Master of Business Administration (MBA) with a specialization in Accounting CPA Pathway
Master of Business Administration (MBA) with a specialization in Accounting CPA Pathway

Learners in the MBA Accounting CPA pathway acquire and apply a broad range of skills for advanced positions in their career while also demonstrating expertise in specialized roles. Learners develop and practice advanced management concepts while focusing on technical skills needed as a professional accountant. Successful graduates gain the competencies needed for a rewarding and challenging career in positions in public accounting, private sector, government, and not-for-profit organizations. Completion of the MBA in Accounting CPA pathway helps learners prepare to sit for the CPA exam, and is designed for the learner with an undergraduate degree in accounting.

Learners who have not completed an undergraduate degree in accounting may choose to instead complete the Accounting undergraduate certificate prior to enrolling in the MBA in Accounting CPA pathway.

Key Features of the Capella MBA Program

Personalization—choice of 11 specializations (including a self-designed General MBA) that give learners the in-depth knowledge most important to them, and a self-selected capstone project that aligns with their interests.

Supportive—MBA Central is an online resource that provides the academic support learners need to succeed in their program and the career resources they need to achieve their professional goals. Our mobile access also provides learners with courseroom access wherever their schedule takes them.

Rigorous—Capella’s competency-based curriculum integrates key learning across core business disciplines to deliver immediate on-the-job value by equipping learners with the practical skills needed to lead and excel in high-performing organizations.

Wiley CPAexcel® Test Preparation

This MBA specialization incorporates Wiley CPAexcel, an efficient and effective test preparation service that drives higher pass rates and includes key benefits such as:

- Supportive staff
- Bite-sized lessons for easy retention
- Student discussions
- Unlimited simulated CPA exams
- More than 7,500 AICPA past exam questions with answer rationales
- Test exams that replicate prometric experience

*Residents of Washington may receive credit for prior learning only in the bachelor’s and MBA programs. This guide is intended to provide an overview of the specialization and is subject to change. Your enrollment counselor can provide updates, details, and Capella’s official University Catalog that specifies your program requirements.
Capella’s Career Center proactively assists learners and alumni in developing and implementing their unique career management goals. The Career Center staff is committed to helping you move forward in your career.

### Career Information

#### RELATED EMPLOYMENT SETTINGS TO EXPLORE
- Accounting firm
- Law firm
- Corporation
- Insurance company
- Government
- Mortgage company
- Consulting firm
- Health care organization
- Bank
- Small business
- Self-employment
- Financial services agency
- Retail
- Brokerage house
- Credit unions
- Mutual fund companies
- Airlines

#### RELATED JOB TITLES TO EXPLORE**†
- Controller
- Assistant or divisional controller
- Assistant treasurer
- Chief financial officer
- Accounting manager or director
- Treasurer
- Treasury analyst
- Billing manager or supervisor
- Accountant
- Consultant
- Purchasing manager
- Manager, financial service
- Adjunct or part-time faculty
- Public accountant
- Financial analyst
- Forensic accountant
- Tax accountant
- Independent auditor
- Internal auditor
- Director of finance
- Chief internal auditor
- Tax manager
- Management accountant
- Consultant
- Tax managers and revenue agents
- Escrow officer
- Senior tax associate
- IT asset manager
- Management accountant
- Forensic accountant
- International accounting specialist
- Fraud investigator
- Mergers acquisition analyst
- Risk manager
- Financial manager
- Strategic planning directors
- Chief compliance officer

#### SPECIALIZATION OUTCOMES
- Research relevant financial accounting, tax, auditing and attestation literature
- Communicate business information to internal and external stakeholders
- Evaluate business information to develop applicable solutions
- Synthesize key business concepts with accounting knowledge in financial analysis
- Apply accounting rules, regulations, and principles to support professional judgment in complex business situations

*These are examples intended to serve as a general guide. Because many factors determine what position an individual may attain, Capella cannot guarantee that a graduate will secure any specific job title.

†Some positions require CPA licensure and/or other designations. We encourage you to research requirements for your job target and career goals.
Curriculum

- 16 required courses
- Total program credits: 48 quarter credits

**CORE COURSES**

<table>
<thead>
<tr>
<th>Course Number</th>
<th>Course Title</th>
<th>Quarter Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MBA6004</td>
<td>Foundational Skills for Business Leaders</td>
<td>3</td>
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<tr>
<td>MBA6006*</td>
<td>Leading Innovation in the Global Organization</td>
<td>3</td>
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<tr>
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<td>Global Economic Environment</td>
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<td>Strategic Operations Management</td>
<td>3</td>
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<tr>
<td>MBA6024*</td>
<td>Organizational Strategy</td>
<td>3</td>
</tr>
<tr>
<td>MBA6026</td>
<td>The Global Leader</td>
<td>3</td>
</tr>
<tr>
<td>MBA6028*</td>
<td>Business Integration Skills</td>
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</tbody>
</table>

**SPECIALIZATION COURSES**

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<td>MBA6151*</td>
<td>Contemporary Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>MBA6153*</td>
<td>Advanced Auditing Theory</td>
<td>3</td>
</tr>
<tr>
<td>MBA6155*</td>
<td>Corporate Governance and Regulation in Accounting</td>
<td>3</td>
</tr>
<tr>
<td>MBA6157*</td>
<td>Managerial Accounting Theory</td>
<td>3</td>
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</tbody>
</table>

**CAPSTONE COURSE**

*Taken during the learner’s final quarter:*

- MBA6900* MBA Capstone ........................................... 3 quarter credits

*Denotes courses that have prerequisite(s). Refer to the course descriptions for further details.

Transfer Credit

A maximum of 12 quarter credits from previous graduate coursework may be transferred and applied to your program’s requirements.

Admission Requirements

- Bachelor’s degree from an institution accredited by a U.S. Department of Education-recognized accrediting agency or an internationally recognized institution
- Grade point average of 2.3 or higher on a 4.0 scale

MBA learners may not take courses associated with any other degree program within the School of Business and Technology or any other school at Capella University while they are enrolled in the MBA degree program.

Completion of a Capella Accounting or Accounting CPA Pathway degree or certificate alone will not fully meet the educational requirements to prepare graduates to be eligible to sit for the CPA exam or to become licensed certified public accountants. Each state has minimum credit requirements and specific course requirements that may exceed Capella’s graduation requirements; learners seeking a CPA license will need to evaluate their prior coursework and their Capella coursework as a whole to determine how their state’s educational requirements can be fulfilled. Contact your Enrollment Counselor or Academic Advisor for more information on course evaluation. Capella University cannot guarantee eligibility for licensure, endorsement, other professional credential, or salary advancement. State licensing regulations and professional standards vary; learners are responsible for understanding and complying with the requirements of the state in which they intend to work. For more information, see the Licensure section for this program on Capella’s website (www.capella.edu).

The courses in this program may require live web conferencing activities and/or learner audio/video recordings. Learners who require assistive technology or alternative communication methods to participate in these activities should contact Disability Services to request accommodations.
Core Course Descriptions

**MBA6004  Foundational Skills for Business Leaders**  
This course is an introduction to the MBA program and its theoretical and applied approach. Learners focus on developing and applying the knowledge, skills, and abilities associated with analytical and critical thinking, problem solving, communication, argumentation, and presentation. Learners also become familiar with the case study method, explore ethical and legal issues, and establish their own personal program and career goals. **Must be taken during the learner’s first quarter. Cannot be fulfilled by transfer or prior learning assessment.**

**MBA6006  Leading Innovation in the Global Organization**  
In this course, learners research the global leadership models and practices that drive innovation and enhance competitive advantage in complex and diverse environments. Learners also explore and assess the ways global leaders work to shape organizational culture and processes that support innovation and change. **Prerequisite(s): Completion of or concurrent registration in MBA6004. Prerequisite does not apply to Business Management and Management Consulting certificate learners.**

**MBA6008  Global Economic Environment**  
This course covers microeconomic and macroeconomic principles, theories, and tools and their applications in business. Learners analyze the national economy, global economy, and comparative advantage; factor inputs used to create value in different industry and market structures; and the tools employed by the Federal Reserve System and the federal government to create and implement fiscal and monetary policies. Learners also develop and demonstrate their knowledge of theories of the firm and the ways in which individuals and firms make economic decisions.

**MBA6012  Integrated Global Marketing**  
Learners examine tools, techniques, methods, and emerging marketing thought employed by organizations that market goods, services, and ideas in local and global environments. Topics include fundamental marketing principles, marketing models and practices, marketing information sources and their associated uses, and the integration of marketing with other organizational functions. Learners also explore the link between marketing and business objectives; the environment beyond the firm; and the role of objectives, strategies, and tactics in marketing and demonstrate their competence in understanding and applying marketing concepts.

**MBA6014  Financial Accounting**  
This course covers the tools, techniques, and methods of financial accounting and their applications in business. In particular, learners explore appropriate techniques for applying financial tools in support of business decisions across local and global organizations. Learners also develop their skills and knowledge of financial statement development, analysis, and control, and the tax, ethical, and legal implications of various accounting decisions.

**MBA6016  Finance and Value Creation**  
This course addresses the tools, techniques, and methods of finance and their applications in business. In particular, learners examine the financial tools and methods used to create firm value across local and global organizations. Learners also explore and demonstrate competencies related to the financial structures of firms; global financial markets; and the tax, ethical, and legal implications of various finance decisions. **Prerequisite(s): MBA6014.**
MBA6018  Data Analysis for Business Decisions  
Learners in this course analyze ways that data analysis informs business decisions and practice applying tools and techniques for converting raw qualitative and quantitative data into information that supports organizational decision making. Other course topics include data acquisition and organization, descriptive and basic inferential statistics, and content analysis.

MBA6022  Strategic Operations Management  
In this course, learners explore and apply the tools, techniques, and methods used to manage systems that produce the organization's products. In particular, learners develop the ability to apply process design; quality, capacity, and inventory management; and strategic considerations to operations management. Learners also evaluate the decisions for which operations managers are held accountable; the methods used to make those decisions; and the effects of those decisions on an organization's productivity, effectiveness, and efficiency.

MBA6024  Organizational Strategy  
In this course, learners integrate the theories, practices, and models of strategy with foundational global business knowledge. Learners examine the competitive local and global business environment, evaluate the core business functions of various organizations, and analyze the information that derives from those functions. Learners then synthesize this information into a comprehensive strategic review that is designed to enhance organizational decision making and leadership. Prerequisite(s): MBA6008 or MBA6180; MBA6014; MBA6016; MBA6018 or MBA6140. Prerequisites do not apply to Business Management and Management Consulting certificate learners. Cannot be fulfilled by transfer or prior learning assessment.

MBA6026  The Global Leader  
This course addresses the purpose, function, and responsibility of leaders in complex global business environments. Learners develop and demonstrate best practices for increasing self-awareness and establishing personal and professional ways to grow in a competitive, complex workplace. Learners also analyze future concerns and challenges related to global leadership.

MBA6028  Business Integration Skills  
Learners in this course synthesize the theories, practices, and models of foundational business disciplines by participating in a comprehensive business scenario experience. Learners identify, analyze, and apply principles of organizational strategy to a business situation using critical thinking, problem solving, competitive analysis, and the foundational skills learned in previous coursework. Learners gain and demonstrate knowledge of the ethical implications and communication issues inherent in making a variety of complex business decisions. MBA6028 and MBA6900 must be taken in sequence. Prerequisite(s): MBA6004 or MBA6010; MBA6006 or MBA6020; MBA6008; MBA6012; MBA6014; MBA6016; MBA6018 or MBA6140; MBA6022; MBA6024; MBA6026. Cannot be fulfilled by transfer or prior learning assessment.
Specialization Course Descriptions

MBA6151  Contemporary Financial Reporting  3 QUARTER CREDITS
Learners in this course examine domestic and international accounting standards and the current standard implementation process for domestic and global entities. Learners incorporate knowledge and understanding of the financial reporting framework used by business enterprises, not-for-profit organizations, and governmental entities, and apply that knowledge in performing financial reporting and determining the appropriate accounting treatment for complex business situations. For MBA Accounting CPA pathway and Accounting CPA pathway graduate certificate learners only. Prerequisite(s): MBA6014.

MBA6153  Advanced Auditing Theory  3 QUARTER CREDITS
Learners in this course evaluate current audit theory and explore the audit process including the assessment of internal risk, use of audit evidence, and audit documentation. Learners examine auditing standards for public and private organizations, professional responsibilities of CPAs, and skills needed to perform auditing and attestation engagements of organizations. For MBA Accounting CPA pathway and Accounting CPA pathway graduate certificate learners only. Prerequisite(s): MBA6014.

MBA6155  Corporate Governance and Regulation in Accounting  3 QUARTER CREDITS
In this course, learners review current federal income tax regulations and analyze the theories of corporate governance, focusing on best practices for public, private, and not-for-profit organizations. Learners evaluate and strengthen their knowledge in concepts related to the Federal tax law, application of business law concepts and evaluation of the legal structures of an entity to determine applicable laws. For MBA Accounting CPA pathway and Accounting CPA pathway graduate certificate learners only. Prerequisite(s): MBA6014.

MBA6157  Managerial Accounting Theory  3 QUARTER CREDITS
In this course, learners examine contemporary accounting theory and managerial accounting practices for planning, directing, and controlling decision making. Learners analyze financial risk management, financial management processes, information systems and communications, strategic planning, and operations management. For MBA Accounting CPA pathway and Accounting CPA pathway graduate certificate learners only. Prerequisite(s): MBA6014.

Capstone Course Description

MBA6900  MBA Capstone  3 QUARTER CREDITS
In this course, learners integrate the foundational knowledge and skills gained during the MBA program in an application-based business project. Learners propose, plan, and implement a major project that allows them to demonstrate competencies in ethics, business strategy, marketing, communications, collaboration, and more. Their final projects allow learners to demonstrate their overall ability to identify and recommend evidence-based solutions to business challenges and opportunities. MBA6900 must be taken immediately following MBA6028. Prerequisite(s): All required and elective coursework. Cannot be fulfilled by transfer or prior learning assessment.
**Recommended Course Sequence**

This recommended course sequence assumes learners take one course per six-week session. Some learners elect to take fewer or more based on workload and the amount of time available for graduate study. On-time completion for this specialization is 10 active quarters.

<table>
<thead>
<tr>
<th>YEAR 1</th>
<th>COURSES</th>
</tr>
</thead>
</table>
| Q1     | MBA6004 Foundational Skills for Business Leaders  
        | MBA6006 Leading Innovation in the Global Organization |
| Session 1 | Session 2 |
| Q2     | MBA6008 Global Economic Environment  
        | MBA6012 Integrated Global Marketing |
| Session 1 | Session 2 |
| Q3     | MBA6014 Financial Accounting  
        | MBA6151 Contemporary Financial Reporting |
| Session 1 | Session 2 |
| Q4     | MBA6016 Finance and Value Creation  
        | MBA6153 Advanced Auditing Theory |
| Session 1 | Session 2 |

<table>
<thead>
<tr>
<th>YEAR 2</th>
<th>COURSES</th>
</tr>
</thead>
</table>
| Q5     | MBA6018 Data Analysis for Business Decisions  
        | MBA6155 Corporate Governance and Regulation in Accounting |
| Session 1 | Session 2 |
| Q6     | MBA6022 Strategic Operations Management  
        | MBA6157 Managerial Accounting Theory |
| Session 1 | Session 2 |
| Q7     | MBA6024 Organizational Strategy  
        | MBA6026 The Global Leader |
| Session 1 | Session 2 |
| Q8     | MBA6028 Business Integration Skills  
        | MBA6900 MBA Capstone |
| Session 1 | Session 2 |
Financial Aid

Capella University offers assistance to learners who qualify and would like to secure educational funding to help finance their academic program. A number of options are available, given the diverse needs and backgrounds of prospective learners. Options include:

- Federal Direct Stafford Loan Program
- Federal Direct PLUS Loan Program
- Non-federal loans through preferred lenders and financial institutions
- Capella scholarships
- External scholarships
- Veterans’ educational benefits and U.S. armed forces discounts
- Corporate and higher education alliances
- Employer tuition reimbursement

Regarding loan programs, interest rates for Stafford student loans are low compared to other types of consumer loans, and repayment can be deferred until after graduation. In compliance with federal and state laws, Capella University has established policies for all learners regarding satisfactory academic progress, which is necessary for financial aid eligibility.
Academic Leadership

Rhonda Capron, EdD
Dean

Dr. Rhonda Capron is an accomplished leader with remarkable business acumen, extensive academic experience and professional relevance within the confluence of today’s transformative marketplace. She brings a unique blend of background and experience to Capella as a seasoned executive and higher education leader with more than 15 years of experience successfully leading strategic initiatives and operations within high-tech businesses. She also has 10 years in higher education, including extensive, hands-on experience teaching; faculty and staff leadership; academic programming; curriculum development; and strategic planning. Dr. Capron joined Capella in 2016. She was previously the academic dean of the School of Business at University of Phoenix. Prior to that position, she held a number of academic leadership roles at William Jessup University in Rocklin, California. In addition she has an extensive background in both the business sector and the military. Rhonda was vice president of support services and software as a service at Oracle Corporation, and she served as the deputy director for operations within the Departments of Army and Energy.

Cheryl Bann, PhD
Associate Dean

Dr. Cheryl Bann is the associate dean of business in Capella’s School of Business and Technology. She has worked with Capella since 2002, initially as adjunct faculty and then, beginning in 2004, as core faculty. Prior to joining Capella, Dr. Bann spent more than 30 years working in the corporate sector (at General Mills and Dain Bosworth), in government (at the Minnesota Trade Office), and in a private consulting practice. In addition, she possesses extensive international experience as a consultant on more than 45 USAID projects in 15 countries, as well as teaching experience at the bachelor’s, master’s, and doctoral levels. Dr. Bann’s educational background includes a BA in Physiology and a BS in Business from the University of Minnesota–Twin Cities, an MBA from the University of St. Thomas, and both an MS in Instructional Design for Online Learning and a PhD in Organization and Management with a specialization in Leadership from Capella University. In 2006, Dr. Bann was a recipient of Capella’s Harold Abel Distinguished Faculty award.

Laura Sankovich, PhD
Faculty Chair

Dr. Sankovich has been a Capella core faculty member since 2009, serving in a number of leadership roles, including undergraduate lead in Human Resource Management, chair of the Capella Course Quality Committee, faculty co-advisor to the learner chapter of SHRM, faculty coaching lead for the FlexPath Peer Coaching initiative, and a member of Capella’s President’s Council. Dr. Sankovich earned her MBA at Webster University and a PhD in Leadership Studies at Gonzaga University. Prior to entering academia, she held positions in human resource management and consulting. She also has the designation of Quality Matters Master Reviewer, as well as the PHR designation. Dr. Sankovich lives with her family in Coeur D’Alene, ID. She will have responsibility for Capella’s MBA, both Guided Path and FlexPath.
Move Forward with Capella University

WORKING SCHOLARS
Capella provides an online, flexible learning environment for working adults who are also determined scholars. That connection between academic and professional work infuses the entire Capella experience—from the faculty we recruit to the course projects you complete. The theories discussed in the course room are designed to develop working knowledge for everyday situations.

AN ACCREDITED UNIVERSITY
Our accreditation* is an assurance to students, employers, and the public that Capella University meets or exceeds established standards for quality of faculty, curriculum, and learner services. It is also an important factor in the ability to transfer credits among higher education institutions. Regional accreditation, the type held by Capella, is the most common type for major public, state, and private institutions in the United States.

VALUING YOUR KNOWLEDGE AND EXPERIENCE
Adults bring a wealth of experience and learning to their education. Capella courses are designed to bring out your perspectives just as you gain from others’ ideas. Your knowledge can also be worth time and money: An enrollment counselor can help you estimate how much of your prior learning may apply toward your Capella degree program.

*ACCREDITATION
Capella University is accredited by the Higher Learning Commission.

HIGHER LEARNING COMMISSION
https://www.hlcommission.org
800.621.7440
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