**FlexPath** Option

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

Effective October 9, 2017
The MBA Accounting specialization presents the conceptual framework of accounting theory and practice and emphasizes accounting applications with respect to the nature, function, and scope of business operations. The specialization curriculum is designed to cultivate knowledge and skills associated with organizational budget planning and control, accounting information systems audit and control, and accounting decision making. Learners also focus on the processes of transactional identification, measurement, documentation, and financial reporting. Upon successful completion of this specialization, learners are prepared to pursue middle- or senior level accounting positions. The requirements for this specialization are not designed to prepare graduates for licensure as accountants. Learners who pursue this specialization through the FlexPath option earn an MBA through self-paced demonstrations of competencies.

FlexPath Option

Capella University’s FlexPath option allows you to leverage your knowledge and experience when earning your degree, offering you an even more efficient pathway while maintaining the academic rigor for which Capella is known. Each FlexPath course contains a series of authentic assessments designed by faculty who are experts in their fields. These competency-based assessments allow you to demonstrate those skills and knowledge you need to be successful in the workplace. You’ll complete the assessments at your own pace, without preset due dates for your work. Once you complete an assessment, faculty will typically review and provide feedback within 48 hours. When you demonstrate mastery of all competencies within a course, you move forward to the next course.

Throughout your program, you’ll continue to have access to a wide range of support, including dedicated coaches, tutoring resources, and an online community where you can connect with other learners earning their degrees through our FlexPath option.

- FlexPath courses give you the freedom to achieve the competencies in your own way, on your own time. Because of this, assessment preparation will vary, depending on your learning style.
- With specific assessment instructions—and clear guidelines on how your work is assessed—you’ll always know exactly what’s expected of you.
- Faculty serve as evaluators for each assessment, providing detailed feedback regarding the level of competency being demonstrated.
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.

With FlexPath, you’ll build career-enhancing skills that employers and industry experts seek, but in a more efficient, personalized way.

The Accreditation Council for Business Schools & Programs (ACBSP) has accredited Capella University business programs and select specializations. For full accreditation statement and the list of accredited programs and specializations, go to www.capella.edu/university-accreditation/.

### Career Information

#### RELATED EMPLOYMENT SETTINGS TO EXPLORE

<table>
<thead>
<tr>
<th>Accounting firm</th>
<th>Consulting firm</th>
<th>Retail</th>
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<tbody>
<tr>
<td>Law firm</td>
<td>Health care organization</td>
<td>Brokerage house</td>
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<tr>
<td>Corporation</td>
<td>Bank</td>
<td>Credit unions</td>
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<tr>
<td>Insurance company</td>
<td>Small business</td>
<td>Mutual fund companies</td>
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<tr>
<td>Government</td>
<td>Self employment</td>
<td>Airlines</td>
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<td>Mortgage company</td>
<td>Financial services agency</td>
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#### RELATED JOB TITLES TO EXPLORE*

| Controller | Assistant or divisional controller | Manager, financial service |
| Assistant treasurer | Treasury analyst | Forensic accountant |
| Chief financial officer | Senior tax accountant | Independent auditor |
| Accounting manager or director | Accountant | Adjunct or part-time faculty |
| Treasurer | Internal auditor | Billing manager or supervisor |
| Purchasing manager | Consultant | |

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#### SPECIALIZATION OUTCOMES

- Demonstrate ethical and legal accounting practices
- Develop and manage a budgeting process
- Employ data-driven decision making
- Apply information technologies to accounting management practices
- Apply audit and control processes
- Communicate professionally with individuals and groups

*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.
Curriculum

• 16 required courses
• Total program points: 24 program points

CORE COURSES

- MBA-FP6004  Foundational Skills for Business Leaders .................. 1.5 program points
- MBA-FP6006* Leading Innovation in the Global Organization ........ 1.5 program points
- MBA-FP6008  Global Economic Environment .......................... 1.5 program points
- MBA-FP6012  Integrated Global Marketing .............................. 1.5 program points
- MBA-FP6014  Financial Accounting ................................. 1.5 program points
- MBA-FP6016* Finance and Value Creation .......................... 1.5 program points
- MBA-FP6018  Data Analysis for Business Decision .................. 1.5 program points
- MBA-FP6022  Strategic Operations Management .................... 1.5 program points
- MBA-FP6024* Organizational Strategy .............................. 1.5 program points
- MBA-FP6026  The Global Leader ........................................ 1.5 program points
- MBA-FP6028* Business Integration Skills ........................... 1.5 program points

SPECIALIZATION COURSES

- MBA-FP6152* Advanced Accounting .................................... 1.5 program points
- MBA-FP6154* Budget Planning and Control .......................... 1.5 program points
- MBA-FP6156* Audit and Control of Accounting
  Information Systems .................................................. 1.5 program points
- MBA-FP6158* Accounting Information for Decision Making .... 1.5 program points

CAPSTONE COURSE

- MBA-FP6900* MBA Capstone ........................................... 1.5 program points

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

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

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

**MBA-FP6004  Foundational Skills for Business Leaders** 1.5 PROGRAM POINTS
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.**

**MBA-FP6006  Leading Innovation in the Global Organization** 1.5 PROGRAM POINTS
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 MBA-FP6004. Prerequisite does not apply to Management Consulting certificate learners.**

**MBA-FP6008  Global Economic Environment** 1.5 PROGRAM POINTS
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.

**MBA-FP6012  Integrated Global Marketing** 1.5 PROGRAM POINTS
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.

**MBA-FP6014  Financial Accounting** 1.5 PROGRAM POINTS
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.

**MBA-FP6016  Finance and Value Creation** 1.5 PROGRAM POINTS
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): MBA-FP6014.**
MBA-FP6018  Data Analysis for Business Decisions  1.5 PROGRAM POINTS
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.

MBA-FP6022  Strategic Operations Management  1.5 PROGRAM POINTS
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.

MBA-FP6024  Organizational Strategy  1.5 PROGRAM POINTS
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): MBA-FP6008 or MBA6180; MBA-FP6014; MBA-FP6016; MBA-FP6018 or MBA6140. Prerequisites do not apply to Business Management and Management Consulting certificate learners. Cannot be fulfilled by transfer or prior learning assessment.

MBA-FP6026  The Global Leader  1.5 PROGRAM POINTS
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.

MBA-FP6028  Business Integration Skills  1.5 PROGRAM POINTS
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. MBA-FP6028 and MBA-FP6900 must be taken in sequence. Prerequisite(s): MBA-FP6004 or MBA6010; MBA-FP6006 or MBA6020; MBA-FP6008; MBA-FP6012; MBA-FP6014; MBA-FP6016; MBA-FP6018 or MBA6140; MBA-FP6022; MBA-FP6024; MBA-FP6026. Cannot be fulfilled by transfer or prior learning assessment.
Specialization Course Descriptions

MBA-FP6152  Advanced Accounting
In this course, learners examine and apply their knowledge of accounting applications with respect to the nature and scope of business operations. Learners evaluate topics including parent and subsidiary accounting in multinational operations, partnership accounting, accounting for mergers and acquisitions, and accounting for branches and agencies of business entities. Prerequisite(s): MBA-FP6014.

MBA-FP6154  Budget Planning and Control
In this course, learners develop their ability to apply a system approach to planning and controlling organizational budgets. Learners demonstrate their competency in preparing budgets, accounting, performance reports, analyzing the impact of budgets on an organization, the function of budgetary systems in organizational planning, and control. Prerequisite(s): MBA-FP6152.

MBA-FP6156  Audit and Control of Accounting Information Systems
Learners in this course apply analytical procedures to audit and evaluate the control of computerized accounting information systems. Learners evaluate auditing and evaluation standards and the effects of auditing on information technology in business operations. The course also covers statistical analyses of accounting control systems. Prerequisite(s): MBA-FP6152.

MBA-FP6158  Accounting Information for Decision Making
In this course, learners develop and demonstrate knowledge of the nature and function of accounting information in the decision-making process. Learners also evaluate strategies for integrating accounting systems with financial information from managers and other professionals in order to make better decisions. Finally, learners apply the uses of accounting information in functional areas such as finance, management, and marketing. Prerequisite(s): MBA-FP6152.

Capstone Course Description

MBA-FP6900  MBA Capstone
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. MBA-FP6900 must be taken immediately following MBA-FP6028. Prerequisite(s): All required and elective coursework. Cannot be fulfilled by transfer or prior learning assessment.
Course Sequence

FlexPath courses are designed to be completely self-paced and can take from one week to a full academic session to complete. Complete your assessments on your own schedule within the session, moving quickly when you can or more slowly as needed, without preset due dates for your coursework. There is no limit on the number of courses that can be taken within a session, but no more than two courses may be taken concurrently.

Tuition

This tuition rate is effective July 10, 2017, and is subject to change. For current pricing, visit the Capella University website at www.capella.edu.

| Tuition per 12-week session | $2,500 |

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
- External scholarships
- Veterans’ 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 Organization and Management with a specialization 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 courseroom 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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Important Information about the educational debt, earnings, and completion rates of students who attended this program: http://capellaresults.com/assets/includes/gainfulemployment/cta/GE/GE15/FlexPath/MBA_FP_Accounting_gedt.html.