

Master of Business Administration (MBA) with a Concentration in Accounting

Master of Business Administration

To meet the growing demand in today's business world for highly trained graduate-level professionals across a wide range of specialties, Broward International University offers multiple concentrations within its MBA program. These options allow students to choose from different sets of elective courses to personalize their program and align it with their specific career goals.

The available academic concentrations have been selected based on current workforce demand and are designed to prepare students to take on specialized responsibilities within their chosen area. The MBA program includes 24 semester credits of foundational business coursework (core courses), plus 12 semester credits of specialized courses that uniquely define the selected concentration. It is important to note that concentrations are not listed on the diploma awarded, but they will appear explicitly on the student's academic transcript. Below is a description of the standard MBA and the MBA concentrations currently available.

Program Objective

The objective of the Master of Business Administration (MBA) program, under the administrative oversight of the School of Business, is to deliver a well-balanced blend of in-depth theoretical preparation in core business areas and practical instruction drawn from the real-world business experience of our faculty, to support the understanding of the challenges organizations face in a globalized environment. This combination equips students with the essential business skills needed to lead and manage organizations successfully.

Program Description

The MBA program is a graduate-level business academic program designed to serve students with a strong academic background and professional experience. The MBA is intended for working professionals seeking a program that provides comprehensive business preparation through a core curriculum focused on building a set of conceptual and practical skills across essential business areas, including Accounting, Finance, Marketing, Leadership, and Management.

MBA with a Concentration in Accounting

The Accounting concentration, an option within the Master of Business Administration (MBA) program, was thoughtfully designed to further strengthen students' training.

the essential business foundation already built into the MBA, delivering a well-rounded education in both the theory and real-world business applications of auditing, taxation, cost accounting, and managerial accounting. This concentration will strengthen core business skills and a broader perspective on the practical framework of Accounting, which can help students move forward in their careers into management and leadership roles.

This option is designed to complement the MBA program's core business coursework by providing a thorough foundation in generally accepted accounting principles, with an emphasis on interpreting, understanding, and using accounting information to evaluate common business situations and make sound financial decisions. This concentration is intended for students whose career goals focus on leading and managing organizations' strategic financial operations within a global economy.

Course Methodology

Our learning methodology is flexible, adaptable to every learning style, fully online, and delivered through a blend of live sessions and asynchronous group and individual activities, strongly grounded in case studies. All live sessions are recorded and made available for students to replay (even if they were unable to attend), giving the program a high level of flexibility.

Our faculty—all doctoral-prepared and deeply connected to industry—approach theory through case studies drawn from real companies and institutions, where students apply what they've learned. The combination of asynchronous discussion forums and live chats enables not only the development of a problem-solving mindset, but also the translation of learning into practice within the volatile, uncertain, complex, and ambiguous environments of the Fourth Industrial Revolution that we are experiencing as a society.

These spaces for dialogue and exchange foster an active learning approach and strong synergy with fellow study peers that leads to the development of soft skills in building professional connections (networking) that are truly invaluable, strengthening our professional profile with a network of peers holding a master's degree with whom we've built a trusted professional bond. As a result, our graduate students build their learning through real-world cases, with solid theoretical foundations, in a flexible online environment—developing soft skills and integrating a network of professionals who will support them throughout their entire career.

	Nombre del curso	Código	Créditos
1º Período Académico	Advanced Management Theory and Practice	BUS6032	3
	Managerial Accounting	BUS6012	3
2º Período Académico	Leadership and Organizational Behavior	BUS6021	3
	Managerial Finance	BUS6022	3
3º Período Académico	Auditing (*)	BAC6031	3
	Taxation for Managers (*)	BAC6032	3
4º Período Académico	Cost Accounting Fundamentals (*)	BAC6041	3
	Research Methodology	BUS6052	3
5º Período Académico	Information Systems and Technology Manager	BUS6051	3
	Advanced Managerial Accounting (*)	BAC6042	3
6º Período Académico	Operations and Project Management	BUS6061	3
	Thesis	BUS6062	3

(*) Courses replacing the set of Concentration courses related to the standard MBA.



BUS6032 - Advanced Management Theory and Practice: This course builds advanced business management skills, strengthening students' ability to assess organizational situations, make strategic decisions, and apply management principles across a range of settings. It covers the core functions of management and how they connect to value creation, efficiency, and achieving organizational goals. In addition, students use management concepts and tools to address business scenarios and meet the challenges of a global, digital environment.

BUS6012 - Managerial Accounting: This course examines how accounting information is used for planning, control, and special decision-making. It covers how managers use internal accounting data to oversee the operations of both business and non-business organizations. It focuses on the manager's need to have timely financial information and reports on company operations in order to make sound management decisions.

BUS6021 - Leadership and Organizational Behavior: This course focuses on how managers become effective leaders. It explores the human side of business. Students will analyze

teams, individuals, and networks in the context of: the key drivers of group culture, managing the performance of individual direct reports, and building productive relationships with peers and leaders over whom the manager has no formal authority. In addition, students will observe successful leaders in action as they craft a forward-looking vision, align the organization to pursue it, inspire people to achieve it, and design effective organizations with the right changes to deliver stronger performance.

BUS6022 - Managerial Finance: This course covers a wide range of financial concepts, including an examination of a firm's financial structure, its need for funds to finance asset acquisitions, and the resources available to meet that need. The course also explores a company's capital structure, along with alternative financing sources and techniques. Special emphasis is placed on capital budgeting, investment, and corporate dividend decisions. In addition, the course examines the structure of the financial system, focusing on the supply and demand for loanable funds and the term structure of interest rates.

BAC6031 - Auditing: This introductory course examines the overall auditing process, as it is commonly planned and carried out to perform operational, performance, and fraud audits. It is designed to provide students with core concepts in theory, techniques and procedures, auditor reporting procedures, required audit reports, and the applicable standards followed by internal and external auditors. Special attention is given to generally accepted auditing/professional standards, audit objectives, generally accepted accounting principles (GAAP), and the procedures used to gather, analyze, interpret, summarize, and certify financial statement information and supporting data, and to ensure its integrity. Ethical and legal considerations are also included.

BAC6032 - Taxation for Managers: This course provides an overview of key applicable U.S. federal laws and the rules governing federal income taxation for individuals and the most common types of business organizations, such as Regular (C) Corporations, Partnerships, Limited Liability Companies (LLCs), and S Corporations. In addition, the course addresses foundational topics related to state and local taxation, as well as international taxation. Emphasis is placed on the appropriate laws and regulations that affect determining and calculating tax liabilities.

BAC6041 - Cost Accounting Fundamentals: This course explores key elements of strategic cost accounting, emphasizing the methods used to measure and quantify different types of costs and how that information shapes decision-making, performance evaluation, and organizational strategic planning. Core topics in cost accounting, including cost analysis, direct and indirect costs, fixed and variable costs, inventory costing, job costing, activity-based costing, and target costing. Additional topics include cost data collection systems, constraint analysis, and cost variability.

BAC6042 - Advanced Managerial Accounting: This course covers the core elements involved in creating, using, interpreting, and communicating internal accounting data and related supporting information tied to day-to-day business operations. It places strong emphasis on management topics such as cost control, reporting, budgeting, profit planning, marketing forecasting, trends, and how to use this information to support decision-making that impacts both current and future financial choices.

BUS6051 - Information Systems and Technology Manager: In this course, students will gain a strong understanding of the fundamentals of today's information systems (IS). They will explore key IS principles through an engaging overview of the field and the rapidly evolving role of the modern IS professional. The course focuses on showcasing the latest leading-edge IS topics and real-world examples, while new opening vignettes, cases, and special-interest features clearly highlight how strongly organizations value innovation and speed. Students will also build an understanding of cloud computing, forecasting, and some of the most recent developments shaping virtual communities, virtual teams, and modern work structures. It provides the concise, practical overview students need to operate more effectively as employees, managers, decision-makers, and organizational leaders in business.

BUS6052 - Research Methodology: In this course, students will develop a scientific research project that will serve as the foundation for completing a Master's Thesis. To do so, students must strictly follow the applicable steps of the scientific method, including the parts of the research process related to conceptualization and ethics, as well as a description of the qualitative, quantitative, or mixed scientific approach to be used. Specifically, students will identify and define a relevant problem that warrants seeking a solution and/or answers to problem-related questions designed to deepen understanding; they will address the problem and/or related questions by conducting a background review to gather information and become familiar with what is currently known about the issue and/or the proposed questions, including possible answers; and they will establish the parameters that will be used to study and understand the selected problem and/or the questions posed.

They will conceptualize and design the scientific method to be applied to carry out the study. They will plan and present a clear, complete research proposal that includes all of the elements above and, in addition, a detailed description of the procedures to be followed during fieldwork, the expected participant population and/or the sample to be collected for future analyses, and the method that will be used to evaluate the information obtained. Students must use the most current version of APA guidelines when writing their research project. The student must successfully complete this requirement with a grade of B or higher in order to graduate.

BUS6061 - Operations and Project Management: This course equips students with the skills and concepts needed to ensure operations continue to deliver ongoing value

from a company to its competitive position. It helps them understand the complex processes behind product development and manufacturing, as well as the creation and delivery of services.

BUS6062 - Thesis: In this course, students are expected to continue and complete their Master's Thesis. To do so, they must systematically follow the scientific method outlined in their previously completed and approved research project. During this final phase, the student must carry out the approved procedure to complete the fieldwork, which may be repeated as needed to ensure the data collected are accurate and reliable at the time of collection.

Gather the information obtained through experimentation and/or observation. Carefully document all collected data (observations, measurements, survey results, and other predefined data) based on the variables being evaluated. Analyze the recorded data using the appropriate methodology; interpret the results with a primary focus on proposing a solution to the selected problem and/or answering the related questions that have been posed, while remaining open to opportunities to address other aspects of the issue that were not previously identified as objectives but emerge from interpreting the data collected.

Draw conclusions based on the experimental results and present recommendations that point to relevant future scientific research. Students must follow the most up-to-date APA guidelines when writing their Master's Thesis and coordinate a final oral presentation, which should be considered an integral part of the research project. To graduate, the student must successfully complete this requirement with a grade of B or higher.