Dean  Michael J. Ginzberg
Senior Associate Dean for Academic Affairs  Ajay Adhikari
Associate Dean for Academic Programs  Lawrence P. Ward
Undergraduate Programs  Jesse Boeding (Assistant Dean),
Greg Bailey, Tonya Clonen, Derek Hewlett, Chad Nelson,
Rene Thomas
Graduate Programs  Anne M. Ferrante (Director),
Brian McEntee, Nichole Wood
Admissions  Judith E. Byers (Director), Michelle Doyle,
Jason Kennedy, Chris Lind
Global Learning Programs  Jolie Roetter (Director)
Kogod Leadership and Applied Business
Allison Holcomb (Director), Andrew Toczydowski
Kogod Center for Career Development
Arlene Hill (Director), Andrea Carpenter, Jacques Domenge,
Annie Matanin, Jennifer Murphy, John O’Neill, Win Taylor
Kogod Center for Business Communication
Bonnie Auslander (Director), Nancy Sachs

Full-Time Faculty
University Professor Emeritus  H.E. Striner
University Professor  H.K. Baker
Professor Emeritus/a  C.I. Bartfeld, D.R. Brenner,
T.V. DiBacco, R.M. Durand, R.B. Edelman, R. Estes,
G.T. Ford, D.M. Khambata, P.C. Kumar, A. LaSalle,
D.C. Martin, M.B. Mazis, J. Owens, W.H. Peters, M. Seldin,
J.H. Sood
Professor  A. Adhikari, B. Bird, E. Carmel, P. Chinloy,
W.H. DeLone, A. Durtu, A. Espinosa, M. Ginzberg,
M. Hastak, S.R. Holmberg, G. Krishnan, R. Lumsdaine,
T. Mroczkowski, M.P. Sampson, E.A. Wasil, D.T. Williamson
Associate Professor Emeritus/a  G.F. Bulmash, J.R. Burns,
J.R. Butts, S.H. Ivison, Jr., J. Kokus, Jr., R.L. Losey, A.
C. Perry, V. Selman, R.M. Springer, Jr., R.B. Thompson,
R.J. Volkema
Associate Professor  M.A. Clark, K.J. Cornaggia, P. David,
F.L. DuBois, H. Elms, R. Gibson, S.A. Grier, R. Hauswald,
I. Karamen, P.J. Jacoby, S. Krische, G. Lee, G Martin,
M.A. Mass, A. Mitra, J. Oetzel, L.A. Riddick, M.A. Robe,
J.L. Swasy, X. Zhang, Y. Zhao
Assistant Professor  N. Amaral, W. Boland, V.G. Bruno,
E. Cakici, R. Edgell, C. Goldberg, Y. Jeong, R.G. Linowes,
S. Mady, S. Mazvancheryl, A. Mislin, A. Omar, T. Prono,
C. Russell, L. Shrenk, Y. Zhang

Senior Professorial Lecturer  D. Jacobs
Professorial Lecturer  M. Clayton
Executive in Residence  S. Bedford, M. Carberry,
A. Del Mar, C. Evans, S. Fowler, D. Harr, O. Ionici,
J. Katkish, D. Kautter, J.A. Klein, E. Lindsay, J. Moser,
G. Nakshbendi, J. Pope, R. Sicina, M. Waldman

Mission
At American University's Kogod School of Business in
Washington, DC our mission is to:
• Provide our graduates with a rigorous framework of business
  education and research that develops their critical thinking
  and problem solving skills that are relevant to all industries
  and interests.
• Prepare our graduates to be the best to work and lead in
  organizations across the private and public sections spanning
  the globe, and to understand the broad and enduring impact
  organizations have on individuals and society.
• Conduct and publish high-quality scholarship for academic
  and professional audiences.

Vision
The American University Kogod School of Business is
committed to the belief that profit and purpose are not at odds.
For more information: www.kogod.american.edu

Accreditation
The Kogod School of Business is accredited by AACSB In-
ternational, the Association to Advance Collegiate Schools of
Business.

Departments and Centers
The school is made up of six departments: Accounting and
Taxation, Finance and Real Estate, International Business,
Information Technology, Management, and Marketing. The
Accounting and Taxation Department oversees the instruction
of all courses pertaining to accounting, taxation, and business
law. The Department of Finance and Real Estate provides
courses in finance, financial institutions, managerial
ecoconomics, and real estate. The Department of International
Business offers a variety of international courses that cover all
of the business disciplines, including marketing, human
resources management, finance, accounting, and trade. The De-
partment of Information Technology provides instruction in
information technology, with particular emphasis on the global
dimensions of technology, as well as production/operations
management, statistics, strategies for information technology
development and use, and management of information technol-
ogy resources. The Management Department provides instruc-
tion in the areas of human resources, organizational behavior, entrepreneurship, strategy, business and corporate ethics, sustainability management, and global business citizenship. The Department of Marketing teaches courses in consumer behavior, research, advertising and promotion, marketing strategy development, and technology based marketing.

The Center for Information Technology and the Global Economy is a leader in the area of business issues at the intersection of information technology and globalization. This is accomplished by supporting scholarly research and dialogue with the practitioner community.

Kogod Center for Career Development (KCCD)

Given the unique professional development needs of business students, Kogod has its own career center which provides comprehensive career services to all Kogod students. The KCCD hosts a wide range of employers for on-campus recruiting and coordinates NYC industry trips each fall (Finance/Real Estate) and spring (Marketing/Communication). Through cutting edge online resources and a knowledgeable staff, KCCD provides students 24/7 career support ranging from identifying an area of interest to identifying potential employers. Professional and student staff provide customized one-on-one advising, workshops and mock interviews to ensure students are successful not only in their initial internship and job searches, but in their lifelong career management as well. Throughout the year, KCCD hosts Industry Days that bring working professionals, hiring managers, alumni and students together for educational and hiring purposes. These Industry Days include Accounting/Finance, Consulting, IT, Marketing, International Business, the Business of Entertainment as well as The Kogod Network. More information about KCCD is available at: www.american.edu/kogod/career/index.cfm.

K-LAB (Kogod Leadership and Applied Business)

At Kogod, the belief is that education should extend beyond the classroom to include experiential learning that will enhance students’ intellectual development, leadership ability, communication skills, and professional self-confidence. To that end, a “lab” was created for business students, where activities that allow students to learn valuable skills in real world settings are developed and supported. Information on programs as well as students clubs and organizations is available at: www.american.edu/kogod/klab/

Student Organizations

Accounting Club
Alpha Kappa Psi (AKPsi)
Asian MBA Association
Association for Information Systems
Association of Certified Fraud Examiners
Consulting Club
Entrepreneurs Club
F1 Visa Club
Financial Management Association (FMA)
Graduate Business Association (GBA)
Graduate Marketing Club
Hispanic Business Association (HBA)
International Business Club

JD/MBA Society
LGBT Business Association
Music Business Club
National Black MBA Association
Net Impact at American University
Private Equity & Venture Capital Club
Professional Women's Association
Real Estate Club
Social Media Club
Toastmasters
Undergraduate Business Association (UBA)
Undergraduate Marketing Association
Women in Business

Programs

The Case Competition is one of the premier annual events hosted by the Kogod School of Business for graduate and undergraduate students. Case competitions are an excellent opportunity for students to sharpen their communication skills, case analysis, presentation style, and problem-solving techniques. Students work in teams to analyze a business case and present their findings to area business leaders and alumni who serve as judges.

The 1955 Club provides undergraduate students with meaningful opportunities to develop leadership skills through an annual leadership retreat. The organization emphasizes personal responsibility, integrity, and professional development. The 1955 Club has two groups: Kogod Envoys serve as program ambassadors, and Peer Mentors provide support to first year student programming.

The Washington Initiative is a service learning program that provides Kogod undergraduates with volunteer opportunities to work on substantial business projects at local non-profits and charitable agencies while earning academic credit. The program challenges students to examine their beliefs and values about business, ethics, and civic responsibility by applying business practices to the community’s needs.

The Road Scholars program exposes undergraduate students to the study of business and industry through organized study and travel to a different destination each year. Through site visits, networking events, and workshops, students experience diverse industries firsthand.

The Making a Difference is Our Business program coordinates projects each semester to provide graduate students with the opportunity to work with fellow students on service projects.

Global Learning Programs

One of Kogod's core philosophies is that students who have spent time in diverse locations are better prepared to manage and communicate in cross-cultural settings and compete in a global environment. To complete this critical piece of their business education, students can choose from programs of various lengths in more than 100 locations worldwide, including nearly 30 accredited business programs in over 20 countries.

Kogod undergraduate students can pursue a range of global learning opportunities, including semester, summer or year-long study abroad programs, intern abroad programs, and
intensive short-term courses focused on a specific economy. While abroad, students can earn core or elective credits toward their degree requirements.

Kogod graduate students can choose from several short-term immersive programs, offered in major European business centers as well as emerging economies. Kogod also offers semester abroad opportunities for graduate students, as well as the intensive, week-long Kogod Global Management Institute (KGMI), held on our Washington, DC campus.

Undergraduate Programs

The undergraduate business program provides students with a sound understanding of the major functional areas of business while focusing on the communication, teamwork, and real world problem solving skills needed for successful professional careers. KSB undergraduate programs include the Bachelor of Science in Accounting, Bachelor of Science in Business Administration, the Bachelor of Science in Business, Language & Culture Studies, the Bachelor of Science in Business and Entertainment, and the Bachelor of Science in Finance, as well as minors in accounting, business administration, finance, information systems and technology, international business, leadership and management, and marketing.

The first two years of study focus on the five foundational areas of the General Education Program and additional coursework to develop the necessary background knowledge, skills, and competency that apply to the study of business. The foundation work includes courses in college writing, mathematics (applied calculus and statistics), economics, and cross cultural communication. The business core courses emphasize broad business functions, global perspectives on commerce, and the essential role of technology in the marketplace. It also provides background in the production and marketing of goods, the financing of products and organizations, and the management of people and enterprises. During the first semester, freshmen take the Kogod gateway course, KSB-100 Business 1.0., which provides a unique, hands-on, and fun introduction to the study of business. Business 1.0 uses a variety of different learning tools including small group discussions, team presentations, and lectures. In later semesters, students study accounting concepts along with the legal and ethical dimensions of decision-making that impact contemporary organizations. The program also features coursework in organizational behavior, business finance, international business, operations management, and business strategy.

The undergraduate business programs have a liberal arts-based curriculum with a business core that provides a broad knowledge of business functions while emphasizing the global business environment. In addition to the business core, Kogod students have the option to choose a specialization and/or design a double major, minor, or interdisciplinary curriculum.

Business Honorary Society

The school recognizes the academic, professional, and personal achievement of enrolled students through membership in Beta Gamma Sigma (BGS). BGS is the highest academic recognition for outstanding students from an AACSB accredited undergraduate or graduate business program. Eligible students are invited to membership every spring.

The objectives of the business core are:

- develop students' intellectual curiosity and the ability to think creatively, reason logically and respect diverse ideas and people;
- a global perspective on business operations and economics;
- an understanding of how goods and services are produced and marketed;
- a foundation in the concepts and applications of accounting, financial analysis, and business finance;
- an understanding of basic management theory and organizational dynamics of the contemporary business enterprise;
- an appreciation of the legal, ethical, and societal dimensions of business decision-making; and,
- an ability to integrate learning across academic disciplines and to develop strategic decision-making skills.

In addition, each student is expected to:

- demonstrate professional competence in oral, written, and interpersonal communication skills in a business setting;
- understand how to use technology and analytical tools to improve efficiency, productivity, problem solving, and communication; and,
- understand the nature of group dynamics and how teams of diverse individuals work together to analyze and solve business problems.

Several features of the program are important to these goals and distinguish it, including:

- an emphasis on the development of an individual career strategy and the development of professional skill sets;
- an integrated set of courses and co-curricular activities that develop managerial decision making skills;
- extensive opportunities for study abroad, internships (domestic and international), and interaction with international and national agencies that affect domestic and international business practices; and,
- a learning environment composed of skilled faculty and students from all over the world.

Internship and Field Experience Programs

Qualified business majors are encouraged to participate in the Internship Program, which provides students the opportunity to apply theories learned in their coursework to a profes-
sional work setting integral to their academic programs and career goals. The program enables students to make career decisions and prepare for the professional job market while earning degree credit. Positions may be with businesses, local, state, or federal governments or community, social service, or not-for-profit organizations. To earn academic credit, undergraduate students must have completed 12 credit hours in business including the 300-level core course in the relevant Kogod department. The credit earned in an internship course cannot replace a core or area of specialization course. A student may count no more than three internship credits in total towards the 120 credit graduation requirement for an undergraduate business degree.

Students who do not meet the internship credit prerequisite may be eligible for a .25 credit field experience which has substantively different requirements from an internship. Field experience is defined as short-term experiential education completed on site at a professional organization and is considered integral to a business education (home offices do not meet the criteria). Students who have a declared or intended business major and have completed at least three (3) Kogod credits with a minimum 2.75 GPA, registered as a full-time student in the current semester (or in the case of the summer, registered for the fall semester), but are not eligible for upper-level internship credit may register for up to two field experiences (one field experience per organization). The field experience must be at least four weeks in length. Students must complete a pre- and post-field experience session facilitated by the Kogod Center for Career Development (KCCD). Any student on an F-1 visa for immigration purposes will not be eligible for compensation until they have completed one full academic year.

**Bachelor of Science in Business Administration (BSBA)**

**Admission to the Program**

Freshman applicants should have demonstrated above average performance in their college preparatory courses in secondary school. Scores on the SAT or ACT should indicate that the applicant has the potential for success in a rigorous university degree program. Due to the quantitative emphasis of the business administration curriculum, it is strongly recommended that applicants take the SAT II Math test for placement purposes.

In addition to university requirements for transfer admission, transfer applicants to KSB should have a minimum grade point average of 2.50 (on a 4.00 scale). This also applies to students transferring from nondegree status at American University. All transfer students are required to take MGMT-458 and at least 18 upper-level credit hours toward their major requirements in residence. Transfer credits for 300-level and above business courses are subject to validation by the appropriate department chair and may be conditional on successful completion of a more advanced course at American University.

**University Requirements**

- 120 credit hours with a cumulative GPA of 2.00 or better
- Completion of college writing requirement
- Completion of university mathematics requirement

**General Education Requirements**

- A total of ten courses, consisting of two courses from each of the five foundational areas
- At least one course from Area Five: The Natural and Mathematical Sciences must include a laboratory science component
- No more than two courses may be taken in the same discipline
- Foundational Area 4 should be fulfilled by ECON-100 Macroeconomics and ECON-200 Microeconomics.

**Major Requirements**

- A total of 120 credit hours with a cumulative grade point average of 2.00 or higher
- Students must ensure that no more than 66 of the 120 credit hour graduation requirement are taken within the Kogod School of Business.
- IBUS-200 and FIN-200 are considered business courses and may not count toward the non-business course requirement even if they are taken for General Education credit.
- Business core courses: 36 credit hours with grades of C or better (pass/fail grades are not permitted)
- Students must maintain a minimum cumulative grade point average of 2.0 to be eligible to enroll in business courses
- Area of specialization: a minimum of 12 credit hours with grades of C or better (pass/fail grades are not permitted)
- Students should declare an area of specialization before the end of their junior year. All areas of specialization must be approved in advance by the Office of Academic Programs.
- Students must meet the following minimum standards of performance prior to approval: minimum grade of C in MATH-211 Applied Calculus I and STAT-202 Basic Statistics
- minimum grade of C in ECON-100 Macroeconomics and ECON-200 Microeconomics
- With the approval of the Office of Academic Programs, BSBA students pursuing a second major may fulfill a custom specialization with courses from their non-KSB major coursework.
- Free electives: 24 credit hours
- At least 50 percent of the business credit hours required for the BSBA must be earned at American University

**Course Requirements**

Students are responsible for fulfilling university and school requirements following a prescribed sequence. The academic advisors in the Kogod School’s Office of Academic Programs must be consulted for counseling and advice when preparing class schedules. However, it is the student’s responsibility to consult course descriptions to identify course prerequisites and when courses are offered.
Non-Business Requirements

- ECON-100 Macroeconomics FA4 (3)
- ECON-200 Microeconomics FA4 (3)
- MATH-211 Applied Calculus I (4)
  or
  MATH-221 Calculus I (4)

Students needing to strengthen their quantitative skills should begin with MATH-170 Precalculus Mathematics

- STAT-202 Basic Statistics (4)

Business Core Courses (36 credit hours)

- ACCT-240 Principles of Financial Accounting (3)
- ACCT-241 Principles of Managerial Accounting (3) (AT)
- FIN-365 Business Finance (3) (AT)
- IBUS-300 Fundamentals of International Business (3) (C/W)
- ITEC-200 The Edge of Information Technology (3) (AT)
- ITEC-355 Production/Operations Management (3) (AT/C)
- KSB-100 Business 1.0 (3)
  (students not taking KSB-100 in their freshman year take a 300- or 400-level business course in its place)
- MGMT-201 Global Corporate Citizenship (3) (O)
- MGMT-353 Management and Organizational Behavior (3) (T)
- MGMT-458 Business Policy and Strategy (3) (C/O/T/W)
- MKTG-300 Principles of Marketing (3) (W)

- 3 credit hours in an approved business law or legal emphasis course

  AT = analytical tool emphasis; provides a strong foundation in business analytical software
  C = case analysis emphasis; provides growth opportunities for students to evaluate cases
  O = oral communication emphasis; assists in the development of oral presentation skills
  T = teamwork emphasis; focuses on teamwork and the importance of interpersonal relationships and communication
  W = written communication emphasis; develops business writing skills, written assignments account for a significant part of the course grade

Area of Specialization

Kogod students select an area of specialization from the approved programs below or design a custom specialization with the assistance and approval of their academic advisor. Specializations are 12 credit hours, with the exception of finance, which requires 15 credit hours. Students who choose to pursue two specializations must complete a minimum of 12 credit hours (or 15 credit hours for finance) for each specialization. With the approval of the Office of Academic Programs, BSBA students pursuing a second major may fulfill a custom specialization with courses from their non-KSB major coursework.

Students who choose the specialization in International Business must demonstrate proficiency in a second language at the intermediate level. For options and more information, see the Kogod School's Office of Academic Programs.

Students who choose the specialization in International Business must also satisfy a global experience requirement. This can be met either through completion of an approved study abroad program, an international internship, or successful completion of a comparable American University global immersion course. Exceptions to this requirement may be granted on a case by case basis by the Department of International Business. International students are exempt from this requirement.

Accounting (12 credit hours)

- ACCT-340 Intermediate Accounting I (3)
- ACCT-341 Intermediate Accounting II (3)
- ACCT-345 Cost Accounting and Strategic Cost Management (3)
- ACCT-443 Federal Income Taxation of Individuals and Businesses (3)

Entrepreneurship (12 credit hours)

- MGMT-382 Entrepreneurship and Innovation (3)
- MGMT-383 Entrepreneurship Business Plans: Creating, Building, and Managing Ventures (3)

- 6 credit hours from the following:
  MGMT-360 Nonprofit and Social Entrepreneurship (3)
  MGMT-361 Global Entrepreneurship and Micro Enterprises (3)
  MGMT-409 Leading High Performance Teams (3)
  or
  MGMT-465 Negotiation (3)
  MGMT-469 Entrepreneurship Financial and Legal Strategies (3)
  MGMT-471 Peace through Entrepreneurship and Global Business Practicum (3)

Finance (15 credit hours)

- FIN-468 Intermediate Corporate Finance (3)
- FIN-469 Investment Analysis (3)

- 6 credit hours from the following:
  FIN-460 Financial Modeling (3)
  FIN-462 Private Wealth Management (3)
  FIN/IBUS-463 International Finance (3)
  FIN-464 Financial Markets and Institutions (3)
  FIN-465 Derivative Securities (3)
  FIN-467 Mortgage Finance (3)
  FIN-472 Fixed Income (3)
  FIN-573 Corporate Valuation and Financial Strategy (3)
  FIN-574 Quantitative Methods in Finance (3)
  FIN-575 CFA Level I Intensive Review (3)
  FIN-576 Student-Managed Investment Fund (1-3)
    (maximum 3 credit hours)

- 3 additional credit hours from the courses above or from the following:
  ACCT-340 Intermediate Accounting I (3)
  ECON-301 Intermediate Macroeconomics (3)
ECON-322 Applied Econometrics I (4)
ECON-341 Public Economics (3)
ECON-345 Introduction to Game Theory (3)
ECON-346 Competition, Regulation, and Business Strategies (3)
FIN-466 Real Estate Principles and Transactions (3)
FIN-475 Real Estate Management and Development (3)

Information Systems and Technology (12 credit hours)
- ITEC-455 Business Process and Requirements Analysis (3)
- ITEC-470 Database and Big Data (3)
- 6 credit hours from the following:
  - ITEC-320 Business Analytics (3)
  - ITEC-333 Topics in Information Technology (3)
  - ITEC-334 Online Application Development (3)
  - ITEC-350 Digital Leadership and Strategy (3)
  - ITEC-454 Fundamentals of Digital and Mobile Commerce (3)
  - ITEC-460 Business Intelligence (3)
  - ITEC-466 Cyber Security Risk Management (3)

International Business (12 credit hours)
- 3 credit hours of approved coursework in global emerging markets
- 6 credit hours from the following:
  - IBUS-301 International Marketing (3)
  - IBUS-401 Cultural Environment of International Business (3)
  - IBUS-402 International Human Resources Management (3)
  - IBUS-463/FIN-463 International Finance (3)
- 3 credit hours from the following:
  - IBUS-303 Learning from Global Enterprise Failure (3)
  - IBUS-396 Selected Topics: Non-recurring (3) (approved topic)
  - IBUS-408 Export-Import Management (3)
  - IBUS-471/AGMG-471 Peace through Entrepreneurship and Global Business Practicum (3)
  - IBUS-496 Selected Topics: Non-recurring (3) (approved topic)
  - IBUS-550 Microfinance in Global Business Development (3)
  - MGMT-361 Global Entrepreneurship and Micro Enterprises (3)

Management (12 credit hours)
- MGMT-381 Managing Human Capital (3)
- MGMT-409 Leading High Performance Teams (3)
- 6 credit hours from the following:
  - IBUS-402 International Human Resource Management (3)
  - MGMT-382 Entrepreneurship and Innovation (3)
  - MGMT-360 Nonprofit and Social Entrepreneurship (3)
  - MGMT-465 Negotiation (3)
  - MGMT-484 Consulting and Project Management (3)

Marketing (12 credit hours)
- MKTG-301 Consumer Behavior (3)
- MKTG-302 Marketing Research (3)
- 6 credit hours from the following:
  - IBUS-301 International Marketing (3)
  - MKTG-311 Internet Marketing (3)
  - MKTG-402 Marketing Strategy (3)
  - MKTG-411 Advertising and Marketing Communications Management (3)
  - MKTG-412 Advertising and Promotion Campaigns (3)
  - MKTG-421 Brand Management (3)
  - MKTG-431 Direct Response Marketing (3)
  - MKTG-541 Sports Marketing Management (3)
  - MKTG-551 Marketing for Social Change (3)
  - MKTG-561 Customer Relationship Management and Database Marketing (3)

University Honors Program
To graduate with University Honors, students must be admitted to the University Honors Program, maintain a minimum cumulative GPA of 3.50, and receive grades of B or better in all University Honors coursework. There are three levels of University Honors course requirements: Level I (100-200-level); Level II (300-level and above); and Level III (Honors Capstone Project). The department Honors coordinator advises students in the University Honors Program regarding requirements for graduating with University Honors in the major.

Combined Bachelor’s and Master’s Degrees
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor’s and Kogod School of Business Master’s Programs for more information.

Bachelor of Science (BS)
Accounting
The BS in Accounting program meets the needs of students pursuing professional accounting careers in public accounting or in industrial, financial, governmental, not-for-profit, and consulting organizations. Requirements include university writing, mathematics, and General Education courses, the Kogod School of Business (KSB) undergraduate business core, advanced-level accounting courses, and sufficient electives to permit students to pursue a minor or other area of interest. Students successfully completing the requirements for the BS in Accounting should be well prepared to sit for the Uniform CPA Examination and for additional study required for professional licensure.

Admission to the Program
Freshman applicants should have demonstrated above average performance in their college preparatory courses in second-
University Requirements

- 120 credit hours with a cumulative GPA of 2.00 or better
- Completion of college writing requirement
- Completion of university mathematics requirement

General Education Requirements

- A total of ten courses, consisting of two courses from each of the five foundational areas
- At least one course from Area Five: The Natural and Mathematical Sciences must include a laboratory science component
- No more than two courses may be taken in the same discipline

Foundational Area 4 should be fulfilled by ECON-100 Macroeconomics and ECON-200 Microeconomics.

Major Requirements

- A total of 120 credit hours with a cumulative grade point average of 2.00 or higher
- Students must ensure that no more than 60 of the 120 credit hour graduation requirement are taken within the Kogod School of Business.
- IBUS-200 and FIN-200 are considered business courses and may not count toward the non-business course requirement even if they are taken for General Education credit.
- At least 50 percent of the business credit hours required for the BS in Accounting must be earned at American University
- Students must maintain a minimum cumulative grade point average of 2.0 to be eligible to enroll in business courses
- A total of 70-71 credit hours with grades of C or better for the major requirements
- Business core courses: 36 credit hours with grades of C or better (pass/fail grades are not permitted)
- Advanced accounting requirements: 21 credit hours with grades of C or better (pass/fail grades are not permitted)
- Economics requirement: 6 credit hours in ECON-100 and ECON-200 with grades of C or better (pass/fail grades are not permitted)
- Math requirement: 7-8 credit hours in ITEC-320 or MATH-211 or MATH-221, and STAT-202, with grades of C or better (pass/fail grades are not permitted)

Course Requirements

- The sequencing of courses is particularly important in the case of the BS in Accounting. For this reason, students are responsible for consulting with advisors in the KSB Office of Academic Programs as they plan their overall programs and semester class schedules.

Economics Requirement (6 credit hours)

- ECON-100 Macroeconomics FA4 (3)
- ECON-200 Microeconomics FA4 (3)

Math Requirement (7-8 credit hours)

- ITEC-320 Business Analytics (3)
- or
- MATH-211 Applied Calculus I (4)
- or
- MATH-221 Calculus I (4)
- STAT-202 Basic Statistics (4)

Business Core Courses (36 credit hours)

- ACCT-201 Principles of Financial Accounting (3)
- ACCT-241 Principles of Managerial Accounting (3) (AT)
- FIN-365 Business Finance (3) (AT)
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- ITEC-320 The Edge of Information Technology (3) (AT)
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- MKTG-300 Principles of Marketing (3) (W)
- 3 credit hours in an approved business law or legal environment of business course
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  T = teamwork emphasis; focuses on teamwork and the importance of interpersonal relationships and communication
  W = written communication emphasis; develops business writing skills, written assignments account for a significant part of the course grade

Advanced Accounting Courses (21 credit hours)

- ACCT-340 Intermediate Accounting I (3)
- ACCT-341 Intermediate Accounting II (3)
ACCT-345 Cost Accounting and Strategic Cost Management (3)
ACCT-443 Federal Income Taxation of Individuals and Businesses (3)
ACCT-549 Contemporary Assurance and Audit Services (3)
Two courses from the following:
ACCT-547 Advanced Financial Reporting (3)
ACCT-550 Accounting Information Systems (3)
ACCT-551 Forensic Accounting: Fraud Examination and Litigation Support (3)
ACCT-560 Governmental and Not-for-Profit Accounting (3)

Note: For students intending to take the CPA exam immediately after completion of the BS in Accounting program, ACCT-547 and ACCT-560 are recommended.

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To graduate with University Honors, students must be admitted to the University Honors Program, maintain a minimum cumulative GPA of 3.50, and receive grades of B or better in all University Honors coursework. There are three levels of University Honors course requirements: Level I (100-200-level); Level II (300-level and above); and Level III (Honors Capstone Project). The department Honors coordinator advises students in the University Honors Program regarding requirements for graduating with University Honors in the major.

Combined Bachelor’s and Master’s Degrees
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master's degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor’s and Kogod School of Business Master's Programs for more information.

Bachelor of Science (BS)
Business and Entertainment
Unique to American University, the BS in Business and Entertainment is a four-year program for students with strong interests in business and the business of entertainment. The program offers a substantial, exciting, and integrated curriculum that prepares students for a career in the entertainment sector. Students learn about the business of entertainment by completing Kogod's AACSB-accredited core business program, an entertainment core, and an entertainment specialization track.

The Business and Entertainment program gives students a strong foundation of academic and hands-on coursework. The business core provides a broad array of basic business knowledge and skills in areas such as accounting, finance, management, marketing, operations management, information technology, and business strategy. The entertainment core focuses on economic, legal, and business aspects of the entertainment industry itself, preparing students for work in this challenging area. In completing the entertainment specialization track, students learn more about a particular sector or field of interest within the general entertainment industry. Specialization areas include agency, audio technology, and music performance. In consultation with the Business and Entertainment Program Director, students may also create self-designed specializations. Finally, students may leverage their academic experience with a for-credit internship, membership in the Business and Entertainment Club, and numerous co-curricular experiences.

Admission to the Program
Freshman applicants should have demonstrated above average performance in their college preparatory courses in secondary school. Scores on the SAT or ACT should indicate that the applicant has the potential for success in a rigorous university degree program. Due to the quantitative emphasis of the business administration curriculum, it is strongly recommended that applicants take the SAT Math test for placement purposes.

In addition to university requirements for transfer admission, transfer applicants to KSB should have a minimum grade point average of 2.50 (on a 4.00 scale). This also applies to students transferring from nondegree status at American University. All transfer students are required to take MGMT-458 and at least 18 upper-level credit hours toward their major requirements in residence. Transfer credits for 300-level and above business courses are subject to validation by the appropriate department chair and may be conditional on successful completion of a more advanced course at American University.

University Requirements
- 120 credit hours with a cumulative GPA of 2.00 or better
- Completion of college writing requirement
- Completion of university mathematics requirement

General Education Requirements
- A total of ten courses, consisting of two courses from each of the five foundational areas
- At least one course from Area Five: The Natural and Mathematical Sciences must include a laboratory science component
- No more than two courses may be taken in the same discipline

Foundational Area 4 should be fulfilled by ECON-100 Macroeconomics and ECON-200 Microeconomics with grades of C or better (pass/fail grades are not permitted).

Major Requirements
- A total of 120 credit hours with a cumulative grade point average of 2.00 or higher
Students must ensure that no more than 66 of the 120 credit hour graduation requirement are taken within the Kogod School of Business. IBUS-200 and FIN-200 are considered business courses and may not count toward the non-business course requirement even if they are taken for General Education credit. Students must complete 45 of the last 60 credit hours on campus, with a minimum of 15 credit hours of upper-level courses.
A total of 75 credit hours with grades of C or better for the major requirements

- Business core courses: 36 credit hours with grades of C or better (pass/fail grades are not permitted)
- Entertainment core courses: 13 credit hours with grades of C or better (pass/fail grades are not permitted)
- Entertainment specialization: 12-15 credit hours with grades of C or better (pass/fail grades are not permitted)

Students must maintain a minimum cumulative grade point average of 2.0 to be eligible to enroll in business or music courses

Course Requirements

Students are responsible for fulfilling university and school requirements following a prescribed sequence. Students work closely with their academic advisor in Kogod to ensure appropriate course sequencing. However, it is the student's responsibility to consult course descriptions to identify course prerequisites and to determine when courses are offered.

General Requirements (14 credit hours)

- ECON-100 Macroeconomics (3)
- ECON-200 Microeconomics (3)
- MATH-211 Applied Calculus I (4)
  or
- MATH 221 Calculus I (4)
- STAT-202 Basic Statistics (4)

Business Core Courses (36 credit hours)

- ACCT-240 Principles of Financial Accounting (3)
- ACCT-241 Principles of Managerial Accounting (3) (AT)
- FIN-365 Business Finance (3) (AT)
- IBUS-300 Fundamentals of International Business (3) (C/W)
- ITEC-200 The Edge of Information Technology (3) (AT)
- ITEC-355 Production/Operations Management (3) (AT/C)
- KSB-100 Business 1.0 (3) (students not taking KSB-100 in their freshman year take a 300- or 400-level business course in its place)
- MGMT-201 Global Corporate Citizenship (3) (O)
- MGMT-353 Management and Organizational Behavior (3) (T)
- MGMT-458 Business Policy and Strategy (3) (C/O/T/W)
- MKTG-300 Principles of Marketing (3) (W)
- 3 credit hours in an approved business law or legal environment of business course

T = teamwork emphasis; focuses on teamwork and the importance of interpersonal relationships and communication
W = written communication emphasis; develops business writing skills, written assignments account for a significant part of the course grade

Entertainment Core Courses (13 credit hours)

- ITEC-335 Social Networking, Social Media, and Web 2.0 (3)
- MGMT-301 The Entertainment Industry: Structure and Business Models (3)
- MGMT-302 Entertainment Law (3)
- KSB-391 Internship (1)
  or
- 1 credit hour in another approved internship
- One course from the following:
  - MGMT-304 Protecting the Creative Class in the Face of Technological Innovation (3)
  - MGMT-305 Music Publishing and Copyright (3)

Entertainment Specialization (12-15 credit hours)

Students select an entertainment specialization from the approved programs below or design a custom specialization with the assistance and approval of the Business and Entertainment Program Director.

Agency (12 credit hours)

- ACCT-443 Federal Income Taxation of Individuals and Businesses (3)
- COMM-301 Public Relations (3)
- MGMT-303 Representing Talent (3)
- MGMT-465 Negotiation (3)

Audio Technology (12 credit hours)

- ATEC-101 Fundamentals of Audio Technology (3)
- ATEC-102 Audio Technology Laboratory (1)
- ATEC-301 Digital Audio Workstations I (3)
- ATEC-311 Sound Studio Techniques I (3)
- 2 credit hours of approved audio technology lab courses

Music Performance (12 credit hours)

- PERF-124 Music Theory I (3)
- 4 credit hours from the following:
  - MUS-121 Private Instrumental or Vocal Study (1)
  - MUS-122 Private Instrumental or Vocal Study (2)
- 2 credit hours from the following:
  - PERF-142/PERF-542 University Chorus (1)
  - PERF-143/PERF-543 University Singers (2)
  - PERF-144/PERF-544 University Orchestra (1)
  - PERF-145/PERF-545 Chamber Ensembles (1)
  - PERF-146/PERF-546 Jazz Orchestra (1)
  - PERF-147 Symphonic Band (1)
  - PERF-161/S61 Gospel Choir (1)
Combined Bachelor's and Master's Degrees

American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor's/master's programs. Advanced undergraduates admitted to a combined degree program that includes a master's degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor's and Kogod School of Business Master's Programs for more information.

Bachelor of Science (BS)

Business, Language & Culture Studies

The BS in Business, Language & Culture Studies is designed for students with a passion for business and a complementary enthusiasm for a foreign language. Students choose a language track (Arabic, French, German, Russian, or Spanish) when entering the program, complete the business core, and spend one semester abroad taking courses in their language track. Upon completion of this interdisciplinary program, students will be prepared to take the American Council on the Teaching of a Foreign Language (ACTFL) oral proficiency interview and qualify for a regional fluency certificate (i.e. French Chamber of Commerce Certificate). Students with a solid academic foundation in business and a strong proficiency in a foreign language will be highly competitive in the global marketplace.

Admission to the Program

Freshman applicants should have demonstrated above average performance in their college preparatory courses in secondary school. Scores on the SAT or ACT should indicate that the applicant has the potential for success in a rigorous university degree program. Due to the quantitative emphasis of the business administration curriculum, it is strongly recommended that applicants take the SAT II Math test for placement purposes.

In addition to university requirements for transfer admission, transfer applicants to KSB should have a minimum grade point average of 2.50 (on a 4.00 scale). This also applies to students transferring from nondegree status at American University. All transfer students are required to take MGMT-458 and at least 18 upper-level credit hours toward their major requirements in residence. Transfer credits for 300-level and above business courses are subject to validation by the appropriate department chair and may be conditional on successful completion of a more advanced course at American University.

Due to language proficiency expectations, it is strongly recommended that students enter the program at the intermediate level of language study.

University Honors Program

To graduate with University Honors, students must be admitted to the University Honors Program, maintain a minimum cumulative GPA of 3.50, and receive grades of B or better in all University Honors coursework. There are three levels of University Honors course requirements: Level I (100-200-level); Level II (300-level and above); and Level III (Honors Capstone Project). The department Honors coordinator advises students in the University Honors Program regarding requirements for graduating with University Honors in the major.

University Requirements

- 120 credit hours with a cumulative GPA of 2.00 or better
- Completion of college writing requirement
- Completion of university mathematics requirement

General Education Requirements

- A total of ten courses, consisting of two courses from each of the five foundational areas
- At least one course from Area Five: The Natural and Mathematical Sciences must include a laboratory science component
- No more than two courses may be taken in the same discipline
- Foundational Area 1 should be fulfilled by ANTH-225 Language and Human Experience with grades of C or better (pass/fail grades are not permitted) and an appropriately corresponding course.
- Foundational Area 4 should be fulfilled by ECON-100 Macroeconomics and ECON-200 Microeconomics with grades of C or better (pass/fail grades are not permitted).

Language Tracks

Arabic, French, German, Russian, or Spanish

Major Requirements

- A total of 120 credit hours with a cumulative grade point average of 2.00 or higher
- Students must ensure that no more than 66 of the 120 credit hour graduation requirement are taken within the Kogod School of Business.
- IBUS-200 and FIN-200 are considered business courses and may not count toward the non-business course requirement even if they are taken for General Education credit.
- Students must complete 45 of the last 60 credit hours on campus, with a minimum of 15 credit hours of upper-level courses
- A total of 77-83 credit hours with grades of C or better for the major requirements
- Business core courses: 36 credit hours with grades of C or better (pass/fail grades are not permitted)
- Students declare a language track (Arabic, French, German, Spanish or Russian) upon entering the program: 24 credit hours in French, German, Spanish or Russian at the 300 level or above with grades of C or better (pass/fail grades are not permitted)
- 30 credit hours in Arabic at the 300 level or above with grades of C or better (pass/fail grades are not permitted)

At least 12 credits must be taken abroad in the foreign language.
At least 6 credits taken at AU or abroad must be business topics in the foreign language, all business courses in a language must be taken at an AACSB institution or Kogod approved institution

- Students must maintain a minimum cumulative grade point average of 2.0 to be eligible to enroll in business or language courses
- At least 50 percent of the business credit hours required for the BS in Business, Language & Culture Studies must be earned at American University
- Study Abroad Requirement: every Business, Language & Culture Studies student must study abroad and take a minimum of 12 credits in their language track. Students should consult the AU Abroad website and work closely with their advisor to identify suitable options and timelines for their abroad experience.

**Course Requirements**

Students are responsible for fulfilling university and school requirements following a prescribed sequence. Students work closely with their academic advisor in Kogod and their faculty advisor in the Department of World Languages and Cultures to ensure appropriate course sequencing. However, it is the student's responsibility to consult course descriptions to identify course prerequisites and when courses are offered.

**General Requirements (17 credit hours)**

Students must complete the following courses with a grade of C or better:

- ANTH-225 Language and Human Experience (3)
- ECON-100 Macroeconomics (3)
- ECON-200 Microeconomics (3)
- MATH-211 Applied Calculus I (4)
- MATH 221 Calculus I (4) or MATH 221 Calculus I (4)
- STAT-202 Basic Statistics (4)

**Business Core Courses (36 credit hours)**

- ACCT-240 Principles of Financial Accounting (3)
- ACCT-241 Principles of Managerial Accounting (3) (AT)
- FIN-365 Business Finance (3) (AT)
- IBUS-300 Fundamentals of International Business (3) (C/W)
- ITEC-200 The Edge of Information Technology (3) (AT)
- ITEC-355 Production/Operations Management (3) (AT/C)
- KSB-100 Business 1.0 (3) (students not taking KSB-100 in their freshman year take a 300- or 400-level business course in its place)
- MGMT-201 Global Corporate Citizenship (3) (O)
- MGMT-353 Management and Organizational Behavior (3) (T)
- MGMT-458 Business Policy and Strategy (3) (C/O/T/W)
- MKTG-300 Principles of Marketing (3) (W)
- 3 credit hours in an approved business law or legal environment of business course

**Language Core Requirements (24-30 credit hours)**

**French, German, Russian, or Spanish**

- 24 credit hours in the major language at the 300 level or above with grades of C or better (pass/fail grades are not permitted)
- At least 12 credits must be taken abroad in the foreign language
- At least 6 credits taken at AU or abroad must be business topics in the foreign language (all business courses in a language must be taken at an AACSB institution or Kogod approved institution).

**Arabic**

- 30 credit hours in Arabic at the 300 level or above with grades of C or better (pass/fail grades are not permitted)
- At least 12 credits must be taken abroad in the foreign language
- At least 6 credits taken at AU or abroad must be business topics in the foreign language (all business courses in a language must be taken at an AACSB institution or Kogod approved institution).

**University Honors Program**

To graduate with University Honors, students must be admitted to the University Honors Program, maintain a minimum cumulative GPA of 3.50, and receive grades of B or better in all University Honors coursework. There are three levels of University Honors course requirements: Level I (100-200-level); Level II (300-level and above); and Level III (Honors Capstone Project). The department Honors coordinator advises students in the University Honors Program regarding requirements for graduating with University Honors in the major.

**Combined Bachelor’s and Master’s Degrees**

American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor's and Kogod School of Business Master's Programs for more information.
Bachelor of Science (BS)  
Finance  

The BS in Finance program meets the needs of students pursuing professional financial careers in industrial, financial, governmental, not-for-profit, and consulting organizations. In addition to completing the university writing, mathematics, and general education requirements, students complete the business undergraduate core and 24 credits of advanced-level courses providing an in-depth knowledge of finance. Students successfully completing these requirements should be well prepared for professional financial careers, to sit for the first level of the Chartered Financial Analyst (CFA) or the Certified Financial Planner (CFP) exams, to continue their education in one of KSB’s master’s programs, or to pursue additional study towards a graduate degree at other institutions.

Admission to the Program  

Freshman applicants should have demonstrated above average performance in their college preparatory courses in secondary school. Scores on the SAT or ACT should indicate that the applicant has the potential for success in a rigorous quantitative university degree program. Due to the quantitative emphasis of the business administration and finance curricula, it is strongly recommended that applicants take the SAT II Math test for placement purposes.

In addition to university requirements for transfer admission, transfer applicants to KSB should have a minimum grade point average of 3.00 (on a 4.00 scale). This also applies to students transferring from nondegree status at American University. All transfer students are required to take MGMT-458 and at least 21 upper-level credit hours toward their major requirements in residence. Transfer credits for 300-level and above business courses are subject to validation by the appropriate department chair and may be conditional on successful completion of a more advanced course at American University. Transfer students may transfer into American University up to 18 credit hours of their general business core including FIN-365 Business Finance and FIN-464 Financial Markets and Institutions with a B or better from an AACSB-accredited institution. Final determination of valid transfer credit will lie with the department chair.

University Requirements  

- 120 credit hours with a cumulative GPA of 2.00 or better  
- Completion of college writing requirement  
- Completion of university mathematics requirement  

General Education Requirements  

- A total of ten courses, consisting of two courses from each of the five foundational areas  
- At least one course from Area Five: The Natural and Mathematical Sciences must include a laboratory science component  
- No more than two courses may be taken in the same discipline  
  
Foundation Area 4 should be fulfilled by ECON-100 Macroeconomics and ECON-200 Microeconomics.

Major Requirements  

- A total of 120 credit hours with a cumulative grade point average of 2.00 or higher  
Students must complete at least 50 percent of their coursework (60 credit hours) outside of KSB. Student may take more than 60 credit hours of business courses as long as 50 percent of their total credit hours are earned in non-business coursework. IBUS-200 and FIN-200 are considered business courses and may not count toward the non-business course requirement even if they are taken for General Education credit. No more than 3 credit hours of FIN-576 Student-Managed Investment Fund may be applied to the major, and no more than a total of 6 credit hours of FIN-576 may be applied to a combination of undergraduate and graduate degrees from the Kogod School of Business.  
- At least 50 percent of the business credit hours required for the BS in Finance must be earned at American University  
- Students must maintain a minimum cumulative grade point average of 2.0 to be eligible to enroll in business courses  
- A total of 68 credit hours with grades of C or better for the major requirements  
- Business core courses: 36 credit hours with grades of C or better (pass/fail grades are not permitted)  
- Finance requirements: a minimum of 24 credit hours with grades of C or better (pass/fail grades are not permitted)  
- Math requirement: 8 credit hours in MATH-211 or MATH-221 (recommended) and STAT-202 with grades of C or better (pass/fail grades are not permitted)  

Course Requirements  

The sequencing of courses is particularly important in the case of the BS in Finance. For this reason, students are responsible for consulting with advisors in the KSB Office of Academic Programs as they plan their overall programs and semester class schedules.

Math Requirement (8 credit hours)  

- MATH-211 Applied Calculus I (4)  
- MATH-221 Calculus I (recommended)  
- STAT-202 Basic Statistics (4)  

Business Core Courses (36 credit hours)  

- ACCT-240 Principles of Financial Accounting (3)  
- ACCT-241 Principles of Managerial Accounting (3) (AT)  
- FIN-365 Business Finance (3) (AT)  
- IBUS-300 Fundamentals of International Business (3) (C/W)  
- ITEC-200 The Edge of Information Technology (3) (AT)  
- ITEC-355 Production/Operations Management (3) (AT/C)  
- KSB-100 Business 1.0 (3)  
  
(students not taking KSB-100 in their freshman year take a 300- or 400-level business course in its place)  
- MGMT-201 Global Corporate Citizenship (3) (O)
• MGMT-353 Management and Organizational Behavior (3) (T)
• MGMT-458 Business Policy and Strategy (3) (C/O/T/W)
• MKTG-300 Principles of Marketing (3) (W)
• 3 credit hours in an approved business law or legal environment of business course
  AT = analytical tool emphasis; provides a strong foundation in business analytical software
  C = case analysis emphasis; provides growth opportunities for students to evaluate cases
  O = oral communication emphasis; assists in the development of oral presentation skills
  T = teamwork emphasis; focuses on teamwork and the importance of interpersonal relationships and communication
  W = written communication emphasis; develops business writing skills, written assignments account for a significant part of the course grade

**Finance Core Courses (15 credit hours)**
• FIN-460 Financial Modeling (3)
• FIN-464 Financial Markets and Institutions (3)
• FIN-468 Intermediate Corporate Finance (3)
• FIN-469 Investment Analysis (3)
• FIN-472 Fixed Income (3)

**Finance Elective Courses (9 credit hours)**
9 credit hours from the following:
• FIN-462 Private Wealth Management (3) (WM)
• FIN-463 International Finance (3) (WM/CF/SA/RE)
• FIN-465 Derivative Securities (3) (SA)
• FIN-467 Mortgage Finance (3) (WM/CF/RE)
• FIN-475 Real Estate Management and Development (3) (RE)
• FIN-573 Corporate Valuation and Financial Strategy (3) (WM/CF/SA/RE)
• FIN-574 Quantitative Methods in Finance (3) (WM/CF/SA/RE)
• FIN-575 CFA Level I Intensive Review (3) (SA)
• FIN-576 Student-Managed Investment Fund (1-3) (maximum 3 credit hours) (WM/CF/SA/RE)

Suggested course selections for a desired professional track:
• CF = Corporate Finance
• RE = Real Estate
• SA = Security Analysis, Trading, and Portfolio Management
• WM = Wealth Management

**University Honors Program**
To graduate with University Honors, students must be admitted to the University Honors Program, maintain a minimum cumulative GPA of 3.50, and receive grades of B or better in all University Honors coursework. There are three levels of University Honors course requirements: Level I (100-200-level); Level II (300-level and above); and Level III (Honors Capstone Project). The department Honors coordinator advises students in the University Honors Program regarding requirements for graduating with University Honors in the major.

**Combined Bachelor’s and Master’s Degrees**
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor’s and Kogod School of Business Master’s Programs for more information.

**Minor in Accounting**
The minor in accounting provides non-business students with a thorough grounding in financial and management accounting and an introduction to an advanced area of accounting. This minor is especially appropriate for students who will use accounting knowledge extensively in their work and for those interested in preparing for a professional accounting career. Students who earn an undergraduate minor and the MS in Accounting or MS in Taxation will be well prepared for the Uniform CPA Exam and meet the educational requirements for professional licensure in most states.

**Minor Requirements**
• 18 credit hours with grades of C or better, a minimum of 12 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

**Course Requirements**
• ACCT-240 Principles of Financial Accounting (3)
• ACCT-241 Principles of Managerial Accounting (3)
• ACCT-340 Intermediate Accounting I (3)
• ACCT-341 Intermediate Accounting II (3)
• ACCT-345 Cost Accounting and Strategic Cost Management (3)
• 3 credit hours from the following:
  ACCT-443 Federal Income Taxation of Individuals and Businesses (3)
  ACCT-547 Advanced Financial Accounting (3)
  ACCT-549 Contemporary Assurance and Audit Services (3)
  ACCT-550 Accounting Information Systems (3)
  ACCT-551 Forensic Accounting: Fraud Examination and Litigation Support (3)
  ACCT-560 Governmental and Not-for-Profit Accounting (3)
Minor in Business Administration

The minor is designed to provide coverage of the common body of knowledge in business administration for non-business majors.

Minor Requirements

- 18 credit hours with grades of C or better, a minimum of 9 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

Course Requirements

- ACCT-240 Principles of Financial Accounting (3)
- FIN-365 Business Finance (3) (prerequisite: ACCT-240, ECON-200 Microeconomics and STAT-202 Basic Statistics)
- MGMT-353 Management and Organizational Behavior (3)
- MKTG-250 Fundamentals of Marketing and Business for Communications (3)
- or
- MKTG-300 Principles of Marketing (3) (prerequisite: ECON-200 Microeconomics)
- 6 credit hours from the following:
  - ACCT-241 Principles of Managerial Accounting (3)
  - IBUS-300 Fundamentals of International Business (3)
  - ITEC-355 Production/Operations Management (3) (prerequisite: ACCT-241, ECON-200 Microeconomics, MATH-211 Applied Calculus I or MATH-221 Calculus I, and STAT-202 Basic Statistics)
  - MGMT-201 Global Corporate Citizenship (3)

Minor in Finance

The minor in finance provides non-business majors with an understanding of key finance concepts. Through case studies and company projects, students learn how to apply these concepts to real-life situations. Students also gain insight on financial markets and their wide-ranging impacts.

Minor Requirements

- 19-22 credit hours with grades of C or better, a minimum of 9 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

Course Requirements

- ACCT-240 Principles of Financial Accounting (3)
- ECON-100 Macroeconomics FA4 (3) and
- ECON-200 Microeconomics FA4 (3)
  - or
  - an approved economics course covering the fundamentals of business economics (3)
- FIN-365 Business Finance (3)
- STAT-202 Basic Statistics (4)
- 6 credit hours from the following:
  - FIN/IBUS-463 International Finance (3)
  - FIN-464 Financial Markets and Institutions (3)
  - FIN-465 Derivative Securities (3)
  - FIN-469 Investment Analysis (3)

Minor in Information Systems and Technology

This minor provides students with the necessary knowledge and skills to align a business with the information systems and technology (IS&T) that support it. The knowledge areas typically covered in the minor include business process analysis, IS project management, business requirements analysis, database, information risk management, IS and strategy, and on-line business development. This minor is ideal for students interested in consulting, technology management, and technology sales career paths. Given that all businesses are information intensive, the minor is also recommended as a complement to most business majors.

Minor Requirements

- 18 credit hours with grades of C or better, a minimum of 9 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

Course Requirements

- 18 credit hours from the following:
  - ITEC-200 The Edge of Information Technology (3)
  - ITEC-320 Business Analytics (3)
  - ITEC-333 Topics in Information Technology (3)
  - ITEC-334 Online Application Development (3)
  - ITEC-350 Digital Leadership and Strategy (3)
  - ITEC-454 Fundamentals of Digital and Mobile Commerce (3)
  - ITEC-455 Business Process and Requirements Analysis (3)
  - ITEC-460 Business Intelligence (3)
  - ITEC-466 Cyber Security Risk Management (3)
  - ITEC-470 Database and Big Data (3)

Minor in International Business

The minor in international business provides non-business majors with an understanding of the fundamental issues associated with cross-border transactions, including trade, foreign direct investment, and other forms of market entry. Students choosing the minor will develop a greater appreciation of the relevance of differences in political economy and culture across countries and regions to the globalization initiatives of the multinational enterprise.

Minor Requirements

- 18 credit hours with grades of C or better, a minimum of 9 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

Course Requirements

- IBUS-300 Fundamentals of International Business (3)
- 3 credit hours of approved coursework in global emerging markets
- IBUS-401 Cultural Environment of International Business (3)
- MKTG-250 Fundamentals of Marketing and Business for Communications (3)
  or MKTG-300 Principles of Marketing (3)
- 6 credit hours from the following:
  IBUS-244 International Management Practices (1-3)
  IBUS-301 International Marketing (3)
  IBUS-303 Learning from Global Enterprise Failure (3)
  IBUS-402 International Human Resource Management (3)
  IBUS-408 Export/Import Management (3)
  IBUS-463/FIN-463 International Finance (3)
  IBUS-471/MGMT-471 Peace through Entrepreneurship and Global Business Practicum (3)
  IBUS-550 Microfinance in Global Business Development (3)

**Minor in Leadership and Management**

Available for non-business majors, the minor in leadership and management provides coverage of leadership and management issues in business and other organizations and contexts. This minor also provides students with a critical tool kit of skills and capabilities. Leadership and management skill sets are useful irrespective of specific career path or major/concentration. With this minor students have the opportunity to learn about the importance of effective leadership and management by developing an understanding of the underlying knowledge, best practices, and skills needed to be more effective leaders and managers.

**Minor Requirements**

- 18 credit hours with grades of C or better, a minimum of 9 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

**Course Requirements**

- MGMT-201 Global Corporate Citizenship (3)
- MGMT-353 Management and Organizational Behavior (3)
- 12 credit hours from the following:
  MGMT-360 Nonprofit and Social Entrepreneurship (3)
  or MGMT-361 Global Entrepreneurship and Micro Enterprises (3)
  or MGMT-382 Entrepreneurship and Innovation (3)
  MGMT-381 Managing Human Capital (3)
  MGMT-391 Internship in Management (1-6)
  MGMT-409 Leading High Performance Teams (3)
  MGMT-465 Negotiation (3)
  MGMT-484 Consulting and Project Management (3)

**Minor in Marketing**

The minor in marketing provides non-business majors with a thorough understanding of the fundamental concepts of marketing and how to apply these concepts through case studies and company and non-profit organization projects. Students also gain an understanding of consumer behavior, along with the knowledge and tools needed to coordinate marketing elements into integrated campaigns.

**Minor Requirements**

- 18 credit hours with grades of C or better, a minimum of 9 credit hours at the 300-level or above, and at least 12 credit hours unique to the minor

**Course Requirements**

- MKTG-250 Fundamentals of Marketing and Business for Communications (3)
  or MKTG-300 Principles of Marketing (3)
- 15 credit hours from the following:
  MKTG-301 Consumer Behavior (3)
  MKTG-302 Marketing Research (3)
  MKTG-311 Internet Marketing (3)
  MKTG-391 Internship in Marketing (3)
  MKTG-411 Advertising and Marketing Communications Management (3)
  MKTG-412 Advertising and Promotion Campaigns (3)
  MKTG-421 Brand Management (3)
  MKTG-431 Direct Response Marketing (3)
  MKTG-541 Sports Marketing Management (3)
  MKTG-551 Marketing for Social Change (3)
  MKTG-561 Customer Relationship Management and Database Marketing (3)
Combined Bachelor's and Kogod School of Business Master's Programs

American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor's and master's degree programs. An undergraduate admitted to a combined bachelor's/master's program gains tentative admission to graduate standing so that both a bachelor's and master's degree may be earned as the result of a planned program of study. After admission to the combined program, the student may enroll in approved graduate-level courses as part of the program of study.

Students in good academic standing may apply for admission to a combined program after they have completed 75 credit hours toward their undergraduate degree. With rare exceptions, applications must be made no later than the semester in which 90 credit hours have been completed.

Upon admission to a combined bachelor's and master's degree program that includes a master's degree from Kogod, a student may apply up to 9 graduate credits earned as an undergraduate toward the requirements for both degrees. Credits so applied must be approved by the Kogod department that oversees the graduate degree program.

Once admitted to a combined program that includes a Kogod master's degree, a student must, in consultation with the appropriate advisor, prepare an approved program of study that shows which courses will be applied toward the undergraduate degree and which courses will be applied toward the master's degree. After satisfying all undergraduate requirements and all requirements for admission to the master's program, the student will be officially enrolled in the master's program. Students must maintain continuous enrollment through both programs.

For combined bachelor's/master's programs that include a Kogod master's degree, the following additional considerations apply:

- All bachelor's degrees conferred by American University are eligible for combination with Kogod master's degrees.
- A combined bachelor's/master's program may include the following master's degree programs offered by Kogod: Master of Science in Accounting, Master of Science in Finance, Master of Science in Real Estate, Master of Science in Sustainability Management, and Master of Science in Taxation.
- Due to work experience admissions requirements, the Master of Business Administration may not be earned in combination with a bachelor's degree.
- The Kogod department that oversees a particular master's program may place additional limits on the number of graduate credits earned as an undergraduate that may be applied toward the master's degree requirements, the courses that may be applied toward the master's degree requirements, or both.
- Detailed planning is critical for the successful completion of a combined bachelor's/master's program. A student interested in a combined program should consult his or her own undergraduate academic advisor, the relevant Kogod graduate academic advisor, and the faculty program director for the desired master's program. To allow ample time for planning, students should make these contacts by the end of the third year of undergraduate study if at all possible.
Graduate Programs

The Kogod School of Business offers the Master of Business Administration (MBA) degree, specialized master's degrees, and graduate certificate degree programs. The MBA degree is delivered through two programs: the Full-time MBA and the Professional MBA. Additionally, there are two joint MBA degrees: JD/MBA with the Washington College of Law and MA/MBA with the School of International Service.

The specialized master's degree programs offered by Kogod are the Master of Science in Accounting, Master of Science in Finance, Master of Science in Real Estate, Master of Science in Sustainability Management, and Master of Science in Taxation.

Kogod also offers three graduate certificate programs in entrepreneurship, real estate, and taxation.

Internship for Credit Program

Graduate students in the full-time MBA and specialized master's degree programs may earn elective credit for internships that are related to their academic program and their career goals. These positions are full or part time and are usually with businesses, state or federal governments, or not-for-profit organizations. Students who elect to do an internship for credit will be assigned a faculty member who will guide and evaluate the students' learning process.

To be eligible for an internship for credit, students must be in good academic standing (at least a 3.0 GPA) and have completed 12 credit hours of the required core coursework. Before students apply they must obtain appropriate signatures from their faculty and academic advisor (international students also need approval from International Student & Scholar Services), and provide a position description from the employer. Specific requirements are set by the faculty in the syllabus. Students doing an internship for credit must work a minimum of 10 hours per week for at least 12 weeks. Students register after they are selected for a position by an employer and have all the necessary forms completed. A maximum of 3 internship credit hours, taken as elective credit, may be applied toward a student's degree program requirements. Students will be graded on a pass/fail basis.

Master of Business Administration (MBA)

The goal of the MBA program is to develop practical business managers able to succeed in the complex arena of global organizations. Specifically, students will:

- Develop a solid foundation in each of the functional areas of business, including accounting and financial analysis, production and marketing of goods and services, management of people and organizations, and information and technology management.
- Understand critical interrelationships and linkages necessary for developing global business strategy, including strategies and operational issues, functional disciplines, and "hard" and "soft" skills.
- Appreciate the environment in which business operates, including economic, legal, ethical, and societal dimensions. In addition, each student is expected to:
  - demonstrate professional competence in oral, written, and interpersonal communication skills.
  - develop competency in the use of productivity tools and software to improve the quality and efficiency of decision making.
  - understand the nature of group dynamics and lead diverse work teams.

The MBA program contains within its required curriculum the business perspectives and core areas required by AACSB. The MBA degree is delivered through two programs: the Full-time MBA and the Professional MBA. Both programs have the same admissions requirements and curriculum core areas meet the requirements of the AACSB.

Admission to the MBA Programs

In addition to meeting the minimum university requirements for graduate study, applicants must have earned a satisfactory score on the Graduate Management Admission Test (GMAT) or the GRE and a satisfactory grade point average for the last 60 hours of academic work from a Council on Postsecondary Accreditation (COPA) regionally-accredited institution. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).
Full-time MBA Program

Students are admitted into the full-time MBA program in the fall semester only. Full-time students generally take between 12 and 15 credit hours per semester and complete the degree in four semesters. The summer semester between the first and second year is designed for an internship opportunity.

The strong core requirements of the full-time MBA curriculum build general management knowledge and skills. Additionally, non-core courses offer students the opportunity to broaden general management or to deepen specific knowledge in a particular topic area.

Degree Requirements

- 54 credit hours of approved graduate work including 36 credits of core courses and 18 credits in a concentration and/or electives.

A minimum of 30 credits taken in residence from the Kogod School of Business is required for the MBA. MBA students may take a maximum of 6 credit hours in 500-level courses or graduate courses which meet concurrently with undergraduate courses. MBA students may take a maximum of 6 credits with a pass/fail grade. For courses taken as pass/fail, a pass grade is equivalent to a B or higher; a fail grade is equivalent to a B- or lower. MBA core credit-bearing courses may not be taken as pass/fail.

- Intensive writing requirement:

To fulfill the graduate intensive writing requirement, the following courses must be taken in residence at Kogod and earned with a grade of B or higher: KSB-613 and one of the following: IBUS-618, MGMT-609, and MKTG-612.

- Orientation requirement: All students are required to participate in the Full-time MBA Orientation.

Course Requirements

Core (36 credit hours)

- ACCT-601 Legal Aspects of Business and Governance (1.5)
- ACCT-607 Financial Accounting (3)
- ACCT-609 Management Accounting (1.5)
- FIN-605 Managerial Economics and Corporate Strategy (3)
- FIN-614 Financial Management (3)
- IBUS-618 Manager in the International Economy (3)
- ITEC-601 IT Tools for Managers (1.5)
- ITEC-610 Applied Managerial Statistics (3)
- ITEC-616 Management Information Systems (3)
- ITEC-618 Applied Production and Operations Management (1.5)
- KSB-071, 072, 073, and 074 Career Management I, II, IV (0)
- KSB-081, 082, 083, and 084 Business Communications 1, 2, 3, 4 (0)
- KSB-610 Strategic Thinking (1.5)
- KSB-613 Strategic Decision Making (3)
- MGMT-609 Management of Organizations and Human Capital (3)
- MGMT-635 Ethics, Social Responsibility, and Governance (1.5)
- MKTG-612 Marketing Management (3)

Electives (18 credit hours)

In addition to the MBA core, students must complete 18 credit hours of approved graduate electives. Students may use part of their electives to complete a formal concentration from among those listed below. Alternatively, students may select electives that reflect a specific business discipline (e.g., information technology), a particular industry segment (e.g., consulting, entrepreneurship), a cross-disciplinary focus (e.g., sustainability management), or a combination of these options. Electives may include up to 9 credit hours of approved graduate electives offered by other American University schools.

Concentrations

Note: Under unusual circumstances, and with the approval of the appropriate department chair, other relevant graduate-level electives may be substituted for those included in a given concentration.

Accounting (12 credit hours)

The concentration in Accounting provides students with a thorough grounding in financial and management accounting that will contribute to careers in finance, consulting, information systems, and general management. Students completing this concentration will possess a basic conceptual knowledge of accounting and an understanding of the nature, limitations, interpretations, and uses of financial information by investors and managers.

- ACCT-611 Cost Accounting (3)
- ACCT-641 Corporate Financial Reporting (3)
- 6 credits from the following:
  - ACCT-547 Advanced Financial Reporting (3)
  - ACCT-549 Contemporary Assurance and Audit Services (3)
  - ACCT-550 Accounting Information Systems (3)
  - ACCT-560 Governmental and Not-for Profit Accounting (3)
  - ACCT-596 Selected Topics: Non-recurring (1-6)
  - ACCT-604 Tax Planning for Individuals and Business Enterprises (3)
  - ACCT-670 International Accounting (3)
  - ACCT/FIN-677 Financial Statement Analysis (3)
  - ACCT-725 Modern Management Control Systems (3)

Consulting (12 credit hours)

The concentration in consulting provides some of the fundamental training that is often offered in the first months while employed at a consulting company. Students will learn the frameworks and techniques used by leading consulting firms, and have the opportunity to work with practicing consultants in the classroom. Two tracks are available: Business Systems Consulting and Management Consulting.
**Business Systems Consulting**

This track provides students with the knowledge and skills required in information systems consulting practice. Students will learn the frameworks, methodologies, and techniques used by leading information systems consulting firms to analyze and provide solutions to business problems, and will have the opportunity to work on real-world projects as part of the classroom experience.

- MGMT-626 Management Consulting Practices and Methodologies (3)
- ITEC-643 Project Management (3)
- ITEC-630 Business Process Analysis (3)
- 3 credit hours from ITEC 600- or 700-level courses, excluding ITEC-601, ITEC-610, ITEC-616, ITEC-618, ITEC-677, and ITEC-691

**Management Consulting**

This track provides students with opportunities to learn critical management consulting practice areas such as managing change, strategic alliances, merger and acquisition strategies, and corporate governance. Students can further develop their skill sets as potential management consultants. Students will have an opportunity to work on real-world projects and learn from and network with guest speakers.

- MGMT-626 Management Consulting Practices and Methodologies (3)
- ITEC-643 Project Management (3)
- 6 credit hours from the following:
  - KSB-688/MGMT-688 Consulting Practicum (3)
  - MGMT-611 Leading and Managing Change (3)
  - MGMT-632 Strategic Human Capital Management (3)
  - MGMT-665 Negotiations (3)
  - MGMT-666 Strategic Alliances, Mergers, and Acquisitions (3)
  - MGMT-687 Corporate Governance (3)
  - MGMT-685 Topics in Management (1.5-3)

**Entrepreneurship (12 credit hours)**

The concentration in entrepreneurship provides students with the entrepreneurial mind-sets, skills, and tools for multiple contexts, including starting a business and/or being an entrepreneur in corporations, non-profit organizations, government, or international organizations. Students learn how to how to identify and assess opportunities, develop a new venture business plan, and practice entrepreneurship in multiple contexts. This concentration offers the opportunity to learn how to think and behave like an entrepreneur, whether leading one's own new venture, working in a corporation, or starting or growing non-profit or socially-focused ventures or organizations.

- MGMT-665 Entrepreneurship and Innovation (3)
- MGMT-661 Entrepreneurship Practicum: New Venture Business Plan (3)
- 6 credit hours from the following:
  - MGMT-663 Managing Private and Family Businesses (1.5)
  - MGMT-666 Strategic Alliances, Mergers and Acquisitions (3)
  - MGMT-667 Corporate Entrepreneurship: Creating High Potential Ventures (1.5)
  - MGMT-668 Global Entrepreneurship and Micro Ventures (3)
  - MGMT-669 Entrepreneurship Financial and Legal Strategies (3)
  - MGMT-670 Nonprofit and Social Entrepreneurship and Strategy (3)
  - MGMT-671 Peace through Entrepreneurship and Global Business Practicum (3)
  - MGMT-685 Topics in Management (1.5-3)

**Finance (12 credit hours)**

The concentration in finance provides students an opportunity to obtain finance training that leads to careers in general management, corporate finance functions (M&A, treasury, internal controls, governance), investment finance specialties (investment banking, mutual funds, asset trading, risk management, etc.) and international finance opportunities (international arbitrage, foreign exchange markets, etc.).

- FIN-573 Corporate Valuation and Financial Strategy (3)
- or
- FIN-671 Advanced Financial Management (3)
- FIN-672 Investment Analysis and Portfolio Management (3)
- 6 credit hours from the following:
  - FIN-573 Corporate Valuation and Financial Strategy (3)
    (if not used to fulfill requirement above)
  - FIN-575 CFA Level I Intensive Review (3)
  - FIN-576 Student-Managed Investment Fund (1-3)
    (maximum 3 credit hours)
  - FIN-660 Financial Modeling (3)
  - FIN-665 Quantitative Methods in Finance I (3)
  - FIN-666 Quantitative Methods in Finance II (3)
  - FIN-671 Advanced Financial Management (3)
    (if not used to fulfill requirement above)
  - FIN-674 Derivatives and Risk Management (3)
  - FIN-677/ACCT-677 Financial Statement Analysis (3)
  - FIN-683 Financial Institutions Management (3)
  - FIN-684 Fixed Income Analysis (3)
  - FIN-685 Topics in Finance (1.5-3) (maximum of 3 credits)
  - FIN-687/MGMT-687 Corporate Governance (3)
  - FIN/IBUS-700 International Finance (3)

*Note:* With the approval of the department chair and course instructor, students who have taken the equivalent of FIN-573, FIN-671, or FIN-672 with grades of B or better in the prior five years may substitute other finance courses.
Global Emerging Markets (12 credit hours)

The concentration in global emerging markets is designed to develop competencies in the practice of cross-border business transactions. The concentration focuses on doing business in emerging markets given the opportunities therein and the strategic importance of these markets in the global economy. This concentration allows students the flexibility to tailor coursework to pursue career interests in multinational enterprises, governments, and non-governmental organizations.

- IBUS-744 International Dimensions in Management: Study Abroad (2-3)
- IBUS-747 Doing Business in Different National and Cultural Environments (1.5)
- IBUS-748 Management in Emerging Markets (1.5)
- 3-7 credit hours from the following:
  - ACCT-670 International Accounting (3)
  - FIN/IBUS-700 International Finance (3)
  - IBUS-596 Selected Topics: Non-recurring (1-6) (approved topic)
  - IBUS-671 Peace through Entrepreneurship and Global Business Practicum (3)
  - IBUS-685 Topics in International Business (1.5-3)
  - IBUS-701 International Banking (1.5)
  - IBUS-705 Export/Import Management (1.5)
  - IBUS-734 International Dimensions in Management: Research (1)
  - IBUS-740 Project Finance in Developing and Transitional Economies (1.5)
  - IBUS-745 Global Supply Chain Management (3)

Leadership and Strategic Human Capital Management (12 credit hours)

The concentration in leadership and strategic human capital management is designed to expand on the leadership and human capital management knowledge, understandings, and skills that students develop in the core MBA courses. Strategic human capital management, leadership of change, and advanced negotiation skills are critical to success in large corporations, small businesses, new ventures, and non-business organizations.

- MGMT-632 Strategic Human Capital Management (3)
- 9 credit hours from the following:
  - MGMT-611 Leading and Managing Change (3)
  - MGMT-634 Leading Teams in Modern Organizations (3)
  - MGMT-664 Leadership: Exploring Styles and Developing Competencies (3)
  - MGMT-665 Negotiations (3)
  - MGMT-685 Topics in Management (1.5 to 3)

Marketing (12 credit hours)

The concentration in marketing provides students with a thorough understanding of marketing strategy and applied marketing techniques. The coursework puts a special emphasis on consumers—both learning about consumer needs and behaviors—and developing products and services that create value for consumers. Courses stress key marketing concepts including segmentation, target market selection and positioning, product/service development, brand management, distribution, pricing, advertising, and promotional strategies. Students who complete this concentration will be well positioned for careers in marketing such as brand management, advertising account management, sales promotion, media planning, and marketing research.

- MKTG-765 Brand Strategy (3)
- MKTG-767 Research for Marketing Decisions (3)
- 6 credit hours from the following:
  - MKTG-696 Selected Topics: Non-recurring (1-6)
  - MKTG-754 Database Marketing (1.5)
  - MKTG-755 Applied Market Segmentation (1.5)
  - MKTG-761 Buyer Behavior (1.5)
  - MKTG-762 Integrated Marketing Communication (3)

Real Estate (12 credit hours)

The concentration in real estate provides students with skills to actively manage commercial and residential real estate properties. The concentration also focuses on understanding the financing needs for purchasing and managing real estate properties and students gain exposure to local professional associations including the Washington, DC Association of Realtors, the Appraisal Institute, and within the secondary mortgage market.

- 12 credit hours from the following:
  - ACCT-746 Taxation of Real Estate Transactions (3)
  - REAL-730 Real Estate Principles and Investments (3)
  - REAL-731 Real Property and Asset Management (3)
  - REAL-734 Real Estate Development (3)
  - REAL-735 Real Estate Transactions and Contracts (3)
  - REAL-736 Urban Planning and Sustainability (3)
  - REAL-737 Real Estate Finance and Mortgage Markets (3)
Professional MBA Program

Students are admitted into the Professional MBA program in the fall semester only. Professional MBA students take between 6 and 7.5 credit hours in a semester.

Designed for fully employed professionals seeking the MBA credential to leverage their experience for career advancement, the Professional MBA program is organized as cohort, delivered in lock step format, and completed in seven consecutive semesters.

Degree Requirements

- 48 credit hours of approved graduate work with all credits taken from the Kogod School of Business.
- Intensive writing requirement:
  To fulfill the graduate intensive writing requirement, the following courses must be taken in residence at Kogod and earned with a grade of B or higher: KSB-613 and one of the following: IBUS-618, MGMT-609, and MKTG-612.
- Orientation requirement: All students are required to participate in the Professional MBA Orientation program.

Course Requirements

Core (36 credit hours)

- ACCT-601 Legal Aspects of Business and Governance (1.5)
- ACCT-607 Financial Accounting (3)
- ACCT-609 Management Accounting (1.5)
- FIN-605 Managerial Economics and Corporate Strategy (3)
- FIN-614 Financial Management (3)
- IBUS-618 Manager in the International Economy (3)
- ITEC-601 IT Tools for Managers (1.5)
- ITEC-610 Applied Managerial Statistics (3)
- ITEC-616 Management Information Systems (3)
- ITEC-618 Applied Production and Operations Management (1.5)
- KSB-610 Strategic Thinking (1.5)
- KSB-613 Strategic Decision Making (3)
- MGMT-609 Management of Organizations and Human Capital (3)
- MGMT-635 Ethics, Social Responsibility, and Governance (1.5)
- MKTG-612 Marketing Management (3)

Electives (12 credit hours)

- 12 credit hours from the following or other approved courses:
  - IBUS-744 International Dimensions in Management: Study Abroad Project (3)
  - ITEC-643 Project Management (3)
  - MGMT-607 High Performance Teams (1.5)
  - MGMT-608 Negotiations (1.5)
  - MGMT-626 Management Consulting Practices and Methodologies (3)

Note: Other approved courses may be substituted for any or all of the above. However, substitute courses must be taken outside of the cohort format and sequence.

Master of Business Administration (MBA) and Juris Doctor (JD)

Graduates receive an MBA through the Kogod School of Business (KSB) and a JD through the Washington College of Law (WCL). Neither degree will be awarded until all requirements for both degrees are completed.

Admission to the Program

Applications must satisfy the admission requirements of both the Kogod School of Business and Washington College of Law before being admitted to the program. However, students who have been admitted to Washington College of Law will not be required to take the GMAT. Ideally, application to the dual degree program should be made during the admissions process to WCL, but must be made no later than the end of the WCL JD 1L year. Applicants are considered and admitted for the fall semester only.

MBA Degree Requirements

- 33 credit hours of approved graduate coursework constituting the MBA core courses.
  A minimum of 30 credits taken in residence from the Kogod School of Business is required for the MBA. MBA core credit-bearing courses may not be taken as a pass/fail.
- Intensive writing requirement:
  To fulfill the graduate intensive writing requirement, the following courses must be taken in residence at Kogod and earned with a grade of B or higher: KSB-613 and one of the following: IBUS-618, MGMT-609, and MKTG-612.

Course Requirements

Core (33 credit hours)

- ACCT-607 Financial Accounting (3)
- ACCT-609 Management Accounting (1.5)
- FIN-605 Managerial Economics and Corporate Strategy (3)
- FIN-614 Financial Management (3)
- IBUS-618 Manager in the International Economy (3)
- ITEC-601 IT Tools for Managers (1.5)
- ITEC-610 Applied Managerial Statistics (3)
- ITEC-616 Management Information Systems (3)
- ITEC-618 Applied Production and Operations Management (1.5)
- KSB-610 Strategic Thinking (1.5)
- KSB-613 Strategic Decision Making (3)
- MGMT-609 Management of Organizations and Human Capital (3)
- MKTG-612 Marketing Management (3)

JD Degree Requirements

- 86 credit hours
  Up to 6 credit hours required for the JD degree may be taken through the Kogod School of Business subject to the review and approval of the Washington College of Law and the Kogod School of Business.
Master of Business Administration (MBA) and Master of Laws (LLM) in International Legal Studies

Graduates receive an MBA from the Kogod School of Business (KSB) and an LLM from the Washington College of Law (WCL). Neither degree will be awarded until all requirements for both degrees are completed.

Admission to the Program

Applicants must satisfy the admission requirements of both the Kogod School of Business and Washington College of Law before being admitted to the program. Students must have completed their law degree at a US law school accredited by the American Bar Association or at a foreign law school with equivalent standards. Admission to the MBA requires an interview, a separate personal statement, and additional letters of recommendation.

MBA Degree Requirements

- 33 credit hours of approved graduate coursework constituting the MBA core courses.
- A minimum of 30 credits taken in residence from the Kogod School of Business is required for the MBA. MBA core credit-bearing courses may not be taken as a pass/fail.
- Intensive writing requirement:
  To fulfill the graduate intensive writing requirement, the following courses must be taken in residence at Kogod and earned with a grade of B or higher: KSB-613 and one of the following: IBUS-618, MGMT-609, and MKTG-612.

Course Requirements

Core (33 credit hours)
- ACCT-607 Financial Accounting (3)
- ACCT-609 Management Accounting (1.5)
- FIN-605 Managerial Economics and Corporate Strategy (3)
- FIN-614 Financial Management (3)
- IBUS-618 Manager in the International Economy (3)
- ITEC-601 IT Tools for Managers (1.5)
- ITEC-610 Applied Managerial Statistics (3)
- ITEC-616 Management Information Systems (3)
- ITEC-618 Applied Production and Operations Management (1.5)
- KSB-610 Strategic Thinking (1.5)
- KSB-613 Strategic Decision Making (3)
- MGMT-609 Management of Organizations and Human Capital (3)
- MKTG-612 Marketing Management (3)

LLM Degree Requirements

- 16 credit hours including two research papers; LAW-580 Introduction to American Legal Institutions (for students with civil law backgrounds); English for Lawyers (for students who need extra practice with English); no internship credit may be applied toward the LLM.

Master of Science (MS) Accounting

The MS in Accounting program provides advanced study for students with undergraduate accounting degrees who seek a fifth year of professional education to satisfy 150-hour CPA licensure requirements. The program is also sufficiently flexible to prepare both students with non-accounting undergraduate business degrees and those with non-business undergraduate degrees for accounting careers in a variety of organizational settings. The program may be completed on a full- or part-time basis.

Admission to the Program

Applicants must meet university requirements for graduate study, must have earned a satisfactory score on the Graduate Management Admission Test (GMAT) and a satisfactory grade point average for the last 60 hours of academic work from a Council on Postsecondary Accreditation regionally accredited institution. The School will waive the GMAT requirement for applicants who have completed an accounting specialization in the Kogod BSBA program with a 3.5 GPA in their accounting coursework. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Degree Requirements

- 30-37.5 credit hours of approved graduate work depending on the student's prior education, including a minimum 15 credit hours in graduate accounting courses and 15 credit hours in graduate business, accounting, or other elective courses
- Students entering the program with an undergraduate accounting degree ordinarily satisfy the degree requirements by completing a minimum of 15 credit hours in graduate accounting coursework and 15 credit hours in graduate elective courses that can be used to develop complementary expertise in a related field, or specialized expertise in taxation or in financial accounting and assurance.
- Students with non-accounting undergraduate degrees may be required to complete both additional accounting courses and foundation courses in economics, finance, and applied statistics, up to a maximum of 37.5 credit hours.
- Academic advising and individualized program planning are critical steps in ensuring that students get the most from the MS in Accounting program. On admission to the program, students will consult with the program director to design an approved program of study that meets both program goals and individual academic and professional objectives.
Course Requirements

Foundation Courses
Across bachelor's and MS in Accounting degrees combined, students must complete the following. Students with undergraduate degrees from AACSB-accredited business programs are presumed to have satisfied this requirement. All or part of this requirement may be waived for other students who have completed comparable courses in accounting, economics, finance, and/or statistics.

- ACCT-607 Financial Accounting (3)
- ACCT-609 Management Accounting (1.5)
- FIN-605 Managerial Economics and Corporate Strategy (3)
- FIN-614 Financial Management (3)
- ITEC-610 Applied Managerial Statistics (3)

Accounting Courses
Across bachelor's and MS in Accounting degrees combined, students must complete a minimum of 27 credit hours in accounting courses including the following or the equivalent. All students must complete a minimum of 15 credit hours in graduate accounting courses.

- ACCT-549 Contemporary Assurance and Audit Services (3)
- ACCT-604 Tax Planning for Individuals and Business Enterprises (3)
- ACCT-611 Cost Accounting for Strategic Management (3)
- ACCT-641 Corporate Financial Reporting (3)
- ACCT-780 Seminar in Accounting Theory (3)

9 credit hours of additional approved accounting courses, which may include up to 3 credit hours from foundation accounting courses

Elective and Specialization Courses

- 0-15 credit hours in graduate accounting and related business courses. Elective courses can be selected to develop expertise in a related field, or to develop specialized expertise in financial reporting and assurance, forensic accounting, or taxation. Any course taught outside of the Kogod School of Business must be reviewed and approved by the program director to determine applicability toward MS in Accounting requirements.

Combined Bachelor’s and Master’s Degrees
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor's and Kogod School of Business Master's Programs for more information.

Master of Science (MS) Finance

The MS in Finance program provides students an opportunity to obtain focused training in finance that will prepare them for professionally-oriented careers in finance.

Admission to the Program

In addition to meeting the minimum university requirements for graduate study, applicants must have earned an undergraduate bachelor's degree from an accredited institution with a satisfactory grade point average and a satisfactory score on the Graduate Management Admission Test (GMAT) or the Graduate Record Examination (GRE) in an appropriate area, and must have earned a satisfactory grade point average for the last 60 credit hours of academic work from a Council of Postsecondary Accreditation (COPA) regionally-accredited institution. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL). Applicants must also have earned satisfactory grades in introductory economics, basic statistics, and accounting courses before formally entering the program. Deficiencies in these prerequisite courses may be completed at American University or at other schools.

Degree Requirements

- 30-33 credit hours of approved graduate work including 18 credit hours of core and 15 credit hours of elective coursework
- Students may not count more than 3 credits of FIN-576 towards their graduate degree.

Course Requirements

Prerequisite Courses

All prerequisites must be satisfied, either at the undergraduate or graduate levels, prior to enrollment in the MS in Finance program.

- 6 undergraduate credit hours of micro and macroeconomics or 3 graduate credit hours in economics
- 3 credit hours of statistics
- 6 undergraduate credit hours of financial accounting or 3 graduate credit hours in accounting

Core Courses (18 credit hours)

- FIN-614 Financial Management (3) (may be waived without substitution for students who have taken an equivalent course with a grade of B- or better)
- FIN-660 Financial Modeling (3)
- FIN-665 Quantitative Methods in Finance I (3)
- FIN-666 Quantitative Methods in Finance II (3)
- FIN-674 Derivatives & Risk Management (3)
- FIN-684 Fixed Income Analysis (3)
Elective Courses (15 credit hours)

- 15 credit hours from the following with up to 6 credit hours from graduate-level accounting, economics, statistics or other courses approved by the program director:
  - FIN-573 Corporate Valuation and Financial Strategy (3)
  - FIN-575 CFA Level I Intensive Review (3)
  - FIN-576 Student-Managed Investment Fund (1-3) (maximum 3 credit hours)
  - FIN-596 Selected Topics: Non-recurring (1-6)
  - FIN-671 Advanced Financial Management (3)
  - FIN-672 Investment Analysis and Portfolio Management (3)
  - FIN/ACCT-677 Financial Statement Analysis (3)
  - FIN-681 Financial Intermediation in Emerging Markets (3)
  - FIN-683 Financial Institutions Management (3)
  - FIN-685 Topics in Finance (1.5-3)
  - FIN/IBUS-700 International Finance (3)

Combined Bachelor’s and Master’s Degrees

American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor’s and Kogod School of Business Master’s Programs for more information.

Master of Science (MS) Management

The MS in Management program is a flexible degree program that provides basic management knowledge and skills plus an ability to explore the field of management either more broadly across functional management disciplines or in more depth within a single discipline. This program is intended to be designed in advance for fixed groups of students, typically employees of institutional clients. Individualized programs consistent with the requirements below may be tailored to the interests and circumstances of particular groups of students. However, the courses composing each program must be approved by the Educational Policy Committee (EPC) and the Faculty of the Kogod School of Business.

Admission to the Program

Applicants must meet the minimum university requirements for graduate study. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Degree Requirements

- 30 credit hours of approved graduate work including 12 credit hours of core courses, 15 credit hours of elective courses, and 3 credit hours for a capstone experience course

Students who have earned Kogod’s Graduate Certificate in Business Fundamentals within the five years preceding enrollment in the MS in Management program will be deemed to have fulfilled the core courses requirement. Students who have earned other Kogod graduate certificates within the five years preceding enrollment in the MS in Management program may apply credits so earned toward fulfillment of the MS in Management elective courses requirement.

Course Requirements

Business Fundamentals Core Courses (12 credit hours)

- ACCT-607 Financial Accounting (3)
- FIN-605 Managerial Economics and Corporate Strategy (3)
- ITEC-610 Applied Managerial Statistics (3)
- 3 credit hours from the following:
  - ACCT-601 Legal Aspects of Business and Governance (1.5)
  - ACCT-609 Management Accounting (1.5)
  - FIN-614 Financial Management (3)
  - IBUS-618 Manager in the International Economy (3)
  - ITEC-616 Management Information Systems (3)
  - ITEC-618 Applied Production and Operations Management (1.5)
  - MKTG-612 Marketing Management (3)
  - MKTG-632 Understanding the Marketplace and Consumer (3)

Note: By completing the above core courses requirement, students may also earn Kogod’s Graduate Certificate in Business Fundamentals.

Capstone Experience (3 credit hours)

- An approved 3-credit capstone experience

Elective Courses (15 credit hours)

The Kogod School of Business and the MS in Management client agree upon the set of elective courses for a given instance of the program at the time the program is designed. Subject to the approval by the Kogod EPC and Faculty as indicated above, and to successful completion of prerequisite requirements for individual courses, elective courses may be selected from the range of graduate business courses offered by the Kogod School of Business.
Master of Science (MS)
Marketing

The MS in Marketing program provides students with an opportunity to obtain advanced training in marketing and is designed to prepare them for a variety of professional careers in marketing and related areas. Students who successfully complete the MS in Marketing will be well-prepared to work in a variety of specialized marketing areas, including brand management, non-profit marketing, social marketing, internet marketing, and direct marketing.

Admission to the Program

Applicants are considered and admitted for the fall semester only. In addition to meeting the minimum university requirements for graduate study, applicants must have earned an undergraduate bachelor's degree from an accredited institution with an overall satisfactory grade point average as well as a satisfactory grade point average for the last 60 credit hours of academic work from a Council of Postsecondary Accreditation (COPA) regionally-accredited institution. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Degree Requirements

- 30 credit hours of approved graduate work
- Up to 6 credit hours of graduate coursework earned at another institution may be transferred and applied as electives. Courses must be completed with a grade of B (3.0) or better and must be completed no later than five years prior to the beginning of the semester in which the student is admitted.

Course Requirements

Introductory Course (3 credit hours)
- MKTG-632 Understanding the Marketplace and Consumer (3)

Core Courses (15 credit hours)
- MKTG-641 Digital Marketing (1.5)
- MKTG-651 Strategic Marketing for Nonprofits (1.5)
- MKTG-655 Entertainment Marketing (1.5)
- MKTG-755 Applied Market Segmentation (1.5)
- MKTG-762 Integrated Marketing Communication (3)
- MKTG-765 Brand Strategy (3)
- MKTG-767 Research for Marketing Decisions (3)
- MKTG-688 Applied Client Project (6)

Capstone Experience (6 credits)

Elective Courses (6 credits)
- 6 credit hours from the following:
  - MKTG-541 Sports Marketing Management (3)
  - MKTG-551 Marketing for Social Change (3)
  - MKTG-561 Customer Relationship Management and Database Marketing (3)

Master of Science (MS)
Real Estate

The MS in Real Estate program provides students an opportunity to obtain focused training in real estate that will prepare them for professionally-oriented careers in areas such as mortgage markets and property management.

Admission to the Program

In addition to meeting the minimum university requirements for graduate study, applicants must have earned an undergraduate bachelor's degree from an accredited institution with a satisfactory grade point average and a satisfactory score on the Graduate Management Admission Test (GMAT), and must have earned a satisfactory grade point average for the last 60 credit hours of academic work from a Council of Postsecondary Accreditation (COPA) regionally-accredited institution. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Degree Requirements

- 30 credit hours of approved graduate work including 18 credit hours of core and 12 credit hours of elective courses
- A finance track of 12 credit hours may be chosen from the electives.

Course Requirements

Core Courses (18 credit hours)
- REAL-730 Real Estate Principles and Investments (3)
- REAL-731 Real Property and Asset Management (3)
- REAL-734 Real Estate Development (3)
- REAL-735 Real Estate Transactions and Contracts (3)
- REAL-736 Urban Planning and Sustainability (3)
- REAL-737 Real Estate Finance and Mortgage Markets (3)

Elective Courses (12 credit hours)
- 12 credit hours from the following:
  - A maximum of 3 credit hours in topics courses (FIN-685 or MGMT-685) may be counted toward degree requirements and a maximum of 3 credit hours of FIN-690 Independent Study Project in Finance may be counted toward degree requirements.
  - ACCT-746 Taxation of Real Estate Transactions (3)
  - ACCT-747 Taxation of Pass-Through Entities (3)
  - CSC-610 Introduction to Geographic Information Systems (3)
  - FIN-573 Corporate Valuation and Financial Strategy (3)
  - FIN-614 Financial Management (3)
  - FIN-630 Financial Analysis of the Firm: Concepts and Applications (3)
  - FIN-660 Financial Modeling (3)
  - FIN-665 Quantitative Methods in Finance I (3)
  - FIN-666 Quantitative Methods in Finance II (3)
  - FIN-672 Investment Analysis and Portfolio Management (3)
  - FIN-674 Derivatives and Risk Management (3)
  - FIN/ACCT-677 Financial Statement Analysis (3)
  - FIN-684 Fixed Income Analysis (3)
  - FIN-685 Topics in Finance (1.5-3)
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor's/master's programs. Advanced undergraduates admitted to a combined degree program that includes a master's degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor's and Kogod School of Business Master's Programs for more information.

Master of Science (MS) Sustainability Management

Admission to the Program

In addition to meeting the minimum university requirements for graduate study, applicants must have earned an undergraduate bachelor's degree from an accredited institution with a satisfactory grade point average and a satisfactory score on the Graduate Management Admission Test (GMAT) or the Graduate Record Examination (GRE), and must have earned a satisfactory grade point average for the last 60 credit hours of academic work from a Council of Postsecondary Accreditation (COPA) regionally-accredited institution. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL). The program may be completed on a full-time or part-time basis.

Degree Requirements

- 36 credit hours of approved graduate work including 21 credit hours of core and 9 credit hours in specialization courses. A minimum of 24 credits taken in residence at American University is required.
- Up to 6 credit hours of core coursework may be waived if students have taken equivalent coursework at the undergraduate level in the past four years with grades of B or better. Students should consult their graduate advisor for applicability of specific courses.
- Up to 6 credit hours of core coursework earned at another institution may be transferred and applied to degree requirements. Courses must be completed with a grade of B (3.0) or better and must be completed no later than five years prior to the beginning of the semester in which the student is admitted. Credit for business coursework may only be transferred if earned at an AACSB-accredited institution.

Credits for courses in other areas may only be transferred with approval of the appropriate teaching unit.

Course Requirements

Core Courses (21 credit hours)

- ENVS-580 Environmental Science I (3)
  or
- ENVS-581 Environmental Science II (3)
- FIN-630 Financial Analysis of the Firm: Concepts and Applications (3)
- MGMT-517 Sustainability Systems: Legal, Regulatory, and Policy Issues (3)
- MGMT-717 Sustainability Strategy and Management (3)
- MKTG-612 Marketing Management (3)
- PUAD-685 Topics in Policy Analysis and Management: Environmental Sustainability and Public Policy (3)
- SIS-660 Environment and Politics (3)
- STAT-514 Statistical Methods (3)

Specialization Courses (9 credit hours)

- 9 credit hours in one of the following:
  Business
  - ECON-579 Environmental Economics (3)
  - IBUS-744 International Dimensions in Management: Study Abroad Project (2-3)
  - KSB-656 Management Communications for Social Responsibility (3)
  - KSB-688 Consulting Practicum (3)
  or
  - IBUS-671/MGMT-671 Peace through Entrepreneurship and Global Business Practicum (3)
  - MGMT-611 Leading and Managing Change (3)
  - MGMT-633 Leading People and Organizations (3)
  - MGMT-660 Entrepreneurship and Innovation (3)
  - MGMT-665 Negotiations (3)
  - MGMT-670 Nonprofit and Social Entrepreneurship and Strategy (3)
  - MGMT-685 Topics in Management (1.5-3) (approved topics in sustainability)
  - REAL-736 Urban Planning and Sustainability (3)

Approved business topics courses

Science

- BIO-561 Biogeography (3)
- BIO-562 Field Methods (3)
- CHEM-660 Topics in Environmental Chemistry: Resource Sustainability (3)
- COMM-589 Sustainability Communication (3)
- ENVS-500 Ecography (3)
- ENVS-505 Energy (3)
- ENVS-572 Topics in Conservation Biology: Marine Conservation (3)
- ENVS-575 Environmental Risk Assessment (3)
- STAT-514 Statistical Methods (3)
Policy
GOVT-527 Government Regulation and Deregulation (3)
HIST-676 U.S. Environmental History (3)
ILS-603 The Rule of Law and Due Process (3)
PUAD-603 Policy Process (3)
PUAD-606 Foundations of Policy Analysis (3)
PUAD-685 Topics in Policy Analysis and Management: Public Policies for the Environment and Energy (3)
SIS-620 Studies in Global Environmental Politics:
  Climate Change and Conflict (3)
  Climate Change Finance (3)
  Political Ecology of Food and Agriculture (3)
  Sustainable Design/LEED Training (3)
  Water Governance (3)
SIS-649 Environment and Development (3)
or
SIS-650 Global Economy and Sustainable Development (3)
Elective Courses (6 credit hours)
  6 credit hours from any of the specializations listed above, or other approved sustainability-related courses

Combined Bachelor’s and Master’s Degrees
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor’s and Kogod School of Business Master’s Programs for more information.

Master of Science (MS)
Taxation
The MS in Taxation provides a professionally-oriented specialty master’s degree focusing on federal income taxation. It is designed to advance students’ careers and broaden their options with skills in specialized areas and comprehensive expertise in the field of taxation. This convenient yet demanding program facilitates opportunities with the largest professional service organizations in the world, enhances flexible career paths, and creates opportunities for starting businesses.

Admission to the Program
In addition to meeting the minimum university requirements for graduate study, applicants must have earned a bachelor’s degree from an accredited institution with a satisfactory grade point average for the last 60 credit hours and a satisfactory score on the Graduate Management Admission Test (GMAT). A GMAT waiver may be considered for students who have successfully completed the CPA examination or have two years relevant work experience, or have completed the Kogod BA in Accounting or the BS in Business Administration area of specialization in accounting with a minimum 3.5 GPA in accounting coursework.

In addition, applicants must have satisfied Kogod School of Business prerequisite knowledge through undergraduate or graduate coursework in accounting, business law, and federal income taxation. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Degree Requirements
- 30 credit hours of approved graduate coursework with a minimum of 21 hours in taxation, including two required core courses (6 credit hours) and five elective courses (15 credit hours). The remaining 9 credit hours must consist of additional tax courses or, with the permission of the program director, non-tax courses necessary to meet state CPA licensure requirements.

Course Requirements
Core Tax Courses (6 credit hours)
- ACCT-630 Legislative and Judicial Foundations of Income Tax (3)
- ACCT-631 Tax Research and Procedure (3)

Elective Courses (24 credit hours)
- 24 credit hours with at least 15 credit hours from the following courses. The remaining 9 credit hours must consist of additional tax courses or, with the permission of the program director, non-tax courses necessary to meet state CPA licensure requirements.
  ACCT-740 Taxation of Corporations (3)
  ACCT-741 State and Local Taxation (3)
  ACCT-742 Special Tax Topics (1-3)
  ACCT-743 International Taxation (3)
  ACCT-745 Employee Benefit Tax Planning (3)
  ACCT-746 Taxation of Real Estate Transactions (3)
  ACCT-747 Taxation of Pass-Through Entities (3)
  ACCT-750 Tax Policy (3)
  ACCT-751 Seminar in Business Tax Planning (3)
  ACCT-752 Estate and Financial Family Tax Planning (3)

Combined Bachelor’s and Master’s Degrees
American University offers students the opportunity to earn both undergraduate and graduate degrees through its combined bachelor’s/master’s programs. Advanced undergraduates admitted to a combined degree program that includes a master’s degree from Kogod are eligible to take graduate-level courses and may apply up to 9 graduate credit hours earned as an undergraduate toward the requirements for both degrees. See Combined Bachelor’s and Kogod School of Business Master’s Programs for more information.
Graduate Certificate in Business Fundamentals

Designed to provide basic knowledge and skills needed for subsequent graduate-level study of business and management topics.

Admission to the Program

Open to students with a bachelor’s degree or equivalent from an accredited institution with a satisfactory grade point average. Applicants must have at least one year of work experience. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Certificate Requirements

• 12 credit hours of approved coursework with grades of B or better.

Grades of B-, C, C-, or D in certificate program courses are not accepted toward the fulfillment of certificate requirements, although these grades will be included in the calculation of the GPA. Students must have at least a 3.0 GPA in certificate courses in order to be awarded a certificate. Students must complete at least 6 credit hours during each 12 month period. Students must complete the certificate within four years.

Course Requirements

• ACCT-607 Financial Accounting (3)
• FIN-605 Managerial Economics and Corporate Strategy (3)
• ITEC-610 Applied Managerial Statistics (3)
• 3 credit hours from the following:
  ACCT-601 Legal Aspects of Business and Governance (1.5)
  ACCT-609 Management Accounting (1.5)
  FIN-614 Financial Management (3)
  IBUS-618 Manager in the International Economy (3)
  ITEC-616 Management Information Systems (3)
  ITEC-618 Applied Production and Operations Management (1.5)
  MGMT-609 Management of Organizations and Human Capital (3)
  MGMT-635 Ethics, Social Responsibility, and Governance (1.5)
  MKTG-612 Marketing Management (3)

Graduate Certificate in Entrepreneurship

Designed for individuals seeking to start his or her own business, take over a family business, or grow a small business

Admission to the Program

Open to students with a bachelor’s degree or equivalent from an accredited institution with a satisfactory grade point average. Applicants must have at least one year of work experience. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Certificate Requirements

• 15 credit hours of approved coursework with grades of B or better.

Grades of B-, C, C-, or D in certificate program courses are not accepted toward the fulfillment of certificate requirements, although these grades will be included in the calculation of the GPA. Students must have at least a 3.0 GPA in certificate courses in order to be awarded a certificate. Students must complete at least 6 credit hours during each 12 month period. Students must complete the certificate within four years.

Course Requirements

• MGMT-660 Entrepreneurship and Innovation (3)
• MGMT-661 Entrepreneurship Practicum: New Venture Business Plan (3)
• 9 credit hours from the following:
  MGMT-663 Managing Private and Family Businesses (1.5)
  MGMT-666 Strategic Alliances, Mergers and Acquisitions (3)
  MGMT-667 Corporate Entrepreneurship: Creating High Potential Ventures (1.5)
  MGMT-668 Global Entrepreneurship and Micro Ventures (3)
  MGMT-669 Entrepreneurship Financial and Legal Strategies (3)
  MGMT-670 Nonprofit and Social Entrepreneurship and Strategy (3)
  MGMT-685 Topics in Management (1.5-3)
Graduate Certificate in Forensic Accounting

The Graduate Certificate in Forensic Accounting provides professionals working in the financial fraud examination area a program combining both academic rigor and skill set training to enhance their performance in this emerging field.

Admission to the Program

Open to students with a bachelor’s degree or equivalent from an accredited institution with a satisfactory grade point average. Applicants must have at least one year of work experience. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Certificate Requirements

- 12 credit hours of approved coursework with grades of C or better
- Grades of C- or D in certificate program courses are not accepted toward the fulfillment of certificate requirements, although these grades will be included in the calculation of the GPA. Students must have at least a 3.0 GPA in certificate courses in order to be awarded a certificate. Students must complete at least 6 credit hours during each 12 month period. Students must complete the certificate within four years. With approval of department chair, a maximum of 3 credit hours of relevant graduate coursework earned at an accredited college or university may be transferred toward the certificate.

Course Requirements

- ACCT-551 Forensic Accounting (3)
- ACCT-677 Financial Statement Analysis (3)
- ACCT-680 Advanced Forensic Accounting and Fraud Investigation (3)
- 3 credit hours from the following, as approved by department chair:
  - ACCT-549 Contemporary Assurance and Audit Services (3)
  - ACCT-550 Accounting Information Systems (3)
  - ACCT-600 Ethics in Business and Accounting (3)
  - ACCT-607 Financial Accounting (3)
  - ACCT-760 Advanced Auditing Professional Practice (3)
  - FIN-614 Financial Management (3)
  - FIN-630 Financial Analysis of the Firm: Concepts and Applications (3)

Note: Students who plan to enroll in the MS in Accounting program after earning the Graduate Certificate in Forensic Accounting should not take FIN-630 to satisfy the course requirements for the certificate.

Graduate Certificate in Real Estate

This certificate is designed for current managers seeking advancement in the field, or professionals seeking entry into real estate management.

Admission to the Program

Open to students with a bachelor’s degree or equivalent from an accredited institution with a satisfactory grade point average. Applicants must have at least one year of work experience. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Certificate Requirements

- 15 credit hours of approved coursework with grades of B- or better
- Grades of C, C-, or D in certificate program courses are not accepted toward the fulfillment of certificate requirements, although these grades will be included in the calculation of the GPA. Students must have at least a 3.0 GPA in certificate courses in order to be awarded a certificate. Students must complete at least 6 credit hours during each 12 month period. Students must complete the certificate within four years.

Course Requirements

- 15 credit hours from the following:
  - REAL-730 Real Estate Principles and Investments (3)
  - REAL-731 Real Property and Asset Management (3)
  - REAL-734 Real Estate Development (3)
  - REAL-735 Real Estate Transactions and Contracts (3)
  - REAL-736 Urban Planning and Sustainability (3)
  - REAL-737 Real Estate Finance and Mortgage Markets (3)
Graduate Certificate in Tax

Admission to the Program

Open to students with a bachelor’s degree or equivalent from an accredited institution with a satisfactory grade point average. Applicants must have at least one year of work experience. Applicants whose first language is not English must have a satisfactory score on the Test of English as a Foreign Language (TOEFL).

Certificate Requirements

- 12 credit hours of approved coursework with grades of B or better.
- Grades of B-, C, C-, or D in certificate program courses are not accepted toward the fulfillment of certificate requirements, although these grades will be included in the calculation of the GPA. Students must have at least a 3.0 GPA in certificate courses in order to be awarded a certificate. Students must complete at least 6 credit hours during each 12 month period. Students must complete the certificate within four years.

Course Requirements

- 12 credit hours from the following:
  ACCT-630 Legislative and Judicial Foundations of Income Tax (3)
  ACCT-631 Tax Research and Procedure (3)
  ACCT-740 Taxation of Corporations (3)
  ACCT-741 State and Local Taxation (3)
  ACCT-742 Special Tax Topics (3)
  ACCT-743 International Taxation (3)
  ACCT-745 Employee Benefit Tax Planning (3)
  ACCT-746 Taxation of Real Estate Transactions (3)
  ACCT-747 Taxation of Pass-Through Entities (3)
  ACCT-750 Tax Policy (3)