

PART A: Academic Matters, Section AI: Special Actions

Section AI: Discontinuation of a degree or certificate program

AI:10.1a. Discontinuation of the M.S. in Ed. Educational Computing

RESOLVED, that the program in Educational Computing leading to the M.S. degree at Baruch College (HEGIS number 0899.00, State program code 86027) be deregistered, effective September 1, 1998.

EXPLANATION: Baruch College closed down its Department of Education effective September 1, 1998. All students majoring in education completed the required courses or left the program.

AI:10.2a. Discontinuation of the Advanced Certificate in Elementary N-6

RESOLVED, that the Advanced Certificate in Elementary N-6 at Baruch College (HEGIS number 0802, State program code 01938) be deregistered, effective September 1, 1998.

EXPLANATION: Baruch College closed down its Department of Education effective September 1, 1998. All students majoring in education completed the required courses or left the program.

Section AIII: Changes in Degree Programs

AIII:10.1b. The following revision is proposed for the MBA (all majors) in the Zicklin School of Business

Program: MBA

Program Code:

Effective: Fall 2008

From		To	
Course Description	Crs	Course Description	Crs
Core and Breadth Courses (33 credits)		Core and Breadth Courses (33 credits)	
Required		Required	
ACC 9110	Financial Accounting	ACC 9110	Financial Accounting
or		or	
ACC 9112*	Financial Accounting: Intensive	ACC 9112*	Financial Accounting: Intensive
	3		3
ACC 9115**	Managerial Accounting	ACC 9115**	Managerial Accounting
	2		2
BUS 9100	The Societal and Governmental Environment of Business	BUS 9100	The Societal and Governmental Environment of Business
	3		3
CIS 9000	Information Systems for Managers	CIS 9000	Information Systems for Managers
	3		3
ECO 9708	Microeconomics for Managers	ECO 9708	Microeconomics for Managers
	2		2
ECO 9709	Macroeconomics	ECO 9709	Macroeconomics
	2		2
FIN 9770	Financial Decision Making	FIN 9770	Financial Decision Making
	3		3

MGT 9300	Management: A Behavioral Approach	3	MGT 9300	Management: A Behavioral Approach	3
PSY 9788	Psychological Processes in Organizations	3	MGT 9700	Introduction to Operations Management	3
MGT 9700	Introduction to Operations Management	3	MKT 9703	Marketing Management	3
MKT 9703	Marketing Management	3	STA 9708	Applied Statistical Analysis for Business Decisions	3
STA 9708	Applied Statistical Analysis for Business Decisions	3	BUS 9200	Business Policy	3
BUS 9200	Business Policy	3	*Accountancy majors take ACC 9112 in place of ACC 9110.**Accountancy majors take ACC 9811 in place of ACC 9115.		
*Accountancy majors take ACC 9112 in place of ACC 9110.**Accountancy majors take ACC 9811 in place of ACC 9115.					

Rationale: PSY 9788 Psychological Processes in Organizations is no longer offered.

All:10.2b. The following revision is proposed for the MBA in Accountancy (150-Hour CPA Program) in the Zicklin School of Business: Dual major in Accountancy and Taxation

Program: MBA in Accountancy (150-Hour CPA Program)

Program Code: 01912

Effective: Fall 2008

From		To	
Course Description	Crs	Course Description	Crs
Core and Breadth Courses (12 courses/ all majors)	35	Core and Breadth Courses (12 courses/ all majors)	35
Other Courses in CPA Program*		Other Courses in CPA Program*	
ACC 9804 Intermediate Financial Accounting	4	ACC 9804 Intermediate Financial Accounting	4
ACC 9805 Advanced Financial Accounting	4	ACC 9805 Advanced Financial Accounting	4
ACC 9807 Contemporary Topics in Accounting	4	ACC 9807 Contemporary Topics in Accounting	4
ACC 9816 Accounting and Auditing Aspects of Computer-Based Information Systems	4	ACC 9816 Accounting and Auditing Aspects of Computer-Based Information Systems	4
ACC 9821 Auditing	4	ACC 9821 Auditing	4
TAX 9862 Federal Income Taxation	4		
TAX 9878 Taxation of Business Entities	3		
*Students with equivalent background may be eligible to substitute other appropriate accountancy and/or taxation courses. To ensure that any substitutions conform to New York State education requirements for the CPA, however, any departures from the above must be approved by a program advisor.		*Students with equivalent background may be eligible to substitute other appropriate accountancy and/or taxation courses. To ensure that any substitutions conform to New York State education requirements for the CPA, however, any departures from the above must be approved by a program advisor.	
International Elective	3	International Elective	3
General Elective**		General Elective**	
LAW 9800 Intensive Study of Business Contracts	4	LAW 9800 Intensive Study of Business Contracts and Law of Corporations	4

<p style="text-align: center;">and Law of Corporations</p> <p>**If 6 credits in law have been completed on the undergraduate level, this course may be waived.</p>	<p>**If 6 credits in law have been completed on the undergraduate level, this course may be waived.</p> <p><u>Students who wish to pursue a dual major in accountancy and taxation will take the following taxation courses, will apply TAX 9863 and TAX 9866 towards the requirements for both majors, and will not take TAX 9862 and TAX 9878.</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;"><u>TAX 9863</u></td> <td style="border-bottom: 1px solid black;"><u>Principles of Federal Income Taxation</u></td> <td style="border-bottom: 1px solid black; text-align: right;"><u>3</u></td> </tr> <tr> <td style="border-bottom: 1px solid black;"><u>TAX 9866</u></td> <td style="border-bottom: 1px solid black;"><u>Corporate Taxation I</u></td> <td style="border-bottom: 1px solid black; text-align: right;"><u>3</u></td> </tr> <tr> <td style="border-bottom: 1px solid black;"><u>TAX 9868</u></td> <td style="border-bottom: 1px solid black;"><u>Partnership Taxation</u></td> <td style="border-bottom: 1px solid black; text-align: right;"><u>3</u></td> </tr> <tr> <td style="border-bottom: 1px solid black;"><u>TAX 9900</u></td> <td style="border-bottom: 1px solid black;"><u>Tax Procedures and Professional Responsibility in Tax Practice</u></td> <td style="border-bottom: 1px solid black; text-align: right;"><u>3</u></td> </tr> </table>	<u>TAX 9863</u>	<u>Principles of Federal Income Taxation</u>	<u>3</u>	<u>TAX 9866</u>	<u>Corporate Taxation I</u>	<u>3</u>	<u>TAX 9868</u>	<u>Partnership Taxation</u>	<u>3</u>	<u>TAX 9900</u>	<u>Tax Procedures and Professional Responsibility in Tax Practice</u>	<u>3</u>
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<u>TAX 9900</u>	<u>Tax Procedures and Professional Responsibility in Tax Practice</u>	<u>3</u>											

Rationale: Current policy is such that students cannot apply the same courses towards more than one major. Given that accountancy majors complete 8 - 12 more credits than majors in other fields (65 - 69 versus 57), they can be allowed to apply TAX 9863 and TAX 9866 towards both majors.

All:10.3b. The following revision is proposed for the MBA in Management/Entrepreneurship and Small Business Management in the Zicklin School of Business

Program: MBA in Management/Entrepreneurship and Small Business Management

Program Code: 01922

Effective: Fall 2008

From	To																																																																								
<p>Course Description Crs</p> <p>Major Courses (12 credits)</p> <p>Required</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">MGT 9860</td> <td style="width: 65%;">Entrepreneurial Strategy and Cases</td> <td style="width: 20%; text-align: right;">3</td> </tr> <tr> <td>MGT 9861</td> <td>Managing the Entrepreneurial Enterprise</td> <td style="text-align: right;">3</td> </tr> <tr> <td>MGT 9865</td> <td>Entrepreneurial Ventures</td> <td style="text-align: right;">3</td> </tr> </table> <p>Choose one course from:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">ACC 9804</td> <td style="width: 65%;">Intermediate Financial Accounting</td> <td style="width: 20%; text-align: right;">4</td> </tr> <tr> <td>ACC 9806</td> <td>Financial Statement Analysis and Reporting</td> <td style="text-align: right;">3</td> </tr> <tr> <td>CIS 9444</td> <td>E-Business Principles and Technology</td> <td style="text-align: right;">3</td> </tr> <tr> <td>FIN 9781</td> <td>Managerial Finance</td> <td style="text-align: right;">3</td> </tr> <tr> <td>LAW 9708</td> <td>Law and E-Business</td> <td style="text-align: right;">3</td> </tr> <tr> <td>LAW 9800</td> <td>Intensive Survey of Business Contracts and Law of Corporations</td> <td style="text-align: right;">4</td> </tr> <tr> <td>MGT 9400</td> <td>Human Resource Management</td> <td style="text-align: right;">3</td> </tr> <tr> <td>MGT 9862</td> <td>Entrepreneurial and Small Business Experiences</td> <td style="text-align: right;">3</td> </tr> <tr> <td>MGT 9867</td> <td>Managing the Family Business</td> <td style="text-align: right;">3</td> </tr> </table>	MGT 9860	Entrepreneurial Strategy and Cases	3	MGT 9861	Managing the Entrepreneurial Enterprise	3	MGT 9865	Entrepreneurial Ventures	3	ACC 9804	Intermediate Financial Accounting	4	ACC 9806	Financial Statement Analysis and Reporting	3	CIS 9444	E-Business Principles and Technology	3	FIN 9781	Managerial Finance	3	LAW 9708	Law and E-Business	3	LAW 9800	Intensive Survey of Business Contracts and Law of Corporations	4	MGT 9400	Human Resource Management	3	MGT 9862	Entrepreneurial and Small Business Experiences	3	MGT 9867	Managing the Family Business	3	<p>Course Description Crs</p> <p>Major Courses (12 credits)</p> <p>Required</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">MGT 9860</td> <td style="width: 65%;">Entrepreneurial Strategy and Cases</td> <td style="width: 20%; text-align: right;">3</td> </tr> </table> <p>Choose two courses from:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><u>MGT 9861</u></td> <td style="width: 65%;"><u>Managing the Entrepreneurial Enterprise</u></td> <td style="width: 20%; text-align: right;"><u>3</u></td> </tr> <tr> <td><u>MGT 9865</u></td> <td><u>Entrepreneurial Ventures</u></td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td><u>MGT 9867</u></td> <td><u>Managing the Family Business</u></td> <td style="text-align: right;"><u>3</u></td> </tr> </table> <p>Choose one course from:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">ACC 9804</td> <td style="width: 65%;">Intermediate Financial Accounting</td> <td style="width: 20%; text-align: right;">4</td> </tr> <tr> <td>ACC 9806</td> <td>Financial Statement Analysis and Reporting</td> <td style="text-align: right;">3</td> </tr> <tr> <td>CIS 9444</td> <td>E-Business Principles and Technology</td> <td style="text-align: right;">3</td> </tr> <tr> <td>FIN 9781</td> <td>Managerial Finance</td> <td style="text-align: right;">3</td> </tr> <tr> <td>LAW 9708</td> <td>Law and E-Business</td> <td style="text-align: right;">3</td> </tr> <tr> <td>LAW 9800</td> <td>Intensive Survey of Business Contracts and Law of Corporations</td> <td style="text-align: right;">4</td> </tr> <tr> <td>MGT 9400</td> <td>Human Resource Management</td> <td style="text-align: right;">3</td> </tr> <tr> <td>MGT 9862</td> <td>Entrepreneurial and Small Business Experiences</td> <td style="text-align: right;">3</td> </tr> </table>	MGT 9860	Entrepreneurial Strategy and Cases	3	<u>MGT 9861</u>	<u>Managing the Entrepreneurial Enterprise</u>	<u>3</u>	<u>MGT 9865</u>	<u>Entrepreneurial Ventures</u>	<u>3</u>	<u>MGT 9867</u>	<u>Managing the Family Business</u>	<u>3</u>	ACC 9804	Intermediate Financial Accounting	4	ACC 9806	Financial Statement Analysis and Reporting	3	CIS 9444	E-Business Principles and Technology	3	FIN 9781	Managerial Finance	3	LAW 9708	Law and E-Business	3	LAW 9800	Intensive Survey of Business Contracts and Law of Corporations	4	MGT 9400	Human Resource Management	3	MGT 9862	Entrepreneurial and Small Business Experiences	3
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MKT 9701	Advertising and Marketing Communications	3	MKT 9701	Advertising and Marketing Communications	3
MKT 9702	Marketing Research	3	MKT 9702	Marketing Research	3
MKT 9716	Consumer Behavior	3	MKT 9716	Consumer Behavior	3
MKT 9750	Marketing Strategy	3	MKT 9750	Marketing Strategy	3
MKT 9781 (MGT 9866)	Internet and Small Business Entrepreneurship	3	MKT 9781 (MGT 9866)	Internet and Small Business Entrepreneurship	3

Rationale: The proposed change in the requirements for the MBA in Management/ Entrepreneurship and Small Business Management leaves virtually unchanged the requirements within the major with the exception that MGT 9867 (Managing the Family Business) becomes part of a group of three core courses, two of which must be taken.

This change comes about for two reasons:

1. This change increases the flexibility and breadth the core courses for the major.
2. This change gives more prominence to the subject matter of family business, a growing trend among Business Schools nationally. The Chronicle of Higher Education (May 4, 2007) featured an article noting the growing number of programs focusing on the phenomenon of family business worldwide.

All:10.4b. The following revision is proposed for the MBA in Real Estate in the Zicklin School of Business

Program: MBA in Real Estate

Program Code: 31362

Effective: Fall 2008

From	To
Course Description Crs	Course Description Crs
Major Courses (12 credits)	Major Courses (12 credits)
Required	Required
RES 9776 (FIN Real Estate Finance 9776) 3	RES 9776 (FIN Real Estate Finance 9776) 3
Choose three courses from:	Choose three courses from:
RES 9790 (LAW Law of Real Estate Transactions 9790) 3	RES 9790 Law of Real Estate Transactions (LAW 9790) 3
and Land Use Regulations	and Land Use Regulations
RES 9800 Real Estate Valuation and Market Analysis 3	RES 9800 Real Estate Valuation and Market Analysis 3
RES 9850 Real Estate Capital Markets 3	RES 9850 Real Estate Capital Markets 3
RES 9900 Advanced Real Estate Investment Analysis 3	RES 9900 Advanced Real Estate Investment Analysis 3
ECO 9774* Economics of Urban Areas 3	ECO 9774* Economics of Urban Areas 3
PAF 9136* Urban Economic Development 3	PAF 9136* Urban Economic Development 3
	<u>RES 9860 Real Estate Development</u> 3
	<u>RES 9930 Real Estate Taxation</u> 3
	<u>RES 9940 Real Estate Marketing</u> 3
*Only ECO 9774 or PAF 9136 may be used to fulfill the major requirement.	

	<u>RES 9980</u> <u>Real Estate Entrepreneurship</u> <u>3</u> <u>(MGT 9875)</u>
	*Students may take either ECO 9774 or PAF 9136 to fulfill the major requirement, but not both.

Rationale: Addition of new courses will give more choices to MBA students.

All:10.5b. The following revision is proposed for the Executive Master of Science in Internal Auditing: Risk Assessment and Assurance in the Zicklin School of Business

Program: Executive Master of Science in Internal Auditing: Risk Assessment and Assurance

Program Code: 21661

Effective: Fall 2008

From: Executive Master of Science in International Auditing: Risk Assessment and Assurance	To: <u>Executive Master of Science in Analysis of Financial Statements, Internal Operations, and Risk Assessment</u>																																																			
Course Description Crs	Course Description Crs																																																			
<p>Entering students should have a basic knowledge of economics, statistics, finance, information systems, and financial/managerial accounting through prior course work and/or professional experience. Deficiencies can be remedied by taking appropriate classes on the graduate level. All students will take the following courses:</p> <p>Courses in specialization Required:</p> <table style="width: 100%;"> <tr> <td>ACC-9807</td> <td>Contemporary Topics in Accounting</td> <td style="text-align: right;">3</td> </tr> <tr> <td>ACC-9815</td> <td>Advanced Managerial Accounting</td> <td style="text-align: right;">3</td> </tr> <tr> <td>ACC-9816</td> <td>Accounting and Auditing Aspects of Computer-Based Information Systems</td> <td style="text-align: right;">4</td> </tr> <tr> <td>ACC-9826</td> <td>Contemporary Topics in Risk Assessment and Assurance</td> <td style="text-align: right;">3</td> </tr> </table> <p>Two electives chosen in consultation with the faculty adviser 6</p> <p>Courses outside of specialization Four courses to be designated by the department outside of specialization 12</p>	ACC-9807	Contemporary Topics in Accounting	3	ACC-9815	Advanced Managerial Accounting	3	ACC-9816	Accounting and Auditing Aspects of Computer-Based Information Systems	4	ACC-9826	Contemporary Topics in Risk Assessment and Assurance	3	<p>Courses in specialization</p> <p><u>Risk Assessment and Assurance Track</u> <u>Required courses:</u></p> <table style="width: 100%;"> <tr> <td><u>ACC 9807*</u></td> <td><u>Contemporary Topics in Accounting</u></td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td><u>ACC 9100**</u></td> <td><u>Financial and Management Accounting</u></td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td><u>FIN 9772***</u></td> <td><u>Quantitative Tools for Finance</u></td> <td style="text-align: right;"><u>3</u></td> </tr> </table> <p><u>Elective courses:</u></p> <p><u>Three electives chosen in consultation with the faculty advisor</u> <u>9</u></p> <p><u>Four courses to be designated by the department outside of specialization</u> <u>12</u></p> <p><u>Financial Statement Analysis and Security Valuation Track</u> <u>Required courses:</u></p> <table style="width: 100%;"> <tr> <td><u>ACC 9807*</u></td> <td><u>Contemporary Topics in Accounting</u></td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td><u>ACC 9100**</u></td> <td><u>Financial and Management Accounting</u></td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td><u>FIN 9772***</u></td> <td><u>Quantitative Tools for Finance</u></td> <td style="text-align: right;"><u>3</u></td> </tr> </table> <p><u>Three electives in accounting:</u></p> <table style="width: 100%;"> <tr> <td><u>ACC 9806</u></td> <td><u>Financial Statement Analysis and Reporting</u></td> <td style="text-align: right;"><u>3</u></td> </tr> <tr> <td><u>ACC 9808</u></td> <td><u>Financial Statement Analysis II</u></td> <td style="text-align: right;"><u>4</u></td> </tr> <tr> <td><u>ACC 9809</u></td> <td><u>Financial Statement Analysis III</u></td> <td style="text-align: right;"><u>4</u></td> </tr> <tr> <td><u>TAX 9862</u></td> <td><u>Federal Income Taxation</u></td> <td style="text-align: right;"><u>4</u></td> </tr> </table> <p><u>Four electives in finance:</u></p> <table style="width: 100%;"> <tr> <td><u>ECO 9708</u></td> <td><u>Microeconomics for Managers</u></td> <td></td> </tr> <tr> <td><u>and</u></td> <td></td> <td></td> </tr> <tr> <td><u>ECO 9709</u></td> <td><u>Macroeconomics</u></td> <td style="text-align: right;"><u>4</u></td> </tr> </table>	<u>ACC 9807*</u>	<u>Contemporary Topics in Accounting</u>	<u>3</u>	<u>ACC 9100**</u>	<u>Financial and Management Accounting</u>	<u>3</u>	<u>FIN 9772***</u>	<u>Quantitative Tools for Finance</u>	<u>3</u>	<u>ACC 9807*</u>	<u>Contemporary Topics in Accounting</u>	<u>3</u>	<u>ACC 9100**</u>	<u>Financial and Management Accounting</u>	<u>3</u>	<u>FIN 9772***</u>	<u>Quantitative Tools for Finance</u>	<u>3</u>	<u>ACC 9806</u>	<u>Financial Statement Analysis and Reporting</u>	<u>3</u>	<u>ACC 9808</u>	<u>Financial Statement Analysis II</u>	<u>4</u>	<u>ACC 9809</u>	<u>Financial Statement Analysis III</u>	<u>4</u>	<u>TAX 9862</u>	<u>Federal Income Taxation</u>	<u>4</u>	<u>ECO 9708</u>	<u>Microeconomics for Managers</u>		<u>and</u>			<u>ECO 9709</u>	<u>Macroeconomics</u>	<u>4</u>
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	<u>FIN 9771*</u>	<u>Corporate Financial Theory and Applications</u>	<u>3</u>
	<u>FIN 9797*</u>	<u>Options Markets</u>	<u>3</u>
	<u>FIN 9773*</u>	<u>Investment Theory and Applications</u>	<u>3</u>
	<u>FIN 9795*</u>	<u>Debt Instruments and Markets</u>	<u>3</u>
	<u>FIN 9786*</u>	<u>International Financial Markets</u>	<u>3</u>
	<u>FIN 9790*</u>	<u>Seminar in Finance</u>	<u>3</u>
	<u>*The prerequisites for this course will be waived for executive students.</u>		
	<u>**Students with equivalent academic background may replace this required course with other specialized courses in financial or managerial accounting, such as ACC 9815, with the approval of the advisor.</u>		
	<u>***Students in the Risk Assessment and Assurance track with equivalent academic background may, with the approval of the advisor, replace this required course with ACC 9816.</u>		

Rationale: The proposal restructures our existing Master of Science in Internal Auditing: Risk Assessment and Assurance (renamed, Master of Science in Analysis of Financial Statements, Internal Operations, and Risk Assessment) in order to offer two tracks, one in Risk Assessment and Assurance, the other in Financial Statement Analysis and Security Valuation. Both tracks have three required courses and seven electives.

Section AIV: New Courses

AIV:I0.1b. Statistics & Computer Information Systems Department

Course Number: CIS 3810

Title: Principles of New Media

Hours: 3.0

Credits: 3.0

Prerequisite: CIS 2200 or ENG 2150 or a 1000 level course in Philosophy. May not be used to satisfy requirements for the CIS major or the Zicklin School CIS minor. This course is deemed an Arts and Sciences course for purposes of satisfying a student's general education requirements, specifically the Tier III minor requirement.

Course Description: A survey of modern cyberculture, including various forms of human communication mediated by the creative application of computer technology, and the developments that have enabled this exploding phenomenon. This course studies the history, theory, and practice of new media in today's networked society; the implications of the convergence of technology and convergence of disciplines; and the societal implications of the new connectedness. Second generation web-based media such as social communities, blogs, wikis, personal web pages will be examined. Issues relating to privacy, copyright and ethics on the web will be explored.

Rationale: Everyone, regardless of major area of expertise, is more technical-oriented today than ever before. We have moved from an era in which television and radio were the predominant media to one in which web-based technologies, like blogs, wikis, and virtual communities are the pervasive media. Books are giving way to e-books and libraries have become information centers. Moreover, we are seeing the convergence of technologies and of media forms. This course introduces students to the theory, principles, and techniques with which to critically examine this new media.

AIV:10.2b. Statistics & Computer Information Systems Department

Course Number: CIS 4910

Title: Information Technology and Social Responsibility

Hours: 3.0

Credits: 3.0

Prerequisite: This is a required capstone course for the Tier III Interdisciplinary Minor in Information Technology and Social Responsibility. Students must have satisfied the 3000-level course requirements for this Tier III Minor prior to enrollment in this course. This course is deemed an Arts and Sciences course for purposes of satisfying a student's general education requirements.

Course Description: This course will cover various issues related to organizational / societal social responsibility and information technologies. Social responsibility encompasses such objectives as promoting the well being and dignity of individuals, of the diverse communities in which we participate, and of society at large, as well as maintaining a profound respect for the environment and for our position as environmental stewards. Topics will cover ethical, social and cultural issues, including IT-enabled access for the disabled, intellectual property, internet security and privacy, social networking, and asynchronous learning.

Rationale: Social responsibility has become of critical importance in today's increasingly interdependent society. Technology can be used to increase profits; but it can also be used to enhance the workplace, create adaptations for disabled employees, create educational opportunities that bridge the digital divide and, in general, improve the world. Our students deserve to learn about more than one type of "bottom line."

AIV:10.3b. Stan Ross Department of Accountancy

Course Number: ACC 9808

Title: Financial Statement Analysis II

Hours: 4

Credits: 4

Prerequisite: ACC 9806

Course Description: This course is intended for students requiring advanced knowledge in equity and bond valuation using financial statements. This integrative course requires students to apply the principles mastered in previous courses and develop skills to assess profitability and risk, which eventually helps firm valuation. The ultimate learning goal is to make students proficient in valuation models. Some of the other topics include executive compensation, use of financial statements in executive compensation, and how corporate governance influences financial statements.

Rationale: This new course is an elective choice in the restructured Executive Master of Science in Analysis of Financial Statements, Internal Operations, and Risk Assessment.

AIV:10.4b. Stan Ross Department of Accountancy

Course Number: ACC 9809

Title: Financial Statement Analysis III

Hours: 4

Credits: 4

Prerequisite: ACC 9806

Course Description: This course is intended for students requiring advanced knowledge in financial statement analysis. This integrative course requires students to apply the principles mastered in previous courses and develop skills to understand some of the complex financial reporting issues related to pensions, off-balance sheet financing, deferred taxes, derivatives, and leases. The ultimate learning goal is to understand the links between financial reporting flexibility and the quality of financial statements. Some of the other topics include foreign currency translation, segment reporting, and international accounting.

Rationale: This new course is an elective choice in the restructured Executive Master of Science in Analysis of Financial Statements, Internal Operations, and Risk Assessment.

AIV:10.5b. Department of Management

Course Number: MGT 9875 (RES 9980)

Title: Real Estate Entrepreneurship

Hours: 3

Credits: 3

Prerequisite: RES 9776 (FIN 9776), RES 9860, or MGT 9860.

Course Description: This course builds upon the core issues introduced in the fall semester's real estate development course. It is based upon the core assumptions and theory that since large parts of real estate are necessarily entrepreneurial, more complex aspects of real estate entrepreneurship will engage the student in issues of risk evaluation at the "opportunistic" segment of investment choices and financing. Such higher-risk higher- return acquisition and development options require a clear foundation in key dimensions of due diligence from both debt and equity

lenders perspectives, as well as a clear appreciation of the ways in which deal structuring can affect the value of and stability of joint ventures engaged in high yield investing and development.

Rationale: The basic rationale for this course is the same as the cross-listed partner RES 9980. At many levels, the field of Real Estate is highly entrepreneurial in nature. So it is logical for us to include this course in our Entrepreneurship offerings, and to allow students to include it in their major. The Department of Management looks forward to this joint venture with the Department of Real Estate that expands the capability of both departments.

Section AV: Changes in Existing Courses

AV:10.1b. Change in Description, Prerequisites

FROM: ACC 9807 Contemporary Topics in Accounting		TO: ACC 9807 Contemporary Topics in Accounting	
Description	Students will be required to read articles, research studies, and official pronouncements on selected current issues and developments in four major areas of accounting and participate actively in weekly seminar discussions. All weekly assigned reading must be completed in advance of each meeting. Additionally, the students will prepare a major paper on a current topic or issue to be presented in the seminar. Reviews of literature, discussions of methodology, and the practical implications of student papers will be presented in class. Each student will make at least one oral	Description	In this course students will be taught the <u>accounting standards-setting process in the United States and the implications of worldwide standard setting by the International Accounting Standards Board.</u> Students will become knowledgeable of all <u>major accounting topics of recent years and will learn to read and understand the actual standards.</u> The course involves <u>ethics discussions, various SEC requirements and requirements arising from the Sarbanes-Oxley law, as well as in-depth discussion of the recent private sector accounting developments.</u> The

	<p>presentation during the term. Enrollments will be limited to ensure full student participation and faculty interaction. The term paper should be an in-depth analysis of a relevant topic, preferably in one of the areas covered during the term. Topics are to be approved in advance. Papers will be presented in the last four sessions of the seminar. A final examination will be given. The final grade is based on class participation, the term paper, oral presentation of the term paper, and a written examination. A grade of Incomplete will be given if the term paper has not been submitted but has been presented from notes and all other requirements have been completed and passed, including the final examination.</p>		<p><u>individual student presentations will help students develop their oral abilities to discuss accounting concepts before an audience, and the term paper will allow students to become "experts" in any of the topics that were discussed during the semester. It will also help them develop skills in writing about accounting topics.</u></p>
Prerequisite	ACC 9805 or departmental permission.	Co- or Pre-requisite	ACC 9805

Rationale: The change presents a more accurate and more economical description of the course as it is currently being taught. MBA students routinely schedule ACC 9807 and ACC 9805 in their final semester (many MS students do as well) and are routinely given departmental permission to do so. The change to a co-requisite thus reflects current practice.

AV:10.2b. Cross-listing

FROM: RES 9980 Real Estate Entrepreneurship	TO: RES 9980 (MGT 9875) Real Estate Entrepreneurship
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Rationale: The Department of Real Estate looks forward to cross-listing its existing course RES 9980 with the new course MGT 9875. Both courses have the same title, description and prerequisites.

AV:10.3b. Change in Prerequisite

FROM: TAX 9878 Taxation of Business Entities		TO: TAX 9878 Taxation of Business Entities	
Prerequisite	TAX 9862, TAX 9863, ACC 4300, or equivalent	Co- or Pre-requisite	TAX 9862 or TAX 9863

Rationale: Because of changes in ACC 4300, students who have taken ACC 4300 after Spring 2008, must enroll in either TAX 9862 or TAX 9863 and should not be allowed to register for TAX 9878. In addition, allowing students to enroll in TAX 9862 or TAX 9863 concurrently with TAX 9878 will increase their flexibility in scheduling classes.