appreciation of the basic strategic issues involved in market segmentation, market targeting, and market positioning in the international arena. The major tactics/tools used by global marketers to facilitate the management of their international marketing plans (i.e. product development, pricing strategies, marketing communications, distribution management) are also examined. Throughout the course, an emphasis is placed on developing skills for entering new markets and sustaining or growing current markets.

THE MASTER OF PROFESSIONAL ACCOUNTANCY (MPAc)

The MPAc program combines a solid foundation in accounting with courses that build professional skills. This professionally managed program can be completed full-time in two semesters [summer/summer, summer/fall, fall/spring, or spring/summer].

The MPAc program with a concentration in taxation is designed for students who want to combine advanced accounting courses with courses in taxation. This program can be completed full-time in two semesters [summer/fall or summer/summer]. Students who complete the MPAc-TAX program may continue on and earn a dual degree by successfully completing six additional tax courses; thereby also earning a Master of Science in Taxation.

Both programs require the completion of 30 credits which help to satisfy the 150 hour requirement for CPA licensure, while preparing graduates for successful careers in accounting.

The learning goals of the Master of Professional Accountancy program are:

Goal 1

Analyze accounting situations

- a. Recognize accounting issues in business situations 1) Identify relevant accounting issues 2) Compare merits of alternatives
- b. Develop appropriate recommendations 1) Recognize current professional standards and/or practices 2) Form reasonable conclusions

Goal 2

Demonstrate effective communication skills for professional accountancy

- a. Effectively write in an accounting context
- b. Effectively speak in an accounting context

Goal 3

Research contemporary accounting topics

- a. Demonstrate an ability to locate relevant professional standards and practices for guidance
- b. Identify appropriate keywords to search for current literature
- c. Interpret and explain discipline-based research

Goal 4

Show effective leadership skills

- a. Demonstrate project leadership skills
- b. Apply effective governance principles for accountability

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

MPAc 515 — Preparing for MPAc Success

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

MPAc 600 — Advanced Assurance and Professional Oversight

This course is designed to provide students with more in-depth knowledge of advanced audit and assurance topics. Emphasis will be placed on the varying roles the AICPA, SEC, and PCAOB play in the governance and oversight

structure of the public accounting profession. The application of judgment in various auditing contexts will also be stressed through case analysis. *Prerequisite: Auditing Concepts, or equivalent.*

MPAc 605 — Corporate Governance

Corporate governance of a large company is complex, involves many stakeholders, and often subject to laws and regulations of many jurisdictions. In 2002, the U.S. Congress passed Sarbanes-Oxley Act - a substantial change in laws governing the capital markets since 1934. This law plays a mitigating role between laws and ethics of corporate governance. The corporate governance issues are also impacted by globalization of business (e.g., International Financial Reporting Standards, IFRS and

globalization of capital markets) and applications of information technology in the corporate reporting supply chain such as XBRL. The course addresses these topics and their roles in shaping compliance with corporate governance rules and regulations in the global economy.

MPAc 615 — Project Management for Accounting Leadership

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

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

MPAc 620 — Advanced Accounting Information Systems

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

MPAc 625 — Government and Not-for-Profit Accounting

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

MPAc 630 — Accounting Theory

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

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

MPAc 635 — Multinational Accounting

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

MPAc 640 — Research and Communication

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

MPAc 645 — Management Control Systems

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

MPAc 650 — Accounting for Income Taxes

This course will provide those students not intending to pursue careers as tax professionals with an understanding of corporate taxation and the ability to apply the financial accounting standards relating to income tax. The course highlights areas (income, deduction, gain, loss, and credit) where financial accounting and tax accounting differ. Topics include current and deferred tax expense and benefit, temporary differences, carry forwards, deferred tax assets and liabilities, valuation allowances, business combinations, investment in subsidiaries and equity method investments, tax allocations, presentation and disclosure, and implementation of accounting for uncertain tax positions.

THE MASTER OF PROFESSIONAL ACCOUNTANCY with TAX CONCENTRATION (MPAc-TAX)

Required Courses

(18 credits)

MPAc615	Project Management for Accounting Leadership
MPAc640	Research and Communication
TAX600	Individual Income Taxation
TAX605	Sales and Exchanges of Property
TAX610	Corporations and Shareholders
TAX625	Partnership Income Tax Problems

Elective Courses

(12 credits, choose 4 from courses below)

MPAc600	Advanced Assurance and Professional Oversight
MPAc620	Advanced Accounting Information Systems
MPAc635	Multinational Accounting
MPAc605	Corporate Governance in the 21st Century
MPAc625	Government and Not-for-Profit Accounting
MPAc630	Accounting Theory
MPAc645	Management Control Systems

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

MPAc 615 — Project Management for Accounting Leadership

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

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

MPAc 640 — Research and Communication

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

TAX600 — Individual Income Taxation

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

TAX605 — Sales and Exchanges of Property

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

TAX610 — Corporations and Shareholders

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

TAX625 — Partnership Income Tax Problems

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

Elective courses for the Bryant MPAc-TAX program are as follows:

MPAc 600 — Advanced Assurance and Professional Oversight

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

MPAc 605 — Corporate Governance in the 21st Century

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

MPAc 620 — Advanced Accounting Information Systems

This course focuses on competencies required to effectively and efficiently manage a complex business entity; using the technology as an enabler. AIS is a multi-disciplinary field of knowledge that engages accounting professionals, IT professionals, regulators, and others. The course challenges you to define or redefine AIS in light of new technological developments and the historic Sarbanes-Oxley Act that are changing the environment of

financial reporting and assessing internal controls. The course also addresses some challenges of assurance services in an IT environment (IT auditing) and the technology that makes continuous reporting (CR) a possibility.

MPAc 625 — Government and Not-for-Profit Accounting

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

MPAc 630 — Accounting Theory

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

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

MPAc 635 — Multinational Accounting

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

MPAc 645 — Management Control Systems

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

MASTER OF SCIENCE IN TAXATION (MST)

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

The learning goals of the Master of Science in Taxation program are:

Goal 1

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

Goal 2

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

Goal 3

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

Goal 4

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

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

Group 1: Required Courses (12 credits)

All courses in this group are required.

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

Group 2: Required Courses (6 credits)

Select two of the four courses. Additional courses from this group may be used to fulfill elective requirements.

TAX605	Sales and Exchanges
TAX620	Tax Practice and Procedure
TAX640	Advanced Income Tax Problems
TAX676	State Taxation

Group 3: Elective Courses (12 credits)

Select four elective courses.

TAX672	Income Taxation of Trusts and Estates
TAX673	Pension and Profit Sharing
TAX674	Corporate Reorganizations
TAX675	Business Tax Planning
TAX677	Estate Planning
TAX678	International Taxation
TAX690	Selected Topics in Taxation

TAX600 — Individual Income Taxation

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

TAX605 — Sales and Exchanges of Property

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

TAX610 — Corporations and Shareholders

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

TAX615 — Estate and Gift Taxation

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

TAX620 — Tax Practice and Procedure

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

TAX625 — Partnership Income Tax Problems

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

TAX640 — Advanced Income Tax Problems

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

Prerequisite: TAX610

TAX672 — Income Taxation of Trusts and Estates

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

Prerequisite: TAX615

TAX673 — Pension and Profit Sharing

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

TAX674 — Corporate Reorganizations

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

Prerequisites: TAX600, TAX605, TAX610

TAX675 — Business Tax Planning

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

Prerequisites: TAX600, TAX605, TAX610

TAX676 — Multi-State Taxation

Various states have adopted revenue - raising statutes that vary from income taxes, franchise taxes, license taxes and business profits taxes. A company doing business in more than one state must develop tax planning strategies that can reduce its overall state tax burden. This requires an understanding of the wide disparity of methods used to determine a state's taxable income and the tax rates imposed on that income. This course examines the tax structure in the State of Rhode Island. In addition, it covers nexus and its role in multi-state taxation. It discusses the sales, payroll, and property appointment factors used to allocate income amongst the states; the unitary method of state taxation; domicile concepts; and state taxation of e-commerce. The Uniform Division of Income for Tax Purposes Act and the Multistate Tax Compact will also be covered.

TAX677 — Estate Planning

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

Prerequisite: TAX615

TAX678 — International Taxation

This course covers the special tax rules that apply to cross-border transactions between the United States and its trading partners. The U.S. taxation of foreign-source income earned by U.S. taxpayers (outbound taxation) and the U.S. taxation of U.S.-source income earned by foreign taxpayers (inbound transaction) is studied in detail. Topics include: sourcing of income and deductions; transfer pricing; extraterritorial income exclusion; subpart F income and the foreign tax credit.

Prerequisites: TAX610

TAX690 — Selected Topics in Taxation

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

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Montclair, NJ

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

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

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

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

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

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

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

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

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

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

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

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

Teresa McCarthy, B.S., University of Massachusetts, Amhurst; M.S., University of Rhode Island; Ph.D., University of Tennessee; Associate Professor, Marketing

Jane McKay-Nesbitt, B.Hec.; M.Sc., Ph.D. candidate, University of Manitoba; Assistant Professor, Marketing

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sangcheol Song, B.A., M.B.A., Wonsel University; Ph.D. candidate, The Ohio State University, Assistant Professor, Management

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

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

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

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

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

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

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

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

Srdan Zdravkovic, B.S., University of Evansville; M.B.A., University of Indiana; Ph.D. candidate, St. Louis University, Assistant Professor, Marketing

Chen Zhang, B.S., Tsinghua University; Ph.D., University of Alabama; Associate Professor, Computer Information Systems

Xiaochuan Zheng, B.S., Renmin University of China; M.S., Graduate of People's Bank of China; M.S., University of Mississippi; Ph.D., Drexel University

Bryant University Graduate School of Business

2012-2013 Academic Calendar

FALL SEMESTER – 2012

Bootcamp

MBA (full-time)	Tuesday, September 4 - Thursday, September 6
MBA (part-time)	Friday, September 7 - Sunday, September 9
MPAc	Saturday, September 8 - Sunday, September 9
Graduate Semester Begins	Monday, September 10

Graduate Classes Start and End

MBA, MPAc & MST	Monday, September 10
Add/Drop Period Ends	Tuesday, September 18
ALL CLASSES END	Wednesday, December 12

Final Examination Period

MBA, MST	Monday, December 10 - Thursday, December 13
MPAc	Thursday, December 13 - Thursday, December 20

Holidays

Columbus Day	Monday, October 8 — NO CLASSES
Thanksgiving Recess	Tuesday evening, November 20 - Sunday, November 25 DAY CLASSES ONLY ON TUESDAY, NOVEMBER 20
Graduate Semester Ends	Thursday, December 20

WINTERSESSION – 2013

MBA 528 Global Immersion Experience (One Year and Two year MBA students only)	Saturday, January 5 - Monday, January 14
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SPRING SEMESTER — 2013

Bootcamp

MPAc	Saturday, January 26 - Sunday, January, 27
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Graduate Classes Start and End

MBA, MPAC, MST	Monday, January 28
Add/Drop Period Ends	Tuesday, February 5
ALL CLASSES END	Friday, May 3

Final Examination Period

MBA, MST	Tuesday, April 30 - Monday, May 6
MPAc	Monday, May 6 - Tuesday, May 14

Holidays

President's Day	Monday, February 18 — NO CLASSES
Spring Break	Monday, March 11 - Sunday, March 17 — NO CLASSES
Graduate Semester Ends	Tuesday, May 14
Graduate Commencement	Thursday, May 16

Bryant University Graduate School of Business

2012-2013 Academic Calendar

SUMMER SEMESTER – 2013

Graduate Classes Start and End

MBA & MST Classes	Monday, May 20 - Thursday, August 1
MPAc Bootcamp	Tuesday, May 28 - Wednesday, May 29
MPAc (Session I - Day Classes Begin)	Thursday, May 30 - Tuesday, July 2
MPAc (Session II - Day Classes Begin)	Monday, July 15 - Monday, August 19

Final Examination Period

MPAc (Session I - Day Classes)	Monday, July 8 - Wednesday, July 10
MPAc (Session II - Day Classes)	Wednesday, August 22

Holidays

Memorial Day	Monday, May 27 — NO CLASSES
Independence Day	Thursday, July 4 — NO CLASSES

No Classes

MPAc Exam Preparation	Wednesday, July 3 and Friday, July 5
No MPAc Classes	Monday, August 5 and Wednesday, August 7
Graduate Semester Ends	Wednesday, August 22

***Note: MPAc classes will be held on Monday, August 12, 2013 (VJ Day Holiday).**

The Graduate School makes every effort to keep the information in this catalog, academic policy and curricular requirements up to date but reserves the right to make policy and curriculum changes on an ongoing basis.