

SIMON FRASER UNIVERSITY

MEMORANDUM

To: Senate**From:** L. Salter
Chair, SCAP**Subject:** Faculty of Business Administration -
Day Master of Business Administration
Program
SCAP 89-63**Date:** November 16, 1989

Action undertaken by the Senate Committee on Academic Planning/Senate Graduate Studies Committee gives rise to the following motion:

Motion:

"That Senate approve and recommend approval to the Board of Governors as set forth in S. 90-15 the change to the structure of the Day Master of Business Administration Program including

New courses	BUS 507 - 4 Managerial Economics
	BUS 512 - 4 Introduction to Business Finance
	BUS 528 - 5 Accounting
	BUS 536 - 4 Quantitative Methods in Management
	BUS 543 - 4 Introductory Graduate Marketing
	BUS 572 - 4 Organizations and Human Resource Management"

Proposed Revisions to Calendar Entry

Admission: Students with Undergraduate Degrees Other than Business Administration

Students with Bachelors degrees in disciplines other than Business Administration may be admitted to the program provided they have previously, successfully completed courses in probability and statistics, an introduction to computer programming, differential and integral calculus. At Simon Fraser University appropriate courses are BUEC 232, BUEC 333, CMPT 100 or CMPT 101, MATH 157 and MATH 158.

Students with a Bachelors degree in disciplines other than Business Administration, upon admittance, will be required to complete the following six courses prior to proceeding to the 800-level MBA courses:

- BUS 528-5 Accounting
- BUS 507-4 Managerial Economics
- BUS 536-4 Quantitative Methods in Management
- BUS 543-4 Introductory Graduate Marketing
- BUS 512-4 Introduction to Business Finance
- BUS 572-4 Organizations and Human Resource Mgmt.

In addition, such students will be required to complete two honours undergraduate courses in their field of specialization. These two courses are intended to increase their depth of understanding in their chosen area. The specific courses will be selected by the MBA Program Director and the Area Coordinator in consultation with the student.

Students entering the program with an equivalent course to any of those specified above will be granted exemption.

All other requirements for admission are the same as for students with degrees in Business Administration.

Rationale for the changes

There is a growing demand for students whose undergraduate degree is not Business Administration to pursue an MBA degree. For good students, it is an inappropriate path, to suggest that they should go back to being undergraduate students again. We can do a better job pedagogically, by providing graduate level preparation in the required subject areas. This will have the additional benefit of developing a stand-alone MBA cohort.

Requiring that students rejoin the undergraduate roles also puts us at a decided disadvantage relative to other schools in the recruiting of good students.

Other groups on Campus are anxious to see us proceed with such a proposal.

- The Department of Biological Sciences have developed a Master's of Aquaculture in which they have asked us to put on a graduate course in Marketing (Bus 542). If this present proposal is approved Bus. 542 will be replaced in the M. Aquaculture program with Bus. 543. The Department of Biological Sciences is aware of this potential change and fully approve of it.

- Masters of Natural Resource (MRM) are currently developing a proposal for a joint MRM/MBA degree. They initially proposed this utilizing EMBA courses on the Business side. They have agreed that utilizing our 500-level courses makes much more sense.

Current Calendar Entry

Please refer to attached pages 249 to 251 of the University Calendar

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Graduate Business Administration 249

Faculty of Business Administration

Location: 5105 Academic Quadrangle
Telephone: 291-3684

291-4920 Fax

Dean: Stanley J. Shapiro, A.B. (Harv.), M.B.A., Ph.D. (Penn.)

Associate

Dean: William C. Wedley, B.Com. (Br. Col.), M.B.A., Ph.D. (Col.)

Director

Graduate

Programs: C. Ernest Love, B.Eng., M.B.A. (McM.), Ph.D. (Lond.)

Faculty and Areas of Research

For a complete list of faculty, see *Business Administration* undergraduate section.

Moustafa F. Abdel Magid Accounting
George W. Blazenko Business Finance
Terence Brown Accounting
Gervase Bushe Organizational development; strategic human resource management

Pao Lun Cheng* Finance; money and banking; quantitative methods.
Joseph K. Cheung Accounting
Eng Ung Choo Management science
Peter C. Clarkson Accounting
A.C.B. Duncan Accounting
Craig Emby Accounting
Lois D. Etherington Accounting
Belt Fieischer Accounting
Barrie Gibbs Not for profit management; managerial skills; power

Steven Gieberman

Irene M. Gordon Business, government and society; international business policy
Robert R. Grauer* Accounting
John W. Heaney Finance
John P. Herzog* Business finance
Richard A. Holmes* Finance; managerial economics
George C. Hoyt Quantitative methods
C. Ernest Love Organization theory; business policy
Gary A. Mauser Management science
Daniel L. McDonald Marketing
Steven L. McShane Accounting
Human resource management; organizational behavior

Lindsay N. Meredith Marketing; industrial relations; personnel
Motohiro Morishima Organizational behaviour; industrial relations
Drew C. Parker Decision support systems
Lawrence T. Pinfield Organization behavior; organization policy
Zelma Rebmann-Huber Accounting
John Richards Business, government and society
Robert Rogow Industrial relations
Bertram Schoner Marketing; business, government and society; quantitative methods

Richard Schwindt* Industrial organization; international trade; business, government and society
Ernest M. Scott* Finance; organization policy
Stanley J. Shapiro Marketing
Carolyn F. Smart Business policy; organizational behavior
Marvin N. Stark Commercial law
Dean Tjosvold Organization behavior
Aidan R. Vining Business policy
Arthur R. Warburton Management science
William C. Wedley International business; operations management

Mark N. Wexler Business, government and society; organizational behavior and theory
Robert G. Wyckham Marketing
Judith L. Zaichkowsky Marketing

*Joint appointment with Department of Economics

Graduate Degree Offered

Master of Business Administration

Graduate Programs

The Faculty of Business Administration offers two programs leading to the M.B.A. degree: the Executive M.B.A. program and the M.B.A. Program. The Executive M.B.A. is an evening program for mid-career managers or executives; it is a generalized course of studies which exposes the student to broad management issues rather than in-depth specialization within business subjects. The M.B.A. program is a daytime program designed primarily for recent Business graduates who desire more concentrated exposure to a specific field of Business study and development of applied research skills.

M.B.A. Program

The M.B.A. program has a subject specialization focus and is designed for incoming students with a Bachelor's degree (usually in Business Administration). The program offers study in the following fields of concentration:

Accounting
Policy Analysis
Finance
Management Science/Information Systems
Marketing
Organizational Behavior/Human Resources Management

Additional fields of concentration are available with the approval of the student's Supervisory Committee. In particular, candidates are encouraged to develop joint programs with such areas as Resource Management, Economics, Computing Science, Criminology, and Engineering Science.

Admission: Students with Undergraduate Business Administration Degrees

For clear admission to the program a student must have a Bachelor's degree from a recognized university with a concentration in Business Administration (or its equivalent). The student should have successfully completed course work in differential calculus*, statistics, managerial economics (or micro economics), accounting, management science (or operations research), finance, marketing, organizational behavior, and business policy (or business and society). Students admitted without all of these courses may be required to make up the deficiency without graduate credit.

Exceptionally well qualified applicants with degrees from other fields of study may be asked to satisfactorily complete up to ten undergraduate courses as specified by the Admissions Committee, prior to being granted clear admission. The courses will be drawn from the areas specified above.

The maximum number of students admitted in any one year is expected to be thirty. Admission is clearly competitive. The minimum undergraduate grade point average considered is 3.0 (or equivalent). Criteria for admission, in addition to undergraduate grades, include acceptable scores on the GMAT test (see *Application Process*), strong letters of reference, balance in the instructional areas of the program, and for students whose native language is not English, acceptable TOEFL scores (570 minimum) and a score of 5 or above on the Test of Written English.

The program is designed for students to enter in the Fall semester. Courses are sequenced through the three semesters: Fall, Spring and Summer. The normal course load is three courses per semester. In this manner, it is possible to complete the program in one year; although a typical student will require four semesters to finalize the project. Students granted entrance to the thesis option may expect to take one additional semester in order to take BUS 900. Students holding teaching assistantships will take two courses per semester as a normal workload. Thus, the completion time for a student holding a teaching assistantship over their whole program is typically five or six semesters. In certain cases, students may be admitted to the program in other semesters.

*Integral calculus is also required for specializations in Finance, Management Science and Information Systems, and Marketing. It is recommended for specialization in Accounting.

Admission: Students with Undergraduate Degrees Other than Business Administration

Students with Bachelors degrees in disciplines other than Business Administration may be considered for admission to the program as qualifying students provided they have successfully completed courses in probability and statistics, an introduction to computer programming, differential and

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integral calculus, and introductory financial accounting. At Simon Fraser University, appropriate courses are BUEC 232, BUEC 333, CMPT 100 or CMPT 101, MATH 157, MATH 158 and BUS 251.

Qualifying students will normally be required to complete the following undergraduate courses (with grades of B or better). The bulk of these courses will normally be taken in the Summer semester prior to admission.

- Economics BUS 307-3 or ECON 301-5
- Finance BUS 312-4
- Accounting BUS 328-3
- Marketing BUS 343-3
- Organization Behavior BUS 372-3
- Management Science BUS 336-4

*Students whose intended field of concentration is Marketing will be required to take Buyer Behavior (BUS 347-3) instead.

In some cases, students may be required to remove deficiencies in their area of specialization by enrolling in one or two undergraduate courses concurrently with graduate courses.

All other requirements for admission are the same as for students with degrees in Business Administration. Students admitted as qualifying students should be able to complete the program in four semesters provided that they are not holding teaching assistantships.

Application Process

Upon request, application materials will be mailed. The following submissions are required.

- Simon Fraser University graduate application form
- Faculty of Business Administration Supplementary application form
- official transcript of undergraduate grades (mailed directly from the granting institution)
- three confidential letters of reference (mailed directly by the referees), at least two of which come from faculty members at universities. Forms are supplied for references.
- score on the Graduate Management Admissions Test (GMAT)
- For students whose first language is not English and whose undergraduate degrees have not been obtained at an institution in Canada, the United States, the United Kingdom, Australia or New Zealand where English has been the language of instruction, scores on the Test of English as a Foreign Language (TOEFL) and the Test of Written English.

Financial Assistance

The Faculty of Business Administration is able to offer to qualified graduate students Teaching Assistantships in Business Administration. Annual remuneration is normally \$3,100 per semester. For students holding a teaching assistantship, it is expected two courses will constitute a full load. In addition to teaching assistantships, members of faculty, from time to time, have funding available to hire Research Assistants.

Information on other university scholarships and awards available to graduate students is included in the *Financial Aid and Awards* section of this Calendar.

Degree Requirements

To qualify for the M.B.A. degree under this program, the candidate must complete the requirements under one of two available options: the Project Option (Option I) or the Thesis Option (Option II). In addition, the student must choose a Field of Concentration, i.e., one of Accounting; Policy Analysis; Finance; Management Science and Information Systems; Marketing; or Organizational Behavior. The student's academic advisor, taking into consideration the student's background, program and desires, will specify the supporting courses.

The requirements for course work and written research are as follows:

Credit Requirements for Options

- Project Option: 8 courses PLUS a research project
- Thesis Option: 6 courses PLUS thesis

Course Work Requirements

For the project option the student must complete a minimum of 3 courses in a field of concentration and a minimum of at least one course in a supporting field and one course in research techniques. A total of eight courses are required for the project option. Of these, four must be taken as supporting or research courses. In addition, the student must complete a written research project equivalent to one course.

For the thesis option, the student must complete a minimum of three courses in a field of concentration as well as taking at least one course in research

techniques and BUS 900, Research Methodology. A total of six courses required in the thesis option. In addition, the student must complete a research project equivalent to four courses.

The requirements and options for each of the component areas are detailed below.

Fields of Concentration: 3 course minimum

Fields

Accounting

BUS	871
	872
	873
	874
	875

Policy Analysis

BUS	852
	854
	858
	860
	862

Finance

BUEC	815
	817
	818

Management Science/Information Systems

BUEC	819
	820
BUS	821
	822
	876

Marketing

BUS	845
	846
	847

Organizational Behavior/Human Resources Management

BUS	831
	836
	839

Supporting Courses

The academic supervisor will select supporting courses in consultation with the student. The selections may be either from Business Administration or from other fields of study (e.g. Economics, Resource Management, Computing Science, Psychology).

Research Courses

Project option students must take at least one course in research techniques (BUS 801 or equivalent). Thesis option students are required to take BUS 900 in addition to a minimum one course in research techniques.

The academic supervisor will select the research courses in consultation with the student. Students taking BUS 900 should complete their other research courses first.

Written Research Requirements

- Project Option: The student must complete a major research project (4 credits)
- Thesis Option: The student must complete an original thesis (16 credits)

It is anticipated that most students will follow the project option. Students who are particularly research oriented and expect to pursue a Ph.D. may prefer the thesis option.

A project will generally represent successful original research with regard to some practical problem. While the student is expected to conduct a literature search with respect to the problem, it will generally be less exhaustive in comparison with that of the thesis. The scope of a project is regarded as equivalent to one graduate course.

In general, a thesis represents a major research effort in which the student, working closely with his or her supervisory committee, demonstrates a comprehensive knowledge of the literature on some aspect of a discipline and successfully completes original research which represents a contribution to knowledge in the area. It is to be regarded as the equivalent of three graduate courses.

M.B.A. Program Courses

BUS 801-4 Research Techniques

The design, conduct, and analysis of business research including both field and laboratory research methods. *Prerequisite:* BUEC 333.

BUEC 815-4 Portfolio Theory

A study of optimum portfolio selections and diversification of financial assets including cash vis-a-vis different classes of utility functions of final wealth. Also, an examination of the behavior of speculative prices and rates of return. *Prerequisite: ECON 331.*

BUEC 817-4 Theory of Capital Markets

A study of capital market equilibrium theories, risk allocation, valuation models under perfect and imperfect markets and their empirical testing. *Prerequisites: ECON 331, 835.*

BUEC 818-4 Advanced Topics in Business Finance

Extension of advanced topics beyond those covered in BUEC 815, Portfolio Theory, and BUEC 817, Capital Market Theory. *Prerequisites: BUEC 815, 817.*

BUEC 819-4 Mathematical Programming for Economics and Business

Topics include dynamic programming, linear and non-linear programming, stochastic programming, optimization techniques, game theory. *Prerequisite: Consent of instructor.*

BUEC 820-4 Analysis of Dynamic Processes

Analysis of the operation of dynamic (time-varying) economic/business systems with emphasis on model formulation and optimization procedures.

BUS 821-4 Analysis of Inventory and Queueing Systems

The design and control of inventory and queueing systems. Approaches include analytical and numerical models, algorithms for optimizing such systems and simulation for large, complex systems. *Prerequisite: BUEC 333 or equivalent.*

BUS 822-4 Decision Theory

An examination of prescriptive (Bayesian) theory of decision making under uncertainty and critical investigation of the theory. *Prerequisite: BUEC 333, MATH 157.*

BUEC 823-4 Business and Economic Forecasting

Concepts of forecasting including trend fitting, time series, regression, econometric survey data, leading indicators. Application to business, economics, population, technology. *Prerequisite: BUEC 333.*

BUS 831-4 Industrial Relations

Negotiation, arbitration, collective agreements, work stoppages, labour-management co-operation.

BUS 836-4 Human Resources Management

Management of human resources in work organizations. Topics generally include assessment of the work environment, performance evaluation and compensation, recruiting and training. *Prerequisites: BUS 481, 482.*

BUS 839-4 Organizational Assessment and Planned Change

Current theory, research and practice in organizational diagnosis and planned change. *Prerequisite: Advanced undergraduate course work in Micro and Macro Organizational Behavior.*

BUS 845-4 Marketing Measurement

The generation and analysis of non-accounting information from sources both internal and external to the firm, with the purpose of understanding the use of such measurements in marketing segmentation. *Prerequisite: ECON 835.*

BUS 846-4 Marketing Theory and Models

The construction, analysis and application of models of marketing phenomena. *Prerequisite: ECON 835.*

BUS 847-4 Consumer Behavior

A study of the results of consumer interactions with the forces affecting purchase decisions. The influence of environmental, corporate, and governmental factors on consumer behavior and the processes of consumer decision-making will be examined. *Prerequisite: ECON 835.*

BUS 852-4 Researching the Corporation in Canadian Society

Research in contemporary theory and methods of investigating and conducting scientific research in Canadian corporations.

BUS 854-4 Business and Government Regulation

The theory and practice of public policy in the area of industrial organization. Topics include anti-combines, utility regulation, patent policy, and other policies directed at market failure. *Prerequisite: ECON 200.*

BUS 858-4 Business and the Public Interest

Society requires business to act in the "public interest" by means both of explicit (legislated) rules and implicit social contracts. This course deals with these social contracts and will include discussions of employment policies, investment policies, charitable donations, environmental concerns and community service.

BUS 860-4 Administration of Public Enterprises

History, models of organizations of public corporations and their divergence from private counterparts. Public accountability decision-making, cost-benefit theories.

BUS 862-4 Contemporary Topics in International Business

The analysis of specific issues in international business/multinational firms. Canada's regulations, international financial management, international marketing, international operations, foreign investment, the international environment.

BUS 871-4 Seminar in Financial Accounting

An in-depth analysis of current literature in financial accounting theory and practice. Emphasis will be placed on recent empirical research. *Prerequisite: Permission of the instructor.*

BUS 872-4 Seminar in Managerial Accounting

An integrative course intended to develop an appreciation of the interrelationship of managerial accounting and analytical, behavioral and technological considerations in analysis and design of control systems. Emphasis will be placed on empirical research. *Prerequisite: Permission of the instructor.*

BUS 873-4 History of Accounting Thought

An advanced course that traces the evolution of accounting and relates the historical development to present accounting theory and practice. *Prerequisite: Undergraduate accounting theory.*

BUS 874-4 Advanced Topics in Accounting

Selected advanced topics in accounting. A continuation of 871 and 872 with emphasis on the interrelation between financial and managerial accounting. Particular attention will be devoted to present and developing problem areas and the research related to those problems. *Prerequisites: BUS 871 and 872, or permission of the instructor.*

BUS 875-4 International Accounting

Comparative systems of accounting. Evolution of multinational business and accounting implications. *Prerequisites: BUS 871 and 346, or permission of the instructor.*

BUS 876-4 Decision Support Systems

Design and application of computer based information systems to support managerial decision making in organizations.

BUS 895-4 Selected Topics in Business I**BUS 896-4 Selected Topics in Business II****BUS 897-4 Directed Readings**

Supervised reading and report preparation in a particular field of specialization.

BUS 898 MBA Thesis**BUS 900-4 Methodology Seminar/Research Workshop**

This course, which will meet twice weekly, will devote one-half to an examination of methodological approaches including selection, planning and conduct of research and philosophy of science and one-half to attendance at faculty and graduate student workshop presentations. The methodology section of the course is intended to place students' research methodology in a broader context for critical evaluation. The workshop section will require students to present their own research finding for critical evaluation. *Prerequisite: Completion of prior required research courses, or permission of the instructor.*

Executive M.B.A. Program

The Executive M.B.A. program is one of evening study, designed primarily for persons in regular employment in private or public corporations who have had several years experience in a managerial capacity. Commencing Fall 1989, classes will be conducted at Simon Fraser University at Harbour Centre. Details of this Executive program are given below.

Admission

Applicants will be considered for admission on the basis of information drawn from some or all of the following.

- extended application forms
- undergraduate grades
- letters of recommendation
- Graduate Management Admission Test

Normally, candidates admitted will be expected to possess a Bachelor's degree (in any discipline) with at least a good second class (B) standing. However, considerable weight will be attached to the other criteria of admission and a few candidates may be admitted who do not possess a university degree provided their relevant qualities in other respects are considered outstanding.

Requirements

To qualify for the Executive M.B.A. degree, a candidate must successfully complete twelve courses and a research project. Nine of the twelve courses are required and three are electives. In place of the 600 level M.B.A. course offerings listed below, students may substitute, with the prior consent of the Program Committee, equivalent graduate course-work from any department in Simon Fraser University. Prior approval is not required for students to submit 800 level BUS or BUEC courses as electives.

SIMON FRASER UNIVERSITY
NEW GRADUATE COURSE PROPOSAL

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: BUS 507
Title: Managerial Economics
Description: The course combines economic theory and quantitative methods techniques
to develop models and rules for managing resources efficiently.
Credit Hours: 4 Vector: 4-0-0 Prerequisite(s) if any: Introductory
Statistics/Computing/Math. OR Permission of
the Instructor

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 20 When will the course first be offered: 1990
How often will the course be offered: once per year

JUSTIFICATION:

To expose the student to microeconomic principles in the context of management
decision-making. The basic tools of analysis which will be studied and applied
are microeconomic theory and quantitative techniques including the statistical
estimation of economic relationships.

RESOURCES:

Which Faculty member will normally teach the course: 1. John Richards 2. John Herzog
3. Richard Schwindt 4. S. Globerman

What are the budgetary implications of mounting the course? The introduction of 6-500 level core
courses requires 1.5 FTE's hence we are budgeting .25 FTE's for this course. In addition,
each area will arrange two special topics courses either by directed studies or two 400
level undergraduate courses. These two have not been included in our FTE requirement.
Are there sufficient Library resources (append details): _____

Appended: a) Outline of the Course

- b) An indication of the competence of the Faculty member to give the course.
- c) Library resources

Approved: Departmental Graduate Studies Committee: _____ Date: _____
Faculty Graduate Studies Committee: [Signature] Date: Oct 12/89
Faculty: _____ Date: _____
Senate Graduate Studies Committee: [Signature] Date: 31 Oct/89
Senate: _____ Date: _____

Business 507
Managerial Economics

COURSE OUTLINE

Purpose of Course

The purpose of this course is to expose the student to microeconomic principles in the context of management decision-making. The basic tools of analysis which will be studied and applied are microeconomic theory and quantitative techniques including the statistical estimation of economic relationships. The course should provide the student with an appreciation and understanding of how insights and techniques drawn from managerial economics can assist managers to improve the efficiency of their organizations.

Requirements

The students will be expected to participate in all seminars and tutorials by preparing answers to homework questions assigned the preceding week. There will be a midterm and a final exam. The grading will be based upon the final exam (50%); the midterm (30%) and class participation (20%).

Readings

The textbook is James L. Pappas and Mark Hirschey, Fundamentals of Managerial Economics, The Dryden Press.

Selected articles will also be distributed at the beginning of the semester.

Topics and Readings

1. Introduction and Basic Economic Relations - Chapters 1 and 2
2. Demand Analysis and Forecasting - Chapters 3 and 4
3. Production and Cost Analysis - Chapters 5 - 7
4. Pricing Under Different Market Conditions - Chapters 8 - 10
5. Decision-Making Under Uncertainty- Chapter 11
6. Capital Budgeting - Chapter 12
7. Competitive Strategy - Chapter 13

Appendix B

All of the faculty members mentioned teach in both the DMBA and EMBA programs so hence are fully qualified.

Appendix C.

Since this is the same type of material used in both the EMBA and DMBA courses, no additional library resources are required.

SIMON FRASER UNIVERSITY
NEW GRADUATE COURSE PROPOSAL

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: BUS 512

Title: Introduction to Business Finance

Description: An overview of the investment and financing decisions of firms. Topics to be covered include valuation, the capital expenditure decision, financial markets, and financial and dividend policy.

Credit Hours: 4 Vector: 4-0-0 Prerequisite(s) if any: BUS 507 and

BUS 528 OR Permission of the Instructor

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 20 When will the course first be offered: 1990

How often will the course be offered: once per year

JUSTIFICATION:

To provide business core preparation for students entering the MBA program without prior preparation in Finance and to provide a service course for other graduate programs at SFU which require some exposure to business finance.

RESOURCES:

Which Faculty member will normally teach the course: All finance faculty are qualified to teach this course.

What are the budgetary implications of mounting the course: The introduction of 6-500 level core courses requires 1.5 FTE's hence we are budgeting .25 FTE's for this course. In addition,

each area will arrange two special topics courses either by directed studies or two 400 level undergraduate courses. These two have not been included in our FTE requirement.

Are there sufficient Library resources (append details): _____

Appended: a) Outline of the Course

b) An indication of the competence of the Faculty member to give the course.

c) Library resources

Approved: Departmental Graduate Studies Committee: _____ Date: _____

Faculty Graduate Studies Committee: C. G. Lee Date: Dec 12/89

Faculty: _____ Date: _____

Senate Graduate Studies Committee: B. D. O'Leary Date: 31 Oct/89

Senate: _____ Date: _____

Simon Fraser University
Faculty of Business Administration
Business 512

Suggested Text: Brealey, Myers, Sick, and Whaley, *Principles of Corporate Finance*, McGraw-Hill Publishers, 1986.

Course Objective: The purpose of this course is to introduce students to financial management and decision making, essentially from the perspective of the business firm. To accomplish this objective, some basic concepts on financial markets and institutions are also developed.

Provisional Course Outline

- Week 1: Introduction, Objective of the Firm, Tax Environment
BM 1 & 2
- Week 2: Principles of Valuation
BM 3 & 4
- Week 3: Capital Expenditure
BM 5, 6, & 11
- Week 4 & 5: Risk, Return and Asset Pricing
BM 7, 8 & 9
- Week 6: Capital Market Efficiency and Financing
BM 13, 14, 15
- Week 7: Debt Markets
BM 21, 22
- Week 8: Dividend Policy
BM 16
- Week 9: Financial Structure, Asset Interactions, and Leasing
BM 17, 18, 19 & 24
- Week 10: An Introduction to Options and Assets with Option Features
BM 20, 23
- Week 11: Mergers and Acquisitions
BM 31
- Week 12: International Financial Management
BM 32
- Week 13: Pensions or Corporate Risk Hedging
BM 33 & Supplementary Reading for Hedging

Appendix B

All of the faculty members mentioned teach in both the DMBA and EMBA programs so hence are fully qualified.

Appendix C.

Since this is the same type of material used in both the EMBA and DMBA courses, no additional library resources are required.

SIMON FRASER UNIVERSITY
NEW GRADUATE COURSE PROPOSAL

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: 528-5
Title: ACCOUNTING
Description: This course will provide students with the tools and techniques of both
financial and managerial accounting needed for the use of accounting information in
business decision making.
Credit Hours: 5 Vector: 5-0-0 Prerequisite(s) if any: Introductory
Statistics/Computing/Math OR Permission
of the Instructor

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 20 When will the course first be offered: 1990
How often will the course be offered: once per year

JUSTIFICATION:

see attached

RESOURCES:

Which Faculty member will normally teach the course: Clarkson, Cheung, Emby, Etherington, Gordon,
Magid, McDonald and Rebmann-Huber.

What are the budgetary implications of mounting the course: The introduction of 6-500 level core
courses requires 1.5 FTE's hence we are budgeting .25 FTE's for this course. In addition,

each area will arrange two special topics courses either by directed studies or two 400
level undergraduate courses. These two have not been included in our FTE requirement.

Are there sufficient Library resources (append details): Yes. Appendix C.

Appended: a) Outline of the Course

b) An indication of the competence of the Faculty member to give the course.

c) Library resources

Approved: Departmental Graduate Studies Committee: _____ Date: _____
Faculty Graduate Studies Committee: [Signature] Date: Oct 14/89
Faculty: _____ Date: _____
Senate Graduate Studies Committee: [Signature] Date: 31 Oct/89
Senate: _____ Date: _____

Justification.

BUS 528-5.

Accounting is "the language of business" and as such provides the primary information system of the business organization. Financial accounting is concerned with how business entities report the results of their operations to external parties and the evaluation of the results by decision-makers both inside and outside the business entity. Students will gain a thorough understanding of financial statements and their strengths and limitations in the evaluation of business entities from an external user perspective. Managerial accounting is concerned with the use of accounting-based information to facilitate internal decision-making by managers. The emphasis will be on the use and interpretation of financial information for internal planning, control, performance evaluation, and economic decision-making. It will also provide students with the technical expertise to understand the strengths and limitations of the data generated by the managerial accounting system.

Appendix A.

Course Outline

Accounting 528

Course Objectives

Accounting information is "the language of business", the two pillars of which are financial and managerial accounting. Financial accounting is concerned with how business entities report the results of their operations to outsiders such as investors, analysts, creditors and regulatory agencies. An appreciation of the role of financial reporting in our economic system and insights of how financial accounting information is used by decision-makers both inside and outside the business entity are essential for the professional manager. From the knowledge gained in this course students will be able to read, interpret and analyze published financial statements. They will be able to create balance sheets, incomes statements and funds flows statements from underlying economic transactions. Students will learn accounting terminology and the limitations inherent in the conventional accounting model. By examining the essentially political process by which accounting standards evolve, students will gain insights into the intense controversies surrounding the promulgation of accounting standards.

Management accounting is the provision and use of accounting based information to facilitate internal decision-making by managers. The purpose of this course is to provide the student with tools, techniques, and approaches to identify, acquire and use accounting-based information to make business decisions. The emphasis will be on understanding the use and interpretation of this information in managerial decision-making. The course will also provide the students with technical expertise necessary to understand the strengths and limitations of the data being generated by the managerial accounting system.

Appendix A page 2.

Topical Coverage

Financial Accounting:

- Introduction and Background
- The Balance Sheet and Income Statement
- The Accounting Cycle
- Funds Flow Statement
- Current Assets and Inventory Valuation
- Long-Term and Other Assets
- Time Value of Money
- Current and Long-Term Liabilities
- Leases, Pensions and Deferred Taxes
- Shareholders Equity and Intercorporate Investments
- Financial Statement Analysis

Managerial Accounting:

- Cost Accumulation Systems/Overhead Application
- Cost Behavior/C-U-P Analysis (including use of statistical estimation techniques)
- Standard Costing
- Variance Analysis
- Pricing Decisions
- Relevant Costing/Responsibility Accounting
- Control and Performance Evaluation of Decentralized Operations
- Transfer Pricing

Appendix A page 3.

Teaching Method.

As well as lectures, the course will employ cases to illustrate and reinforce the topics listed above. The cases will be assigned throughout the course to be completed/presented in class. As much as possible in an introductory course, students will go beyond simply learning and applying rules to a deeper understanding of the art of creating and interpreting accounting information.

Texts:

Deakin, E.B. and M.W. Maher, *Cost Accounting* (2nd. edition), Homewood, Illinois, Irwin, 1987.

Garrison, R.H., *Managerial Accounting: Concepts for Planning Control, Decision Making*, (5th edition), Plano, Texas: BPI, 1988

Horngren, C.T. and G. Foster, *Cost Accounting: A Managerial Emphasis* (6th edition), Englewood Cliffs, N.J. Prentice-Hall, 1987.

Anthony, R.A. and J.S. Reece, *Accounting: Text and Cases*, (7th edition), Homewood, Ill. Irwin, 1983.

Davidson, S., C.L. Mitchell, C.P. Stickney and R.L. Weil, *Financial Accounting: An Introduction to Concepts, Methods, and Uses*, (4th Canadian Edition), Holt, Rinehart and Winston, 1989.

Hawkins, D.F., *Corporate Financial Reporting and Analysis: Text and Cases*, (3rd edition), Irwin, 1986.

Appendix B.

The eight Faculty members are all terminally qualified, full-time tenure track members, each of whom has prior experience teaching a course of this nature at the graduate level.

Appendix c)

Library Resources:

Relevant Journals:

- Accounting Review
- Accounting, Organizations and Society
- Journal of Accounting Research
- Journal of Accountancy
- Journal of Accounting, Auditing and Finance
- Journal of Business Finance and Accounting
- CA Magazine
- CMA Magazine
- CGA Magazine

SIMON FRASER UNIVERSITY
NEW GRADUATE COURSE PROPOSAL

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: BUS 536
Title: Quantitative Methods in Management
Description: see 1st paragraph of outline
Credit Hours: 4 Vector: 4-0-0 Prerequisite(s) if any: Introductory
Statistics/Computing/Math OR Permission
of the Instructor.

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 20 When will the course first be offered: 1990
How often will the course be offered: once per year

JUSTIFICATION:

To supply prospective managers with the skills necessary to make effective use of formal
quantitative analyses. The course is intended for students with diffuse interests and
diverse backgrounds who nevertheless have a common objective of enhancing their
abilities to confront complex management decisions in a practical fashion.

RESOURCES:

Which Faculty member will normally teach the course: Eng Choo, Ernie Love, Art Warburton
Bill Wedley

What are the budgetary implications of mounting the course? The introduction of 6-500 level core
courses requires 1.5 FTE's hence we are budgeting .25 FTE's for this course. In addition,
each area will arrange two special topics courses either by directed studies or two 400
level undergraduate courses. These two have not been included in our FTE requirement.
Are there sufficient Library resources (append details): _____

Appended: a) Outline of the Course

- b) An indication of the competence of the Faculty member to give the course.
- c) Library resources

Approved: Departmental Graduate Studies Committee: _____ Date: _____
Faculty Graduate Studies Committee: C. G. Lee Date: Oct 12/89
Faculty: _____ Date: _____
Senate Graduate Studies Committee: B.P. O'Leary Date: 31 Oct/89
Senate: _____ Date: _____

QUANTITATIVE METHODS IN MANAGEMENT¹
BUS 536

The objective of this course is to supply prospective managers with the skills necessary to make effective use of formal quantitative analyses, whether those analyses are performed by themselves or by a technical specialist. The course is intended for students with diffuse interests and diverse backgrounds who nevertheless have a common objective of enhancing their abilities to confront complex management decisions in a practical fashion.

The aim is not to achieve a complete mastery of the formal details of mathematical techniques, but rather the development of formal analytical processes that contribute to an individual's decision making skills. The focus is upon the development of alternative strategies, the explicit consideration of uncertainty, the identification of relevant criteria, and the effective use of historical data and limited information.

Although in each of these areas the basic relevant quantitative techniques will be developed, we will use case studies to emphasize the crucial skills of effective problem definition and description before analysis, and interpretation and implementation after analysis has been performed.

The course will contain five major sections:

I. DEVELOPING THE ELEMENTS OF A FORMAL ANALYTIC FRAMEWORK

A framework for analyzing decisions under uncertainty (2 weeks):

- An introduction to decision analysis;
- The evaluation of monetary consequences;
- The development of decision diagrams;
- Risk profiles;
- Assessment of preferences via certainty equivalents.

Judgmental assessment and limited information (2 weeks):

- Assessment and use of continuous probability distributions;
- Updating probability assessments with additional information.

II. RISK REDUCTION THROUGH BETTER FORECASTS

Using historical data to develop probabilities (2 weeks):

- Elementary forecasting;
- Developing forecasts with the aid of time series decomposition;
- Developing forecasts with the aid of regression analysis.

III. ANALYSIS OF COMPLEX UNCERTAINTY SITUATIONS: SIMULATION (2 weeks)

- Simulation as a decision aid;
- Deterministic simulation models;
- Probabilistic simulation models;
- Simulation and decision diagrams.

IV. DETERMINISTIC ANALYSIS WITH MANY ALTERNATIVES (4 weeks)

- An introduction to linear programming, including a geometrical overview, finding the optimal solution, shadow prices, objective function ranging, and sensitivity analysis;
- An overview of other optimization models.

V. ACCOUNTING FOR COMPETITIVE REACTION (1 week)

- Elements shared by all competitive situations;
- Introduction to zero-sum and nonzero-sum games.

MODEL TEXT AND CASES

P. Vatter, S. Bradley, S. Frey Jr., and B. Jackson, Quantitative Methods in Management: Text and Cases, Richard D Irwin, Inc., Homewood, Illinois, 1978.

1. This course description closely follows presentations in the suggested model text and Instructor's Manual for the course.

Appendix B

All of the faculty members mentioned teach in both the DMBA and EMBA programs so hence are fully qualified.

Appendix C.

Since this is the same type of material used in both the EMBA and DMBA courses, no additional library resources are required.

SIMON FRASER UNIVERSITY
NEW GRADUATE COURSE PROPOSAL

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: BUS 543
Title: Introductory Graduate Marketing
Description: The marketing of products and related services to business
and other non-consumer sector buyers
Credit Hours: 4 Vector: 4-0-0 Prerequisite(s) if any: Introductory
Statistics/Computing/Math OR permission
of the Instructor

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 20 When will the course first be offered: 1990
How often will the course be offered: once per year

JUSTIFICATION:

This course is designed as an introductory course for graduate
students who do not have formal undergraduate work in Marketing.

RESOURCES:

Which Faculty member will normally teach the course: Lindsay Meredith
What are the budgetary implications of mounting the course: The introduction of 6-500 level core
courses requires 1.5 FTE's hence we are budgeting .25 FTE's for this course. In addition,
each area will arrange two special topics courses either by directed studies or two 400
level undergraduate courses. These two have not been included in our FTE requirement.
Are there sufficient Library resources (append details): _____

Appended: a) Outline of the Course

b) An indication of the competence of the Faculty member to give the course.

c) Library resources

Approved: Departmental Graduate Studies Committee: _____ Date: _____
Faculty Graduate Studies Committee: [Signature] Date: Oct 17/89
Faculty: _____ Date: _____
Senate Graduate Studies Committee: [Signature] Date: 21 Oct/89
Senate: _____ Date: _____

Proposed BUS 543 - Course Outline

Introductory Graduate Marketing

This course is designed as an introductory course for graduate students without formal undergraduate work in marketing.

It is a self contained unit, suitable for graduate students in disciplines other than Business Administration who wish to obtain an appreciation for how the marketing system works, as well as for qualifying graduate students in Business Administration. The course perspective is managerial.

Topics:

1. The marketing environment
2. Analyzing consumer markets
3. Analyzing business and government markets
4. Analyzing international markets
5. Demand estimation and forecasting
6. Market segmentation and target marketing
7. Marketing planning
8. Product-mix
9. New product development and product life-cycle
10. Price and channel strategies
11. Promotion strategies
12. Salesforce strategies
13. An introduction to marketing research

Text:

MARKETING MANAGEMENT: ANALYSIS PLANNING AND CONTROL

Philip Kotler and Ronald E. Turner. Prentice-Hall, Canadian 5th Edition 1985.

Each student will be required to write a paper on an appropriate topic. The paper should have relevance to the graduate program in which the student is enrolled.

Appendix B

All of the faculty members mentioned teach in both the DMBA and EMBA programs so hence are fully qualified.

Appendix C.

Since this is the same type of material used in both the EMBA and DMBA courses, no additional library resources are required.

SIMON FRASER UNIVERSITY
NEW GRADUATE COURSE PROPOSAL

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: BUS 572
Title: Organizations and Human Resource Management
Description: see attached
Credit Hours: 4 Vector: 4-0-0 Prerequisite(s) if any: Introductory
Statistics/Computing/Math OR
permission of the Instructor

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 20 When will the course first be offered: 1990
How often will the course be offered: once per year

JUSTIFICATION:

This is an introductory course on managing people and organizations.
This is a necessary course in any MBA curriculum. It also introduces
students to material necessary for advanced HRM courses in the MBA program.

RESOURCES:

Which Faculty member will normally teach the course: Most members of the O.B. group are
qualified to teach this course.
What are the budgetary implications of mounting the course? The introduction of 6-500 level core
courses requires 1.5 FTE's hence we are budgeting .25 FTE's for this course. In addition,
each area will arrange two special topics courses either by directed studies or two 400
level undergraduate courses. These two have not been included in our FTE requirement.
Are there sufficient Library resources (append details): _____

Appended: a) Outline of the Course

- b) An indication of the competence of the Faculty member to give the course.
- c) Library resources

Approved: Departmental Graduate Studies Committee: _____ Date: _____
Faculty Graduate Studies Committee: [Signature] Date: Oct 17/89
Faculty: _____ Date: _____
Senate Graduate Studies Committee: [Signature] Date: 31 Oct/89
Senate: _____ Date: _____

Description of course BUS 572.

This course introduces students to theories of organizational behaviour and organization theory. The student will be expected to develop an understanding of issues in the management of people and work and the design and functioning of organizations. The course will cover concepts of motivation, leadership, decision-making, power and politics, structure, environments and organizational effectiveness. The course will also introduce students to the major professional fields in organizational behaviour; industrial relations, personnel, and organizational development.

PROPOSED BUS 572 - COURSE OUTLINE

1. INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR AND THEORY

2. MOTIVATION AND WORK BEHAVIOUR

- motivational theories
- job design

3. MANAGING PEOPLE

- superior - subordinate relations
- leadership in small groups

4. DECISION-MAKING

- models of decision-making in organizations
- contingencies in decision flows

5. POWER AND POLITICS IN ORGANIZATIONS

- processes of influence and compliance
- organizations as political entities

6. CONFLICT AND CONFLICT MANAGEMENT

- sources of conflict in organizations
- management of conflict

7. ORGANIZATION AND ENVIRONMENT

- environmental determinants of organizational structures and processes
- managing the environment

8. ORGANIZATIONAL STRUCTURE

- division and coordination of labour
- organizational forms

9. EXECUTIVE LEADERSHIP

- processes of institutional leadership
- organizational culture

10. ORGANIZATIONAL EFFECTIVENESS

- life cycles in organizational growth and decline
- the assessment of organizational effectiveness

11. INDUSTRIAL RELATIONS

- facets of industrial relations in contemporary organizations
- the roles of industrial relations specialists

12. PERSONNEL MANAGEMENT

- facets of personnel management in contemporary organizations
- the roles of personnel specialists

13. ORGANIZATION DEVELOPMENT AND CHANGE

- processes of organizational change and development
- the roles of organization development specialists

RECOMMENDED TEXTS

Texts for this course will continually change to keep pace with the latest developments in the field. Current texts likely to be adopted include:

Hall, R.H. (1987) Organizations: Structures, Processes & Outcomes. Englewood Cliffs, NJ: Prentice-Hall.

Hellriegel, D., Slocum, J.W. & Woodman, R.W. (1989) Organizational Behavior. St. Paul, MN: West.

Supplementary readings are likely to be assigned to cover material in the last three sections of the course.

Appendix B

All of the faculty members mentioned teach in both the DMBA and EMBA programs so hence are fully qualified.

Appendix C.

Since this is the same type of material used in both the EMBA and DMBA courses, no additional library resources are required.