

The Peter J. Tobin College of Business

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Objectives

The Peter J. Tobin College of Business prepares graduates for rewarding managerial and professional careers.

Its educational programs combined with progressive technology provide the practical experience, solid knowledge base, strong ethical foundation and global perspective graduates need to make immediate and valuable contributions as business professionals.

The Tobin College faculty carry out its responsibility for this preparation through excellence in teaching, supported by a commitment to applied business research.

Professional Accreditation

Tobin College strives for teaching excellence in the theory and practice of business administration. It is accredited by AACSB International—The Association To Advance Collegiate Schools of Business. AACSB International is recognized by the Council on Postsecondary Accreditation and by the U.S. Department of Education as the sole accrediting agency for bachelor's and master's degree programs in business administration. The Tobin College is one of the few business programs in the world that have attained this prestigious accreditation. The programs in Accounting, Enterprise Risk Management and Taxation at the Tobin College are separately accredited by AACSB International.

Accreditation standards have evolved to meet the contemporary needs of business, the professions, government, and graduate and professional schools. By meeting and maintaining the required level of quality for accreditation in professional education for accounting, business and management, the Masters of Business Administration program of the Tobin College constitutes a sound choice for both the prospective student and for those persons responsible for recruiting students with professional preparation in business administration. AACSB International standards include an evaluation of faculty adequacy and competence, admissions standards and caliber of the student body, library facilities, computer equipment, financial support of the institution, and the content and breadth of both the professional and non-professional curricular requirements. The professional curriculum in an AACSB International accredited school stresses a working knowledge of the major areas of business activity, proficiencies in the use of analytical techniques in arriving at logical solutions to management problems, and an appreciation for and dedication to the social and ethical responsibilities of the business manager.

Honor Societies

Beta Alpha Psi

Beta Alpha Psi is the national honor society for financial information students and professionals. The primary objective of Beta Alpha Psi is to encourage and give recognition to scholastic and professional excellence in the business information field. This includes promoting the study and practice of accounting, finance, and information systems providing opportunities for self development, service and association among members and practicing professionals, and encouraging a sense of ethical, social and public responsibility. The Tobin College hosts two chapters of Beta Alpha Psi: the Eta Mu chapter in Queens and the Kappa Zeta chapter in Staten Island.

Beta Gamma Sigma

The Tobin College hosts the Iota chapter of Beta Gamma Sigma, the officially designated honor society of AACSB International. This chapter has been in existence since 1968. To be considered for membership, a student must have graduated or be a candidate for graduation in the current academic year. The election to membership is from the upper 20 percent of the group described above.

Gamma Iota Sigma

The School of Risk Management hosts the Alpha Iota Chapter of this fraternal society, which was established in 1965 to promote, encourage, and sustain student interest in insurance, risk management, and actuarial science as professions; to encourage the high moral and scholastic attainments of its members; and to facilitate interaction of educational institutions and industry by fostering research activities, scholarship, and improved public relations. The Alpha Iota Chapter has been in existence since 1991. The Chapter offers multiple opportunities for members to interact with and learn from industry leaders, to make contacts with students in other chapters, and to offer community services.

Omicron Delta Epsilon

The Theta Chapter of Omicron Delta Epsilon, the International honor society in economics, was established at St. John's in 1958. The Theta Chapter is an active honor society, striving to broaden the student's professional interest in economics. Several times each year, Omicron invites working specialists from the business and financial community to speak on topical problems in their fields of interest. New members are formally inducted in the spring semester of each academic year.

Sigma Iota Epsilon

Sigma Iota Epsilon is the national scholastic honor society in management. Its general purpose is two-fold: to encourage and recognize scholarly excellence and to promote cooperation between the academic and practical aspects of management.

Executive-in-Residence Program

The Executive-in-Residence Program (EIRP) substitutes for Management 700 which is required of all M.B.A. students. Admission to the program is by invitation only. Students who wish to participate in the program must meet the following criteria:

1. The requirements for enrollment in Management 700.
2. A minimum grade point index of 3.4.
3. Successfully complete an interview with the Program Director.

EIRP is designed to provide a forum for interaction between practicing executives and the business student in order to:

- Improve student analytical skills
- Improve student written and oral communication skills
- Provide additional practical insights into issues examined in previous coursework
- Enable students to develop effective strategic and business plans

Students, after meeting with participating executives, work in teams to develop strategic and/or business plans which are then presented to company executives. Participating executives have included the chief executive officers, chief financial officers, senior partners, marketing vice presidents, etc.

EIRP offers the challenge of independent and cooperative research and analysis as well as providing for the development of individual initiative. Further details may be obtained at the web site sju.stjohns.edu/eirp.

Applied Finance Institute (AFI)

Select students will be invited to apply for candidacy into the Applied Finance Fellows Program of the AFI. The mission of the AFI is to promote the activities of the Tobin College that are related to the practice of finance for the benefit of our finance students. AFI provides a focal point, encouraging an applied and experiential learning environment, relevant to the practice of finance, in order to prepare Tobin finance students for successful careers. Successful completion of the AFI requirements results in becoming a Fellow of the AFI.

Student Managed Investment Fund

The Student Managed Investment Fund (SMIF) was established as part of the graduate curriculum in Fall 2002. In this program funds are invested by students in listed securities of their choosing under the supervision of faculty and advisory alumni. SMIF provides students

with practical experience in asset and portfolio management, equipping them to become immediate contributors to trading or portfolio management activities upon completion of their degree program.

Students interested in taking FIN 684 should contact the Chair of the Economics and Finance department to schedule an interview.

Global Destination Courses

Global Destination Courses (GDCs) are designed to provide students with international travel opportunities that expose them to global business practices. The courses combine a rigorous educational component, with an experiential field trip to a global destination. The course component typically runs during the Fall or Spring semester with travel during the Winter (January) or Spring (May) Intersessions or during Spring Break. Course destinations are designed to match a location with the academic course content and includes a number of site visits to meet with and discuss practical business operations with senior executives as well as cultural activities to all the students to understand and appreciate different cultures.

GDCs are open to students from all campuses who must submit an application for approval prior to registration.

Analytics Lab

The Analytics Lab is a facility whose goal is to enhance the educational and research missions of the Tobin College. The room is equipped with state-of-the-art databases and analytical software tools including Bloomberg and FactSet, 3 LCD screens, a securities markets tracker, 3 overhead projectors, a six time-zone clock, a fully-functional audio-visual podium and a room-length whiteboard projection surface. Its dual-purpose design allows the Lab to serve either as a classroom or as a business research worklab. Professors can bring their students in for selected class sessions which are enhanced by the Lab's features, or they can leverage the Lab's tools to create coursework that provides students with real-world problems and situations to better develop their business critical-thinking skills.

Internship Program

Approval for internship must be sought prior to the start of the semester. Only new internship opportunities qualify for internship credit. In addition, a research project is required. The equivalent of a full semester's coursework must be completed prior to enrolling in an internship. Students must also be in good academic standing to participate in an internship.

M.B.A. Thesis and Honor

The master's thesis integrates academic knowledge and technical skills by employing them in a research task. It aims to widen and

deepen the student's understanding of the broad problems of business by systematic investigation and explanation. The thesis itself takes the form of a written report on a faculty-supervised research undertaking. It provides an opportunity to plan and execute a research study while responding creatively to an intellectual challenge determined by the student's own interest.

The three-credit thesis option is recommended by the Tobin for students with a cumulative graduate index of 3.5 or better or who seek to explore select subject matter of their specialization in great length. The student choosing the thesis option should contact the Chairperson of his/her major department to develop academic program specifics once he/she has gained a commitment from a full-time faculty member to act as his/her mentor.

An M.B.A. with honors is awarded to students who have an overall cumulative graduate index of 3.5, and in addition write an acceptable research-oriented thesis.

Time Limitation

In general, courses are on a cycle of two years for the master's degree. Students who are unable to devote their full time to graduate study may extend the time for completing the degree beyond this two-year span. However, all requirements for the degree must be completed within five years.

Maintaining Matriculation

Graduate students not registered for courses during a semester must maintain matriculation in order to return to the program for their remaining courses. A fee of \$100 per semester is required to maintain matriculation. A student may only maintain matriculation for two consecutive semesters. Thereafter, a student must reapply to the program.

Enrollment

The college expects full attendance from all enrolled students and as such the college does not have an allowable excuse policy. International students must be enrolled in a minimum of nine credits. Students receiving government loans must be enrolled in a minimum of six credits.

Distance Learning

The Tobin College delivers the M.S. in Accounting, the M.S. in Taxation and the M.B.A. in Business Administration programs using an electronic platform and using the latest online tools. Our online programs are offered in asynchronous learning mode so that students have access to course materials flexibly and on their own schedules. Students are not required to meet together at the same time. All graduate students who use online learning tools, experience the same curricula

taught in classrooms, are mentored by the same full-time faculty, and graduate with the same valued degrees as their on-campus peers. Students who are successful in our distance learning program, not only earn identical degrees, but they are as impressive to recruiters and employers as their residential peers.

Incomplete Grades

All "INC" grades must be completed without exception by October 15th in the fall semester and March 15th in the spring semester. If a student receives an "INC" in their last course, then conferral date of degree will be the next conferral after the INC has been completed. Unresolved INC grades permanently remain on transcripts as INC, but do not impact the student's GPA.

Graduate Assistantships

The College offers a number of highly competitive graduate assistantships to new incoming students whose applications display high levels of academic achievement.

SRM Apprenticeship Program

The Ellen Thrower Center for Career Services at the School of Risk Management, Insurance and Actuarial Science (SRM) administers the SRM Apprenticeship Program, providing a structured internship experience that allows students to apply their classroom knowledge to paid professional work with major employers in the insurance and financial services industry.

The SRM Apprenticeship Program is a selective, competitive program open to graduate students majoring in Actuarial Science, Enterprise Risk Management or Risk Management and Insurance with a minimum cumulative index of 3.0. Students complete work periods of not less than two consecutive academic semesters which may begin during fall, spring or summer. Work schedules may include full-time (35 hours/week) employment during summer and part-time (15-20/week) during spring and fall semesters. Upon successful conclusion of the Apprenticeship Program, participation is noted on the student's academic transcript.

Curriculum Practical Training (CPT) for F-1 International Students

Students enrolling in internship courses have the opportunity to do for-credit internships in their areas of concentration. These internships enable our graduate students to apply the skills and knowledge developed through rigorous study in challenging positions offered by several multi-national corporations headquartered in New York City. CPT is only available prior to the completion of your degree program and you must have an internship offer at the time of application. For further information, international students

should contact the International Student and Scholar Services Office (ISSSO).

Optional Practical Training (OPT) for F-1 International Students

International Students in F1 status can apply for OPT three months prior to degree conferral and up to two months after. This allows students to stay and work in the United States for a period of one year. Further information is available from the International Student & Scholar Services Office (ISSSO),

Academic Warning and Probation

A student in the Tobin College is expected to achieve an index of at least 3.0 ("B") grade point average for all work carried each semester and to maintain a 3.0 cumulative grade point average for all work completed/ carried in the Tobin College.

A graduate student in the Tobin College will be placed on academic probation if his/ her cumulative grade point average falls below the 3.0 GPA requirement. Failure to show adequate progress toward good academic standing may result in academic dismissal.

Programs of Study

Queens campus:

Accounting (M.B.A. or M.S.)
Business Analytics (M.B.A.)
Finance (M.B.A.)
Information Systems (M.B.A.)
Interdisciplinary Business (M.B.A.)
International Business (M.B.A.)
Investment Analysis (M.B.A.)
Marketing Management (M.B.A.)
Strategic Management (M.B.A.)
Risk and Financial Advisory (M.B.A. or M.S.)
Taxation (M.B.A. or M.S.)
Advanced Certificate (see page 144)

Staten Island campus:

Accounting (M.S.)

Manhattan campus:

Actuarial Science (M.S.)
Enterprise Risk Management (M.B.A. or M.S.)
Finance (M.B.A. or M.S.)
Interdisciplinary Business (M.B.A.)
Risk Management and Insurance (M.B.A.)
Risk Management and Risk Analytics (M.S.)
Advanced Certificate (see page 144)

Online Learning:

Accounting (M.S.)
Business Analytics (M.B.A.)
Interdisciplinary Business (M.B.A.)
Marketing Management (M.B.A.)
Strategic Management (M.B.A.)
Risk Management and Risk Analytics (M.B.A.)
Taxation (M.B.A. or M.S.)

Graduate students who are accepted into an on campus graduate program must register

for and complete 51% or more of their coursework in on campus classes. On campus students who wish to take online classes must contact their Academic Advisor for registration.

Academic Admission

Admission to the M.B.A. or M.S. programs are open only to applicants holding bachelor's degree from accredited institutions who show promise of success in graduate business studies.

In order for an application to be considered, the applicant should submit the following to the Office of Graduate Admissions:

- A completed application form
- Official transcripts from all colleges and universities previously attended (foreign documents must be accompanied by a certified English translation)
- Results of the Graduate Management Admission Test (GMAT)
- Two letters of recommendation
- A written statement outlining the applicant's objectives for seeking admission and future plans in relation to graduate business study
- Résumé
- An official TOEFL or IELTS score report is required of applicants whose native language is not English. Students found to be deficient in the English language may be required to complete a University sponsored English placement exam prior to the start of their studies and may be required to take English classes while they begin their graduate studies.
- Students with degrees that were obtained from foreign universities are required to have their coursework reviewed by a faculty member involved in the program and/or specified external reviewer to ensure that the contents covered in such coursework is appropriate.
- Professional experience in business, government, or not-for-profit is recommended but not required.

Graduate Management Admission Test (GMAT)

As part of the admission requirements, all applicants for the M.B.A. or M.S. programs are required to submit official Graduate Management Admission Test (GMAT) results.

Applicants to the M.S. programs in Accounting, Risk and Financial Advisory, Enterprise Risk Management, or Taxation, who have completed the uniform CPA examination or a similar examination are waived from the GMAT requirement.

Information regarding the GMAT may be obtained from the website mba.com.

English Language Requirements

Foreign students entering the Tobin College of Business with an F-1 or J-1 visa

not meeting minimum required scores for the TOEFL or IELTS must take the English Language Placement Test. If they are found to be deficient in the above, they must successfully complete the ESL (written and speech) program prior to beginning the second year of their graduate program. The exam is administered by The Language Connection.

Program Updates and Revisions

In an effort to enhance the academic experience and outcome for our students, The Peter J. Tobin College of Business continuously reviews program requirements and course offerings and may make revisions when necessary. Please consult with your academic advisor or visit our website at stjohns.edu/academics/schools-and-colleges/peter-j-tobin-college-business for updates on our programs.

M.B.A. in Accounting

The M.B.A. in Accounting prepares students to leverage their education and skills to become tomorrow's leaders. This two-year, 57 credit program is intended to provide students with broad business knowledge and prepare them for cross-functional decision making. The M.B.A. in Accounting and the 69 credit combined M.B.A. in Business Administration and M.S. in Accounting programs are designed to fulfill the business and accounting education requirements to sit for the Uniform CPA Examination. Applicants for the M.B.A. in Accounting should have a minimum of 12 credits of business courses or their equivalent in their undergraduate studies. Undergraduate business majors should also consider the M.S. in Accounting program. Students can combine the M.B.A. in Accounting with the M.S. in Taxation (M.S.T.) to reduce the total number of courses required for each degree.

The MBA in Accounting program and concentrations have been endorsed by such professional organizations as the Institute of Internal Auditors (IIA) through its Internal Audit Educational Partnership (IAEP), the Association of Certified Fraud Examiners (ACFE); the Institute of Management Accountants (IMA); the Information Systems Audit and Control Association (ISACA) as having a model curriculum; and the Association of Certified Chartered Accountants (ACCA). The M.B.A. program is separately accredited by the AACSB-International – The Association to Advance Collegiate Schools of Business. St. John's is one of 187 universities worldwide that has achieved that distinction.

Curriculum M.B.A. in Accounting

(57 credits – 19 courses)

Business Curriculum (24 credits)

BUA 602	Business Analytics
ECO 606	Industrial Economics

FIN 607	Financial Management
LAW 600	Law, Ethics and the Principled Path in Business
MGT 601	Managing for Global Success
MKT 600	Decisions in Marketing Management
RMI/ERM 601	Risk Management or Foundations of Enterprise Risk Management
MGT 700	Seminar in Business Policy

Professional Curriculum (33 credits)

ACC 615*†	Financial Reporting: Concepts and Applications
ACC 620†	Global Managerial Accounting I
ACC 622	Global Managerial Accounting II
ACC 630*†	Financial Reporting: Specialized Topics
ACC 638†	Business Entities and Combinations
ACC 639†	Governments and Not-for-Profits
AIS 623†	Auditing: Concepts and Applications
AIS 624	Information Technology Auditing
AIS 625	Accounting Ethics and Professionalism
TAX 610	Individual Tax Planning
TAX 635	Business Tax Planning

* Requires one-hour workshop

† Undergraduate accounting majors may request permission to waive certain courses and/or select substitute courses from the list of accountancy electives.

‡ If the student has no business undergraduate coursework, he/she will need 12 additional business credits above the 57 credits.

Additional Concentration for M.B.A. in Accounting

The Tobin College allows students to select a second three-course (nine credits) concentration in the M.B.A. in Accounting program. The additional concentration allows a student to select a concentration offered by in the M.S. Accounting or by another business department.

Master of Business Administration (M.B.A.) in Business Administration

The M.B.A. in Business Administration is a 36-credit program that uses case studies, real-world projects and an experiential capstone course to transcend the normal classroom experience, while giving students a global perspective and connecting them with alumni and corporate executives. This M.B.A. degree can be completed on full-time residence or on a part-time basis, in order to enable students to continue their full-time career while taking courses in the evening.

During the program, students may enroll in one of the following concentrations: business analytics, information systems, educational leadership, enterprise risk management, finance, international business, investment analysis, marketing management, real estate, real estate finance, risk and financial advisory, risk management and insurance, strategic management, or taxation. Students can choose any three graduate courses offered by the Tobin College instead of a concentration. Students who enroll in at least 9 credits are considered full-time students.

Curriculum for M.B.A. Program

Required Courses: 24 credits

ACC 602	Global Financial and Managerial Reporting
DS 602	Business Analytics
ECO 606	Industrial Economics
FIN 607	Financial Management
LAW 600	Law, Ethics & Principled Path in Business
MGT 601	Managing for Global Success
MKT600	Decisions in Marketing Management
RMI601	Risk Management

Concentration Courses: 9 credits

Three courses from your area of concentration.

Capstone Course: 3 credits

MGT 700	Seminar in Business Strategy
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Concentration for M.B.A. Program

The Tobin College allows students to select a three-course (nine credits) concentration in the M.B.A. program or to select, interdisciplinary business, if they wish to pursue advanced courses in more than one discipline to achieve a breadth of competencies. A student may also select a second or additional concentration offered by a second business department. The list of concentrations for the M.B.A. program are as follows:

Business Analytics

The Business Analytics concentration develops professionals in the emerging field of integrating statistical analysis, data mining, predictive modeling, business intelligence and optimization methodologies with the state of the art information technology tools to automate or support decision-making activities in the fast-changing economy. The Business Analytics concentration provides students with a combination of technical and managerial coursework needed for dealing with future challenges in the technology and data-driven global environment.

Concentration Courses:

Required

BUA 631	Prescriptive Analytics
BUA 633	Predictive Analytics and Business Forecasting

Elective: Choose one:

BUA 609	Advanced Managerial Statistics
BUA 635	Big Data and Data Mining
BUA 699	Business Analytics Internship
BUA 900	Business Analytics Thesis
IS 645	Database Management
IS 650	Seminar in BUA/IS

Educational Leadership

The Educational Leadership concentration prepares professionals to enhance their knowledge and skills in current trends and research in education with a view to becoming administrative and policy leaders in the field of education. This concentration provides educational leaders with a combination of technical and managerial coursework needed for dealing with future challenges in education.

Concentration Courses: Select three:

EDU 5103	Educational Governance and Policy Issues
EDU 5571	Administrative Leadership and Planned Change
EDU 5741	Finance in Education
EDU 5761	School Based Business Administration or Administration and Supervision

Enterprise Risk Management

The Enterprise Risk Management (ERM) concentration reinforces the need for risk, uncertainty, and volatility to be managed at the strategic, financial, reputational, and operational levels of the organization. ERM has become the new global standard for how to run a business and to develop critical holistic thinking about business problems. Risk intelligence is the goal of many organizations and ERM has become a core capability and competence for effective leadership. Rating agencies, regulators, and investors all are pushing for better enterprise risk management by organizations and their boards of directors. The goal of an ERM process is to create, protect, and enhance the value of the organization.

Concentration Courses: Select three:

ERM 601	Foundations to ERM
ERM 602	Operational Risk Management
ERM 603	Culture, Leadership, and Governance Risk
ERM 705	Strategic Risk Analysis and Tools
ERM 605	ERM Internship
ERM 900	ERM Thesis

Finance

The general Finance Concentration provides students with the expertise to make educated financial decisions. Our graduates learn the knowledge and skills needed to evaluate projects and investments and to execute decisions based on their valuations. Students are invited to meet with the Chair of the Department of Economics and Finance to discuss course selections.

Concentration Courses: Select three:

Any three finance electives above FIN 607.

Information Systems (IS)

The Information Systems concentration provides students with a moderately technical yet comprehensive and professional understanding of the modern systems approach to business information systems. The concentration prepares the student as an administrator who will be knowledgeable in the latest applications of Information Technology so that he or she may assume a prominent role in directing and improving the management process. The curriculum emphasis is placed on learning the wide spectrum of emerging technologies, and its role as catalyst to achieve strategic and competitive advantage in the global market.

Concentration Courses: Select three:

Required

IS 645	Database Management
IS 647	Business Data Communication and Networks for Business

Elective: Select one:

IS 601	Advanced Computer Applications for Business
IS 605	Applied Computer Languages
IS 644	Systems Analysis and Design
IS 646	Computer Simulation Methods
IS 650	Seminar in BUA/IS
IS 699	CIS Internship
BUA 635	Big Data and Data Mining

International Business

This International Business concentration is for students interested in a general approach to international business education. Students wishing to supplement their education with an international dimension or seeking to add business education to a background in language, liberal arts, government and politics, law or international studies may benefit from this degree. Students whose career goals include working abroad or with a global firm may choose this learning experience.

Concentration Courses: Select three:

ACC 654	International Financial Reporting I
ACC 655	International Financial Reporting II

ACC 656	Analysis of Foreign Financial Statements
ECO 605	International Trade and Investment
FIN 635	Capital and Money Markets
FIN 636	Financial Economics
FIN 643	International Corporate Finance
FIN 651	Bank Financial Management
FIN 700	Seminar in Finance
LAW 652	International Business Law and Negotiation
MGT 600	Contemporary Issues in Management
MGT 652	Seminar in International Management
MGT 654	Global Information Systems
MGT 659	International Business Policy
MGT 662	International Human Resource Management
MKT 624	Global Brand Marketing
MKT 626	Global Marketing Management Seminar
MKT 628	Comparative Marketing Systems and Research
MKT 633	Marketing in East Asia
MKT 635	Strategic Internet Marketing
MKT 701	Seminar in Current International Marketing Topics
MKT 702	International Marketing Seminar Abroad
TAX 651	International Taxation I

For a complete listing of approved courses, please contact the Advisement office.

Investment Analysis

The Investment Analysis concentration caters to students who want to deepen their knowledge of investment management, as well as, for professionals outside the investment management industry who want to gain the knowledge, skills, and competencies for tackling investment problems. Students are invited to meet with the Chair of the Department of Economics and Finance to discuss course selections.

Concentration Courses: Select three:

FIN 634	Investment Analysis
FIN 635	Capital and Money Markets
FIN 638	Fixed Income Analytics
FIN 642	Real Estate Finance and Investments
FIN 651	Bank Financial Management
FIN 664	Advanced Investment Analysis
FIN 668	Financial Derivatives
FIN 674	Investment Banking and Brokerage
FIN 684	Asset Management (SMIF)
FIN 900	Thesis

Marketing Management

The Marketing Management concentration develops professional marketing executives by equipping current and prospective practitioners with a broad, integrated understanding of the role of marketing within

a business firm, the economy, society and the world. Emphasis is placed on creating sensitivity to the rapidly changing demands of a marketing manager's environment. The role of marketing in the strategic interpretation and management of demand has become more crucial to the profitable operation and growth of business firms.

Concentration Courses: Select three:

Required

MKT 601 Marketing Research Seminar

Elective: Select two:

MKT 603 Dynamics of Consumer Motivation and Behaviors
 MKT 623 Contemporary Marketing Strategies
 MKT 624 Global Brand Marketing
 MKT 626 Global Marketing Management Seminar
 MKT 630 Marketing of Services
 MKT 699 Marketing Internship
 MKT 700 Marketing Seminar on Special Interest Topics
 MGT 645 Management of Creativity and Innovation

Real Estate

The Real Estate concentration is designed to deliver the knowledge, skills, and technical competencies specific to the real estate industry, and to provide our graduates with a comprehensive foundation in the financial, management and operational aspects of a career in the real estate industry. This concentration develops the critical real estate skills to enable our graduates to gain a unique understanding of the commercial real estate market. Along with small, engaging classes led by top-tier faculty, the program incorporates experiential learning and a multitude of opportunities for students to interact with industry leaders. The real estate faculty incorporate industry insights and expertise into their courses through industry applications and best practices.

Our graduates pursue such careers as:

real estate developer, corporate real estate manager, real estate commercial lender, investment fund manager, construction project manager, real estate entrepreneur, and community developer. If you are already a real estate professional, the MBA with a concentration in Real Estate is a perfect way for you to grow in your career while working around your pre-existing work schedule.

Concentration Courses: Select three:

ACC 673 Real Estate Accounting and Taxation
 LAW 655 Real Estate Law
 ECO 670 Urban Economics
 FIN 671 Real Estate Finance
 FIN 672 Real Estate Valuation and Feasibility

FIN 673 Real Estate Investments & Capital Markets
 FIN 674 Real Estate Development
 MGT 610 Construction Project Management
 MGT 611 Real Estate Management

Real Estate Finance

The Real Estate Finance concentration provides tomorrow's real estate investment and finance analysts with strong technical and quantitative skills and is designed for individuals who want to learn about real estate finance and investment, financial analysis, and strategic development. The Real Estate Finance concentration uses best practice tools and technology to enable students to acquire valuable skills in finance, economics, and decision-making, thus, giving them a unique, competitive edge in today's real estate and debt/equity markets. The Real Estate Finance concentration prepares our graduates to begin or continue their careers in mortgage lending, development, equity investment, brokerage and sales, and real estate valuation. Our graduates gain an understanding of the fluctuating real estate markets and differentiate themselves from their peers in this competitive industry. Along with small, engaging classes led by top-tier faculty, the MBA with a Real Estate Finance concentration incorporates experiential learning and a multitude of opportunities for students to interact with industry leaders. The real estate faculty will incorporate their unique insights and professional expertise into course offerings rooted in industry applications and best practices.

Concentration Courses: Select three:

FIN 671 Real Estate Finance
 FIN 672 Real Estate Valuation and Feasibility
 FIN 673 Real Estate Investments & Capital Markets
 FIN 674 Real Estate Development

Risk & Financial Advisory

The Risk & Financial Advisory concentration supplements the M.B.A. with a level of technical competence that will enable our graduates to enter such assurance services as: internal audit, information technology audit, fraud examination, and compliance audit.

Concentration Courses: Select three:

AIS 623 Auditing Problems
 AIS 624 Information Technology Auditing
 AIS 625 Accounting Ethics and Professionalism
 ACC 626 Forensic Accounting Principles
 ACC 627 Business Valuations
 AIS 628 Internal Auditing
 AIS 629 International Auditing
 AIS 660 Fraud Examination I

AIS 661 Fraud Examination II
 AIS 662 Accounting Information: Governance, Risk Management, and Audit
 AIS 663 Accounting Information: Systems Development and Operations
 AIS 664 Accounting Information: Cyber Security
 AIS 665 Accounting Information: Protection of Assets
 AIS 667 Accounting Information: Enterprise Resource Planning

Risk Management and Insurance

The Risk Management and Insurance concentration enables students to gain a thorough understanding of the theory and practice of risk management and insurance. Students are exposed to the actuarial, financial, legal and economic principles underlying corporate risk management. Available courses explore in depth the functional areas of financial service company management (such as investments, pricing, and underwriting).

Concentration Courses: Select three:

RMI 601 Risk Management
 RMI 602 Risk Research Methods
 RMI 604 Risk Pricing Simulation
 RMI 605 Finance Policy for Insurers
 RMI 607 Insurance Operations
 RMI 608 Micro insurance
 RMI 609 Property and Liability Re) Insurance
 RMI 610 Life-Health Insurance and Employee Benefits
 RMI 611 Cases in Insurance
 RMI 613 Graduate Risk Seminar
 RMI 614 Risk Funding Tools for Insurers
 RMI 621 Risk Project
 RMI 660 Finance for Actuarial Science
 RMI 699 Internship
 RMI 900 Thesis

Strategic Management

The Strategic Management concentration takes an integrated approach to business management and is aimed at those students interested in the general management of the enterprise. The program is designed to provide students with the flexibility to meet their individual needs. Specifically, by choosing an appropriate course from the list of courses listed below, students can acquire expertise in such specialized areas as:

- E-Business Management
- Entrepreneurship
- Human Resource Management
- International Management
- Management Information Systems
- Operations/Supply Management

Students can choose a general approach to strategic management. The Strategic Management concentration is designed

to expand the learning experience of our students beyond traditional problem-solving and decision-making methods, to include the examination of the impact of the global business environment, information technology and the social system on the operations of the business firm.

Concentration Courses: Select three:

- MGT 600 Contemporary Issues in Management
- MGT 621 Decision Support Systems
- MGT 622 Theory and Applications of Management Information Systems
- MGT 623 Management of Human Resources
- MGT 628 Operations Management and Management Systems
- MGT 631 Leading Modern Organizations
- MGT 632 Organizational Theory
- MGT 640 Seminar in Entrepreneurship
- MGT 645 Management of Creativity and Innovation
- MGT 650 Managing a Web-based Entrepreneurial Business
- MGT 651 Creating an E-Commerce Business
- MGT 652 Seminar in International Management
- MGT 653 Managing for Sustainability
- MGT 654 Global Information Systems
- MGT 659 International Business Policy
- MGT 661 Compensation, Training and Development and Labor Relations
- MGT 662 International Human Resource Management
- MGT 663 Strategic and Risk Human Resource Management
- MGT 680 Organizational Development: Managing Change
- MGT 685 Managing and Staffing Virtual Organizations
- MGT 690 E-commerce Impacts on Organizations
- MGT 699 Management Internship.

Taxation

The Taxation concentration provides the knowledge and skills to become a tax specialist. Students become familiar with the Internal Revenue Code, tax regulations, judicial decisions and Treasury rulings and apply that knowledge to tax problems. Our graduates enter and advance their careers in the profession of public accounting or in corporate management in the tax area.

Taxation Curriculum: Select three:

- TAX 600 Tax Research and Writing
- TAX 603 Corporate Taxation
- TAX 605 Internship in Taxation
- TAX 610 Individual Tax Planning
- TAX 611 Tax Planning for High Net-Worth Individuals
- TAX 612 Partnerships and Partners

- TAX 621 Estates and Gifts
- TAX 622 Income Taxation of Trusts and Estates
- TAX 631 Corporate Distributions, Liquidations and Reorganizations
- TAX 632 Consolidated Federal Income Tax Returns
- TAX 641 Interstate Commerce
- TAX 642 Sales, Use and Property Taxation
- TAX 643 State and Local Income Taxation
- TAX 651 International Taxation I
- TAX 653 Global Taxation Systems
- TAX 654 Transfer Pricing
- TAX 661 Compensations, Benefits and Retirement Plans
- TAX 662 Real Estate
- TAX 663 Financial Products
- TAX 664 Intellectual Property
- TAX 671 Taxation-Related Issues for Tax-Exempt Institutions
- TAX 672 Specialized Industries
- TAX 674 Depository and Lending Institutions I
- TAX 675 Depository and Lending Institutions II
- TAX 676 Insurance Companies I
- TAX 677 Insurance Companies II
- TAX 681 Tax Accounting
- TAX 682 Special Topics in Taxation
- TAX 683 Practice and Procedure
- TAX 691 Tax Research Project

Interdisciplinary Business

The MBA degree program allows students to select Interdisciplinary Business if they wish to pursue advanced courses in more than one discipline to achieve a breath of competencies.

Advanced Certificate in Business Administration

The Tobin College offers an 18-credit Advanced Certificate in Business Administration program designed for those seeking to strengthen their business acumen. This innovative program combines classroom and experiential learning to develop the knowledge, skills, and competencies that the market demands. The program is flexible and can be tailored to allow you to stay on your career track while earning the advanced certificate. All courses are offered during evenings and weekends. Students can complete the certificate program within two years and seamlessly continue to pursue their master's degrees in three years. All certificate program courses count toward the M.B.A. degree requirements.

Curriculum for the Advanced Certificate in Business Administration Program

Required Courses: 9 credits

- MGT 601 Managing for Global Success
- ACC 602 Global Financial and Managerial Reporting
- FIN 607 Financial Management

Concentration Courses: 9 credits

Three courses from your area of concentration.

Master of Science Programs of Study

The Tobin College offers several Master of Science (M.S.) programs that range from 30 to 33-credits. The Tobin M.S. programs use experiential and innovative techniques, as well as, discussions, applications, case studies, and real-world projects to transcend the normal classroom experience, while giving students a global perspective and connecting them with alumni and corporate executives. Students may select their M.S. program in the following areas.

Accounting

This 33-credit program fulfills all of the accounting education requirements to sit for the uniform CPA examination and fulfills the education requirements to be licensed as a certified public accountant (CPA) in the State of New York. Students are expected to have an undergraduate or graduate degree in business or a related field and thus they have already completed 36 credits of business courses. The curriculum is designed to help professionals understand the function of accounting within their organizations and in the global marketplace and to relate sophisticated theoretical concepts to practical applications.

Graduates advance their careers in the accounting profession or in managerial positions in industry, government and not-for-profit organizations. If a student intends to sit for the Certified Public Accountancy examination and become licensed in the State of New York in public accountancy, he or she is required to satisfy additional examination and experience requirements.

Accounting Curriculum:

- ACC 615** Financial Reporting: Concepts and Applications*
- ACC 630** Financial Reporting: Specialized Topics*
- ACC 638** Business Entities and Combinations
- ACC 639** Government and Not-for-Profit
- ACC 620** Global Managerial Accounting I
- ACC 622** Global Managerial Accounting II
- AIS 623** Auditing Problems

AIS 624	Information Technology Auditing
AIS 625	Accounting Ethics and Professionalism
TAX 635	Business Tax Planning
TAX 610**	Individual Tax Planning

* Requires a one-hour workshop

** If a student successfully completed undergraduate coursework that is substantially equivalent to TAX 610, ACC 620, ACC 622, AIS 623, ACC 615, ACC 630, ACC 638, or ACC 639, or has completed the uniform CPA examination, then that student must select an alternative concentration or coursework from the Department's list of elective courses. Available accounting concentrations include: Data Analytics, Enterprise Risk Management, Financial Services Reporting, Forensics, Information Systems Audit and Control, Internal Audit, International Financial Reporting, International Taxation, or Taxation.

Additional Concentration for M.S. in Accounting

The Tobin College allows students to select a second three-course (nine credits) concentration in the M.S. in accounting program. The additional concentration allows a student enrolled in the M.S. in accounting program to specialize in:

Data Analytics – Select Three from:

AIS 664	Accounting Information: Systems and Processes
AIS 667	Accounting Information: Enterprise Resource Planning (ERP)
AIS 668	Accounting Information: Analytics and Forensics
AIS 669	Accounting Information: Risk Assessment and Controls

Enterprise Risk Management – Select Three from:

ERM 601	Foundations in Enterprise Risk Management
ERM 602	Operational Risk Management
ERM 603	Culture, Leadership, and Governance Risk

Financial Services Reporting – Select Three from:

ACC 636	Accounting for Financial Institutions
ACC 635	Accounting for Derivatives and Other Financial Instruments
ACC 640	SEC Accounting Practice

Forensics – Select Three from:

AIS 660	Fraud Examination I
AIS 661	Fraud Examination II
ACC 626	Forensic Accounting
ACC 627	Business Valuations

Information Systems Audit and Control – Select Three from:

AIS 662	Accounting Information: Governance and Audit
AIS 663	Accounting Information: Systems Development and Operations
AIS 665	Accounting Information: Protection of Assets

Internal Audit – Select Three from:

AIS 628	Internal Auditing
AIS 685	Advanced Internal Auditing
AIS 686	Developing and Managing an Internal Audit Function

International Financial Reporting – Select Three from:

ACC 654	International Financial Reporting I
ACC 655	International Financial Reporting II
ACC 656	Analysis of Foreign Financial Statements

International Taxation – Select Three from:

Must complete the following or an equivalent course

TAX 654	Transfer Pricing
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Must complete two additional international taxation courses

Taxation – Select Three from:

Must complete three taxation courses

Actuarial Science

This 30-credit program provides career preparation to students seeking to become actuaries. Actuaries are professionals who use their strong quantitative skills to evaluate the likelihood of future events, design creative ways to reduce the chance of undesirable events and decrease the impact of undesirable events that do occur. Actuaries use their quantitative skills to place a price on risk. Pricing risk allows insurance companies to provide coverage against loss events, and allows governments to successfully provide social welfare programs and protection against catastrophic risks. The curriculum is designed to enhance critical and analytical thinking, as well as pass professional examinations.

Actuarial Science Curriculum:

Prerequisite courses (if required)

College calculus (six credit hours) and probability (3 credit hours)

Required

ACT 600	Actuarial Economics
ACT 601	Financial Mathematics I
ACT 602	Financial Mathematics II
ACT 603	Actuarial Modeling I

ACT 604	Actuarial Modeling II
ACT 605	Life Contingency Mathematics I
ACT 606	Life Contingency Mathematics II
RMI 602	Risk Research Methods
RMI 660	Finance for Actuarial Science
RMI 621	Risk Project

Enterprise Risk Management

This 30-credit program recognizes the interdisciplinary nature of business activity and adopts an enterprise-wide approach to managing the myriad of risks an organization faces. The curriculum reinforces the need for risk to be managed at the strategic, financial, reputational and operational levels of the organization, with well-prepared managers who can guide and build an enterprise risk management process. ERM has become the new global standard for how to run a business and to develop critical holistic thinking about business problems. Risk intelligence is the goal of many organizations. Rating agencies, regulators, and investors all are pushing for better enterprise risk management by organizations and their boards of directors. This program provides an opportunity to study one of the most important business topics in today's business world, in New York City, with several of the world's most renowned risk scholars. While the curriculum is intended to provide rigorous academic and applied content, students may also find the material helpful in preparation for the Financial Risk Management (FRM), Certification in Risk Management Assurance (CRMA) and the Associate in Risk Management - ERM (ARM-E) exams.

Enterprise Risk Management Curriculum:

Required

ERM 601	Foundations of Enterprise Risk Management
ERM 603	Culture, Leadership, and Governance Risk
ERM 705	Strategic Risk Analysis and Tools
FIN 607	Financial Management
FIN 628	Market Risk Management
RMI 601	Risk Management
RMI 602	Risk Analysis Methods

Elective (9 credits)

Select three Tobin 600 level graduate courses

Finance

This 30-credit program provides students with the expertise to make educated financial decisions. Our graduates learn the knowledge and skills needed to evaluate projects and investments and to execute decisions based on their valuations. The program caters to students who want to deepen their knowledge of investment

management, as well as, for professionals outside the investment management industry who want to gain the knowledge, skills, and competencies for tackling investment problems. The curriculum is designed to cover the body of knowledge to become Chartered Financial Analysts (CFAs), and is a CFA affiliated program.

Finance Curriculum:

ACC 600	Financial Statement Analysis I
ACC 601	Financial Statement Analysis II
ECO 604	Economics Foundation
FIN 607	Financial Management
FIN 625	Ethics and Professionalism for Finance
FIN 634	Investment Analysis
FIN 638	Fixed-Income Analytics
FIN 664	Advanced Investment Analysis
FIN 665	Portfolio Management
FIN 668	Financial Derivatives

Risk & Financial Advisory

This 30-credit program prepares students who have career interests in internal audit, information systems' audit and control, forensic accounting and fraud examination, compliance audit, litigation support, risk assessment and control, enterprise risk management, controllership, and mergers, acquisitions, and reorganizations. Graduates are prepared to address events that disrupt operations, hinder an organization from reaching its strategic objectives, and determine financial value. While the curriculum is intended to provide rigorous academic and applied content, students will find the competencies helpful in the preparation for the following professional examinations: Certified Fraud Examiner (CFE), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), and many more.

Concentrations and Endorsements

The program and concentrations have been endorsed by such professional organizations as the Institute of Internal Auditors (IIA) through its Internal Audit Educational Partnership (IAEP), the Association of Certified Fraud Examiners (ACFE); the Institute of Management Accountants (IMA); and the Association of Certified Chartered Accountants (ACCA). The Information Systems Audit and Control Association (ISACA) recognized the program as aligned to its model curriculum.

Risk & Financial Advisory Curriculum:

Required (12 credits)

AIS 628	Internal Auditing
AIS 624	Information Technology Auditing
AIS 660	Fraud Examination I

AIS 625 Accounting Ethics and Professionalism (capstone)

Electives (18 credits)

ACC 626	Forensic Accounting Principles
AIS 661	Fraud Examination II
AIS 662	Accounting Information: Governance and Audit
AIS 663	Accounting Information: Systems Development and Operations
AIS 664	Accounting Information: Cyber-Security
AIS 665	Accounting Information: Protection of Assets
AIS 667	Accounting Information: Enterprise Resource Planning
AIS 668	Accounting Information: Analytics and Forensics
AIS 669	Accounting Information: IT Risks and Controls
AIS 685	Advanced Internal Auditing
AIS 686	Developing and Managing the Internal Audit Function
ERM 601	Foundations of Enterprise Risk Management
ERM 602	Operational Risk Management
ERM 603	Culture, Leadership, and Governance Risk

Risk Management and Risk Analytics

This 30-credit program focuses on insurance as a tool of risk management. The curriculum is designed to enable graduates to finance corporate risk, within the realities of the firm's environment, in a way that preserves/enhances firm value. Graduates develop the ability to solve challenges and resolve dilemmas faced by the risk and insurance industry and effectively communicate recommendations and develop and integrate knowledge and skills through a variety of learning tools. Our graduates are able to work effectively as financial economists in the risk and insurance industry.

Risk Management and Risk Analytics Curriculum:

Required (18 credits)

RMI 601	Risk Management
ERM 601	Foundations of Enterprise Risk Management
RMI 602	Risk Analysis Methods
RMI 609	Property and Liability (RE) Insurance
RMI 610	Life-Health Insurance and Employee Benefits
RMI 688	Applications of Analytics and Technology to Insurance

Electives (12 credits)

Students must take four elective courses offered by the Tobin College at the 600 level or higher. At least two of the four electives must be ACT, ERM or RMI courses or from

the following business analytics courses: BUA 632: Bayesian Statistics for Business Decision Making; BUA 633: Predictive Analytics and Business Forecasting; or BUA 635: Big Data and Data Mining. All four electives may be ACT, ERM or RMI courses

Taxation

This 31-credit program provides a comprehensive and in-depth knowledge of the Internal Revenue Code, tax regulations, judicial decisions and Treasury rulings. The tax curriculum focuses on the technical area of taxation so that graduates are able to enter and advance their careers as tax specialists in the profession of public accounting or to enter corporate management in the tax area. This program equips our graduates to conduct tax research, facilitate tax compliance and develop tax-planning strategies.

Taxation Curriculum:

Required (10 credits)

TAX 600	Tax Research and Writing
TAX 603	Corporate Taxation
TAX 612	Partnerships and Partners
TAX 683	Practice and Procedure
TAX 691	Tax Research Project

Professional Electives (12 credits)

TAX 605	Internship in Taxation
TAX 610	Individual Tax Planning
TAX 611	Tax Planning for High Net-Worth Individuals
TAX 621	Estates and Gifts
TAX 622	Income Taxation of Trusts and Estates
TAX 631	Corporate Distributions, Liquidations and Reorganizations
TAX 632	Consolidated Federal Income Tax Returns
TAX 641	Interstate Commerce
TAX 642	Sales, Use and Property Taxation
TAX 643	State and Local Income Taxation
TAX 651	International Taxation I
TAX 653	Global Taxation Systems
TAX 654	Transfer Pricing
TAX 661	Compensations, Benefits and Retirement Plans
TAX 662	Real Estate
TAX 663	Financial Products
TAX 664	Intellectual Property
TAX 671	Taxation-Related Issues for Tax-Exempt Institutions
TAX 672	Specialized Industries
TAX 674	Depository and Lending Institutions I
TAX 675	Depository and Lending Institutions II
TAX 676	Insurance Companies I
TAX 677	Insurance Companies II
TAX 681	Tax Accounting
TAX 682	Special Topics in Taxation

General Electives (9 credits)

The student may be able to select three 600 level graduate courses. The three graduate electives could be used to meet core requirements or to advance their studies and explore specialized tax area(s) or to diversify their knowledge into accounting, enterprise risk management, or another business-related field(s).

Graduate Dual Degree Programs of Study

J.D. / M.B.A. Programs

The combined J.D./ M.B.A. is a dual degree program that allows a student to complete nine credit hours of business courses and include them as law school electives. Likewise, the student can use their business-related law school coursework to meet a required course in business law and two business concentration courses for the interdisciplinary M.B.A. For further information on this program, an appointment should be made to meet with an academic advisor.

J.D. / M.S. Accounting Program

The J.D. / M.S. program is a dual degree program for exceptional students in law and accounting leading to the Juris Doctor (J.D.) and the Master of Science (M.S.) in Accounting offered by the School of Law and the Tobin College, respectively. Its purpose is to prepare students for careers in the areas of law and accounting, which require both legal expertise and an in-depth knowledge of the theory and practice of accounting. Applicants for admission to this joint degree program must meet criteria for admission to the School of Law and the Graduate Division of the Tobin College. For further information on this program, an appointment should be made to meet with an academic advisor.

M.B.A. Accounting/ M.S. Taxation

The Department on Accountancy offers a dual degree program leading to an M.B.A. in Accounting and a Master of Science in Taxation. The combination allows the student to complete both programs with a time and cost savings. Please contact the Department Chair or designee for further details.

Department of Accountancy (ACC, ERM, TAX)

ACC 600 Financial Statement Analysis I

Perequisite: None. This course examines the basic techniques applied in the analysis of financial statements to evaluate the quality of accounting information. The course considers the appropriateness of accounting policies and estimates and, discusses possible techniques to undo distortions. Because financial statement analysis is essentially a forward-looking process it is important to consider issues involved in forecasting future accounting numbers. *Credit: 3 semester hours.*

ACC 601 Financial Statement Analysis II

Prerequisites: ACC 600/equivalent. The course examines contemporary tools and techniques available for analyzing the financial statements and other data to derive measurements and relationships that are useful in decision-making. Financial analysis is discussed in detail as a screening tool in the selection of investments or merger candidates, a method of forecasting future financial and operating results, and as a means of diagnosing managerial, operating, or other problem areas. *Credit: 3 semester hours.*

ACC 602 Global Financial and Managerial Reporting

Perequisite: None. This course covers financial and managerial accounting principles and concepts that form the basis of the external and internal reporting by business entities. The course employs a case study approach to consider the use of generally accepted accounting principles (GAAP) and Security and Exchange Commission (SEC) reporting and disclosure requirements. The course also explains how financial information is communicated to management, stockholders, creditors and others interested in the status of the business enterprise. *Credit: 3 semester hours.*

ACC 603 Financial Reporting

Perequisite: None. This course explains and interprets the form and content of financial reports issued by business entities in order to provide investors, creditors, and others with the information necessary to understand the entities' financial positions, profitability and future cash flows, all which determine market values. Topics include working capital, operating assets, long-term financing instruments, pensions, share-based payments, stockholders' equity, and comprehensive income. *Credit: 3 semester hours.*

ACC 605 Internships in Accounting, Assurance, and Advisory Services

Prerequisite: ACC 630/ACC 623/ACC 628/equivalent. This course provides students with the opportunity to develop accounting, assurance and, advisory services skills in an actual work setting outside the classroom. A research paper, a journal of accomplishments,

and employer evaluations are required. *Credit: 3 semester hours.*

ACC 606 Internships in Accounting, Assurance, and Advisory Services I

Prerequisite: ACC 630/ACC 623/ACC 628/equivalent. This course provides students with the opportunity to develop accounting, assurance and, advisory services skills in an actual work setting outside the classroom. A journal of accomplishments, and employer evaluations are required. *Credit: 1 semester hour.*

ACC 607 Internships in Accounting, Assurance, and Advisory Services II

Prerequisite: ACC 630/ACC 623/ACC 628/equivalent. This course provides students with the opportunity to develop accounting, assurance and, advisory services skills in an actual work setting outside the classroom. A journal of accomplishments, and employer evaluations are required. *Credit: 1 semester hour.*

ACC 608 Internships in Accounting, Assurance, and Advisory Services III

Prerequisite: ACC 630/ACC 623/ACC 628/equivalent. This course provides students with the opportunity to develop accounting, assurance and, advisory services skills in an actual work setting outside the classroom. A journal of accomplishments, and employer evaluations are required. *Credit: 1 semester hour.*

ACC 615 Financial Reporting: Concepts and Applications

Perequisite: None. This course examines generally accepted accounting principles underlying the preparation of financial statements in the United States. Topics include the theory upon which financial statements are prepared, as well as its application to valuation, classification, and disclosure of various assets. A comprehensive financial accounting practice set is assigned. The course requires a one-hour non-credit workshop. *Credit: 3 semester hours.*

ACC 620 Global Managerial Accounting I

Perequisite: None. This managerial accounting course provides students with an opportunity to discuss and understand planning and control, pricing decisions and cost management. Emphasis is placed on cost behavior, cost-volume analysis, absorption, variable, process and job order costing applications, Master budget and responsibility accounting; flexible budgets, direct-cost and overhead variances, decision making and relevant information capital budgeting and cost analysis; Transfer Pricing and Multinational Considerations. *Credit: 3 semester hours.*

ACC 621 Controllership

Perequisite: ACC 602/ACC 620/equivalent. This course examines the interrelationships of the sub-disciplines of accounting – financial, managerial, systems, and taxation – through the analysis of management decision problems

in a variety of organizational contexts and through interaction with professionals. This course analyses major corporate decision areas such as: external financial reporting; planning, budgeting and forecasting; performance management; cost management; internal controls; financial statement analysis; corporate treasury; decision analysis; investment decisions; risk management; and professional ethics. International and U.S. case studies will be assigned to demonstrate students' global knowledge and skills. *Credit: 3 semester hours.*

AIS 622 Global Managerial Accounting II

Perequisite: ACC 620 or equivalent. This course examines pricing decisions and cost management; cost allocation, customer-profitability analysis, and sales-variance analysis; allocation of support-department costs, common costs, and revenues; cost allocation: joint products and byproducts; process costing; spoilage, rework, and scrap; balanced scorecard: quality and time; inventory management, just-in-time, and simplified costing methods; capital budgeting and cost analysis; management control systems, transfer pricing, and multinational considerations; and performance measurement. International and U.S. case studies will be assigned to demonstrate students' global knowledge and skills. *Credit: 3 semester hours.*

AIS 623 Auditing: Concepts and Applications

Perequisite or Co-requisite: ACC 615/equivalent. This course provides a study of current auditing theory and techniques, generally accepted auditing standards, the auditing standards of the PCAOB and IFAC, especially as they relate to audit objectives, pre-engagement and audit planning activities, the assessment of internal controls, the uses of sampling, the performance of procedures during the audit, and the various reports and services rendered by independent auditors. *Credit: 3 semester hours.*

AIS 624 Information Technology Auditing

Perequisite or Co-requisite: AIS 623/ACC 628/ERM 601/equivalent. The course evaluates technology controls in mitigating risks in accounting information and communication systems and considers the procedures performed by the internal and external auditors to obtain assurance regarding IT governance; systems acquisition, development, and implementation; systems operations, maintenance and support; continuity planning; and physical and data security. *Credit: 3 semester hours.*

AIS 625 Accounting Ethics and Professionalism

Perequisite: Taken in last 12 credits. This capstone course addresses ethical issues relating to professional responsibilities posed by the federal regulatory agencies (e.g. SEC, IRS, GAO, DOL, etc.), self-regulatory bodies (i.e.,

PCAOB), and professional organizations (e.g., AICPA, IIA, IMA, ISACA, etc.) as well as the code of conduct, used by different states as a basis for professional certification. *Credit: 3 semester hours.*

ACC 626 Forensic Accounting Principles

Prerequisite: ACC 623/ACC 628/ERM 601/ equivalent. This course provides the forensic techniques needed to examine fraudulent financial schemes, with emphasis on understanding the characteristics of fraud and its prevention and detection. *Credit: 3 semester hours.*

ACC 627 Business Valuations

Prerequisite: ACC 615/equivalent. This course provides study of the role of financial accounting in business valuations with an emphasis on contemporary valuation approaches and methodologies including those based on: income, discounted income; market value, merged and acquired company; capitalized excess earnings; asset-based; and asset accumulation. *Credit: 3 semester hours.*

AIS 628 Internal Auditing

Prerequisite: None. This course evaluates risk exposures relating to the organization's governance, operations and information systems, in relation to: (a) effectiveness and efficiency of operations, (b) reliability and integrity of financial and operational information, (c) safeguarding of assets, and (d) compliance with laws, regulations, and contracts. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 629 International Auditing

Prerequisite: ACC 602/ACC 615/ACC 654/ equivalent. This course examines International Standards on Auditing (ISA) issued by International Federation of Accountants (IFAC) and examines how those standards improve the uniformity of practice by professional accountants throughout the world. *Credit: 3 semester hours.*

ACC 630 Financial Reporting: Specialized Topics

Prerequisite: ACC 615/equivalent. This course examines accounting issues underlying financial reporting. Topics include accounting for: intangible assets, investments, non-current assets, current and long-term liabilities, stockholders' equity, earnings per share, cash flows, income taxes, pensions, leases, accounting changes, disclosures, and revenue recognition. The course requires a one-hour non-credit workshop. *Credit: 3 semester hours.*

ACC 632 Critique of Accounting Theory

Prerequisite: ACC 630/equivalent. Co-requisite: ACC 638/equivalent. This course addresses the difficulties of preparing precise and universally acceptable definitions of theory and principles, a review of current professional studies and selected areas of research. *Credit: 3 semester hours.*

ACC 635 Derivatives and Other Financial Instruments

Prerequisite: ACC 602/ACC 615/equivalent. This course examines the accounting, economic, regulatory, reporting, and disclosure requirements relating to derivatives and other financial instruments from both an investing and financing perspective. *Credit: 3 semester hours.*

ACC 636 Financial Institutions

Prerequisite: ACC 602/ACC 615/equivalent. This course examines significant issues relating to regulatory, accounting, financial presentation and disclosure requirements of commercial, savings and investment banks, credit unions, finance companies, and investment companies. *Credit: 3 semester hours.*

ACC 638 Business Entities and Combinations

Prerequisite: ACC 630/equivalent. This course covers accounting for mergers and acquisitions by corporations including the preparation of consolidated financial statements, accounting for foreign currency transactions and foreign subsidiaries. Extensive use of Excel required. *Credit: 3 semester hours.*

ACC 639 Government and Not-for-Profit

Prerequisite: ACC 630/equivalent. This course examines the special accounting procedures and problems with respect to governmental and not-for-profit entities and the reporting requirements promulgated by the FASAB, the GASB and other standard setting bodies. In addition, this course examines governmental auditing standards as promulgated by the Governmental Accountability Office (GAO). *Credit: 3 semester hours.*

ACC 640 SEC Accounting Practice

Prerequisite: ACC 602/ACC 615/equivalent. This course examines the registration and reporting requirements contained in various SEC rules such as Regulations S-K, S-X, S-T, and S-B along with exemptions provided under Regulations A and D. Financial Reporting Releases, Industry Guides, and Staff Accounting Bulletins are also discussed. *Credit: 3 semester hours.*

ACC 650 Global Insurance Accounting I

Prerequisite: ACC 602/ACC 615/equivalent. This course introduces students to insurance accounting, specifically that applicable to the property and liability insurance companies. Insurance accounting is based on regulatory requirements (Statutory Accounting Principles or SAP), as well as standards applicable to insurers based on the jurisdiction in which the insurer is organized. *Credit: 3 semester hours.*

ACC 651 Global Insurance Accounting II

Prerequisite: ACC 650/equivalent. This course introduces students to insurance accounting, especially that applicable to the life and health insurance entities. That accounting is based on regulatory requirements (Statutory Accounting Principles or SAP), as well as standards

applicable to insurers based on the jurisdiction in which the insurer is organized. *Credit: 3 semester hours.*

ACC 654 International Financial Reporting I

Prerequisite: ACC 602/ACC 615/equivalent. This course is designed to familiarized students with the infrastructure and institutional elements of IFRS, provide an overview of the International Accounting Standards Board (IASB) and its due process, conceptual framework underlying IFRS, and the core accounting topics on financial statement elements and presentation. Differences between IFRS and U.S. Generally Accepted Accounting Principles (U.S. GAAP) are explored. *Credit: 3 semester hours.*

ACC 655 International Financial Reporting II

Prerequisite: ACC 654/equivalent. This course is designed to familiarized students with the IFRS in the global practice through the study of advanced accounting topics on financial statement elements and presentation, first time adoption of IFRS, and IFRS for Small and Medium-Sized Entities (IFRS for SMEs). Differences between IFRS and U.S. Generally Accepted Accounting Principles (U.S. GAAP) are explored. This is the second course in a series of two graduate courses devoted to IFRS. *Credit: 3 semester hours.*

ACC 656 Analysis of Foreign Financial Statements

Prerequisite: ACC 602/ACC 615/equivalent. The course focuses on the analysis of financial statements of companies using International Financial Reporting Standards (IFRS), as promulgated or adopted by the International Accounting Standards Board (IASB). Financial statement analysis is introduced and international accounting and reporting practices underlying financial statements are analyzed. Emphasis is placed on the existing differences between U.S. GAAP and IFRS, and on the convergence process. *Credit: 3 semester hours.*

AIS 660 Fraud Examination I

Prerequisite or Co-requisite: AIS 623/ACC 628/ERM 601/equivalent. This course examines frauds that have occurred in recent years and addresses: (a) the nature of the scheme and how the fraud was perpetrated, (b) how the fraud was covered up, (c) why the auditors, the board of directors, and the regulators did not discover the fraud, (d) what should have been done by auditors, board members and regulators to prevent and detect the fraud, and what weaknesses in controls existed to allow the situation to occur. Actual examples of recent frauds will be used and discussed. *Credit: 3 semester hours.*

AIS 661 Fraud Examination II

Prerequisite: AIS 660/equivalent. This course analyzes frauds to determine the meaning or type of fraud involved (fraudulent financial statements, misappropriation of assets, or corruption), the people responsible for perpetrating the fraud and their motivation to

commit fraud, the risks of fraud by function and why management and other responsible parties fail to uncover fraud, corporate governance and its responsibility, the role of internal controls in fraud prevention, fraud detection, and fraud correction, how to conduct a fraud investigation and maintain proper evidential matter, as well as, ethical considerations. *Credit: 3 semester hours.*

AIS 662 Accounting Information: Governance and Audit

Prerequisite: ACC 623/ACC 628/ERM 601/ equivalent. This course examines audit services and enterprise IT governance to develop the knowledge necessary to provide audit services in accordance with IT audit standards and to assist the enterprise with protecting and controlling information systems. Students will be able to understand and to provide assurance that the enterprise has the structure, policies, accountability mechanisms and monitoring practices in place to achieve the requirements of corporate governance of IT. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 663 Accounting Information: Systems Development and Operations

Prerequisite: AIS 623/ACC 628/ERM 601/ equivalent. This course examines the acquisition, development, implementation, operations, maintenance and support of accounting information systems and considers appropriate audit and control procedures. Students should be able to provide assurance that the practices for the acquisition, development, testing and implementation of information systems meet the enterprise's strategies and objectives; and that the IT service management practices ensure the delivery of the level of services required to meet the enterprise's objectives. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 664 Accounting Information: Cyber Security

Prerequisite: ACC 623/ACC 628/ERM 601/equivalent. This course provides an understanding of information security fundamentals, and key system security engineering, analysis and assessment techniques, tactics and procedures that are internationally accepted information security practices. The course will also prepare students to handle security incidents more effectively leading to improved business response and reduced adverse impact. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 665 Accounting Information: Protection of Assets

Prerequisite: AIS 623/ACC 628/ERM 601/ equivalent. This course examines accounting information and communication systems' security and the protection of information assets to understand and provide assurance

that the security architecture (policies, standards, procedures, and controls) ensures the confidentiality, integrity and availability of information assets. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 667 Accounting Information: Enterprise Resource Planning

Prerequisite: AIS 623/ACC 628/ERM 601/ equivalent. This course develops the student's understanding of the market and evolution of ERP systems, ERP technology, business process reengineering, process mapping, the ERP life cycle (i.e., planning, package selection, implementation, operation, and maintenance), ERP functionality (e.g., sales, purchasing, HR, accounting, plant maintenance and warehousing), and ERP auditing/security issues. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.* Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 668 Accounting Information: Analytics and Forensics

Prerequisite: ACC 623/ACC 628/ERM 601/ equivalent. This course examines issues related to the automated monitoring of a company's financial and non-financial data to ensure its validity and integrity, and then using both simple and complex analytical tools to ensure the data is meaningful for its function or purpose and to ensure the company's internal controls are functioning properly. Various software products are used to perform such continuous monitoring. This process has come to be known as data or audit analytics. This course also examines issues related to information technology frauds and methods of fraud detection and deterrence. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

AIS 669 Accounting Information: IT Risks and Controls

Prerequisite: ACC 623/ACC 628/ERM 601/ equivalent. This course examines information technology-related business risk management and the methodology that includes risk identification, evaluation and response. The course describes the principles of information technology risk management, the responsibilities and accountability for information technology risk, how to build risk awareness, and how to communicate risk scenarios, business impact and key risk indicators. Included in the course is the opportunity to create a business-focused, process-oriented and measurement-driven risk response plan. Prior accounting knowledge is strongly recommended. *Credit: 3 semester hours.*

ACC 671, Accounting for Healthcare Entities

Prerequisite: ACC 615/602/equivalent. This course introduces the basic concepts of financial and managerial accounting with

emphasis on health care applications and explains the measurement system of business operations, business valuation, financial reporting, budgeting, cost allocation, service and product costing, and special reports for managerial use. Ethical and international issues are integrated throughout the course materials with real world applications. At the conclusion of the course, students should be able to read, understand, and analyze the annual financial reports of an organization. *Credit: 3 semester hours.*

ACC 672 Investment Company Accounting, Reporting, and Audit

Prerequisite: ACC 615/602/equivalent. This course introduces the essential techniques required to perform accounting, reporting, regulatory, and operational due diligence on investment companies and other alternative investments. Topics include an overview of Investment Company accounting and financial reports, valuation and custody assessment, asset verification techniques, common red flags, fraud case studies, and fund interview strategies. This course provide an introduction to operational risk and due diligence in an alternative investment context with a particular focus on hedge funds. *Credit: 3 semester hours.*

ACC 673 Real Estate Accounting and Taxation

Prerequisite: ACC 602, ACC 615, or ACC 2371 or an equivalent course. This course provides a basic understanding of accounting and taxation for the real estate industry. The course reviews concepts, principles, rules, regulations, and reporting requirements and the accounting procedures needed to understand financial statements related to management, operations and investments. This course covers a variety of accounting and taxation topics, including: real estate construction accounting, leases, real estate appraisal and valuation methodologies; revenue recognition procedures and financial statement analysis; budget analysis and joint venture accounting. This course also examines basic legal and tax issues and planning opportunities encountered in the acquisition, operation and disposition of real estate. *Credit: 3 semester hours.*

ACC 681 Sustainability Accounting and Reporting

Prerequisite: ACC 615/602/equivalent. This course examines business sustainability and accountability reporting and their integration into strategy, governance, risk assessment, performance management and the reporting process. It also highlights how people, business and resources collaborate in a business sustainability and accountability model by (a) looking at business sustainability and accountability reporting and assurance and their incorporation into the reporting process; (b) focusing on how the business sustainability and accountability model are impacted by the collaboration of people, business, and resources; and (c) presenting laws, rules, regulations,

standards, and best practices relevant to business sustainability performance, reporting and assurance. *Credit: 3 semester hours.*

ACC 684 Advanced Income Tax Accounting and Financial Reporting

Prerequisite: ACC 630/Equivalent. This course examines advanced financial accounting reporting and auditing of income taxes under Accounting Standards Codification 740. Topics will include the calculation of current and deferred tax provisions, an overview of book-tax differences, the calculation of interim provisions, valuation allowances, net operating losses. Topics also include related financial statement presentations and footnote disclosures of income taxes including analysis of recent Securities and Exchange Commission comment letters. Specialized topics include accounting and reporting for uncertain tax provisions, tax accounting for business combinations, tax accounting for stock compensation expense, foreign operations, naked tax credits and true-up adjustments. IFRS versus U.S. GAAP differences for income tax accounting, and recent FASB projects impact on income tax accounting. *Credit: 3 semester hours.*

AIS 685 Advanced Internal Auditing

Prerequisite: ACC 628/Equivalent. This course builds on the principles of Internal Auditing curriculum to provide students with additional introduction to topics related to the management of the Internal Audit function. Topics that are included in this course are: corporate governance, enterprise risk management, quality assurance review process, environmental and process quality audits, and value added activities. *Credit: 3 semester hours.*

AIS 686 Developing and Managing an Internal Audit Function

Prerequisite: ACC 628/Equivalent. This course provides a foundation for the establishment and management of an internal audit function and the role of the chief audit executive (CAE). Topics that included in this course are the following: review of key audit function foundations, risk based auditing, conducting effective audits, e-crime, engaging with the audit structure, audit reports – working with stakeholders, the use of technology within economic crime fighting, effective linkage of organizational systems, and engaging with external auditing. *Credit: 3 semester hours.*

AIS 687 Sustainability Information: Attestations

Prerequisite: ACC 615, AIS 623 or equivalent. This course, provides background on the subject matter of sustainability information, defines the objectives of an examination or review of sustainability information under AICPA attestation standards, and provides guidance on applying the engagement preconditions of AICPA attestation standards to a potential attestation engagement on sustainability information. In addition, this

course provides guidance on agreeing to the terms of an attest engagement and requesting a written assertion with respect to sustainability information. This course explains current guidance on: planning the attestation engagement on sustainability information, performing the engagement, forming an opinion or conclusion and reporting on an attestation engagement on sustainability information, and specifically how to perform an engagement when the sustainability information is Greenhouse gas (GHG) emissions information. *Credit: 3 semester hours.*

ACC 690 Seminar in Financial Accounting Research

Prerequisite: ACC 630/DS 609/Equivalent. The course prepares students for empirical research in the financial accounting area. Due to the large volume of literature in the area, students will have two reading lists. First, students will focus on a small number of articles (1-2 articles) in each week followed by a more extensive list of papers that are useful in developing research ideas. These papers are marked with a "*" in front of author names. Students will read all assigned papers thoroughly before class, and discuss the papers and exchange ideas during the class. Students will be introduced to quantitative methodologies needed for empirical accounting research. These methodologies will enable students to derive mathematical equation and formulae in homework. At the end of the semester, students will learn SAS programming to prepare them for empirical data analysis. *Credit: 3 semester hours.*

ERM 601 Foundations of Enterprise Risk Management

Prerequisite: None. This course covers the fundamentals of enterprise risk management (ERM). Specific topics include building critical thinking about risk dimensions (risk acumen), understanding the principles of managing an enterprise-wide set of risks, building the value proposition for how enterprise risk management creates value, knowing the keys to building an ERM framework and process, learning how ERM has become a globally accepted and practiced way of running an organization, and gaining an understanding of how companies identify risk, assess risk and try to manage it. This class usually includes a case that covers preparing an ERM consulting proposal to gain experience with risk consulting opportunities and the related thought process. *Credit: 3 semester hours.*

ERM 602 Operational Risk Management

Prerequisite: None. This course evaluates operational risk exposures relating to the organization's governance, management, operations, and information systems, in relation to: (a) operational risk governance (b) risk and control assessment (c) events and losses (d) key risk indicators and key control indicators (e) capital modeling. Based on the results of the

risk assessment, the student will evaluate the adequacy and effectiveness of how risks are identified and managed and assess reporting, risk modeling, stress test, scenarios, business continuity, disaster recovery, insurance, internal audit, outsourcing risk, people risk, reputational risk, vendor risk, strategic risk, and communication of risk and control information within the organization to facilitate a good governance process.

ERM 603 Culture, Leadership, and Governance Risk

Prerequisite: ERM 601 or equivalent. This course covers how organizations know if enterprise risk management is working, how to understand macroeconomic risks and their impact on business models, the role of corporate governance and why boards are under pressure to improve ERM, the link between culture, value, and ERM, how companies assess risks using a variety of tools, how companies do a deep dive on major risks (including risk calculators, strategic bow-tie analysis, opportunity charts, strategic risk shock simulators), the importance of leadership and ethics in risky behavior, and the importance of managing risk caused by disruption as well as identifying and managing the risk in innovation. Potential additional topics (as time allows) include reputation risk, merger and acquisition risk, and social media risks. *Credit: 3 semester hours.*

ERM 606 Internships in Enterprise Risk Management I

Prerequisite: ERM 601/Equivalent. This course provides students with the opportunity to develop enterprise risk management skills in an actual work setting outside the classroom. A journal of accomplishments, and employer evaluations are required. *Credit: 1 semester hour.*

ERM 607 Internships in Enterprise Risk Management II

Prerequisite: ERM 601/Equivalent. This course provides students with the opportunity to develop enterprise risk management skills in an actual work setting outside the classroom. A journal of accomplishments, and employer evaluations are required. *Credit: 1 semester hour.*

ERM 608 Internships in Enterprise Risk Management III

Prerequisite: ERM 601/Equivalent. This course provides students with the opportunity to develop enterprise risk management skills in an actual work setting outside the classroom. A journal of accomplishments, and employer evaluations are required. *Credit: 1 semester hour.*

ERM 705 Strategic Risk Analysis and Tools

Prerequisite: ERM 601. This course is the capstone course in the M.S. in Enterprise Risk Management or the final ERM course for the MBA ERM option. Course topics include understanding the waves of disruption and risks that are impacting an organization, filtering those risks into their impact on the business

model, knowledge of tools to understand and interpret strategic risk (black swan workshops, scenario analysis, and other tools), a review of strategy models, strategic tools, and value propositions, and a strategic risk analysis of a major organization. *Credit: 3 semester hours.*

TAX 600 Tax Research and Writing

Prerequisite: None. This course concentrates on the skills needed to research tax questions and considers the sources of the federal tax law including legislative, administrative and judicial explanations and interpretations. *Credit: 1 semester hour.*

TAX 601 Tax Concepts and Strategies

Prerequisite: None. This course provides a broad knowledge of the federal income tax system and the legislative and administrative procedures which create and interpret the Internal Revenue Code. *Credit: 3 semester hours.*

TAX 603 Corporate Taxation

Prerequisite: None. This course provides an intensive study of the choice of business organizations; corporate stockholder transactions; tax accounting; and special types of corporations. *Credit: 3 semester hours.*

TAX 605 Internship in Taxation

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course provides students with the opportunity to develop tax skills in an actual work setting outside the classroom. A research paper, a journal of accomplishments, and employer evaluations are required. *Credit: 3 semester hours.*

TAX 606 Internship in Taxation I

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course provides students with the opportunity to develop tax skills in an actual work setting outside the classroom. A journal of accomplishments and employer evaluations are required. *Credit: 3 semester hours.*

TAX 607 Internship in Taxation II

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course provides students with the opportunity to develop tax skills in an actual work setting outside the classroom. A journal of accomplishments and employer evaluations are required. *Credit: 3 semester hours.*

TAX 608 Internship in Taxation III

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course provides students with the opportunity to develop tax skills in an actual work setting outside the classroom. A journal of accomplishments and employer evaluations are required. *Credit: 3 semester hours.*

TAX 610 Individual Tax Planning

Prerequisite: None. This course examines how to determine taxable income, including coverage of income, exclusions, deductions, and credits. *Credit: 3 semester hours.*

TAX 611 Tax Planning for High Net-Worth Individuals

Prerequisites: TAX 610/equivalent. This course examines income and estate tax planning for wealthy individuals, dealing with passive activities (tax shelters), the use and limitations of qualified plans, investment planning (asset allocation) life, disability and liability insurance exposures and retirement and estate planning. *Credit: 3 semester hours.*

TAX 612 Partnerships and Partners

Prerequisites: TAX 610/equivalent. This course provides a study of the uses, formation, operation and termination of partnerships, including family partnerships. *Credit: 3 semester hours.*

TAX 621 Estates and Gifts

Prerequisites: None. This course examines the rules and interrelationship between the estate tax and gift tax, and introduces basic elements of estate planning. *Credit: 3 semester hours.*

TAX 622 Income Taxation of Trusts and Estates

Prerequisites: TAX 621/equivalent. This course provides a study of the planning and a preparation of trust and estate income tax returns; computation of taxable net income and distributable net income; operation of the "throwback" rule. *Credit: 3 semester hours.*

TAX 631 Corporate Distributions, Liquidations and Reorganizations

Prerequisites: TAX 603/TAX 635/equivalent. This course provides a study of the tax aspects of corporate-stockholder relationships; tax-free re-organizations, liquidations, parent-subsidiary transactions and corporate distributions. *Credit: 3 semester hours.*

TAX 632 Consolidated Federal Income Tax Returns

Prerequisite: TAX 603/TAX 635/equivalent. This course examines corporations with subsidiaries that elect to file consolidated tax returns and the regulations concerning such returns (emphasizing the concepts, rules and methods for computing consolidated taxable income). *Credit: 3 semester hours.*

TAX 635 Business Tax Planning

Prerequisite: None. This course provides a study of tax issues pertaining to corporations, partnerships, and special entities. *Credit: 3 semester hours.*

TAX 641 Interstate Commerce

Prerequisite: None. This course examines the constitutional basis of the taxation of interstate commerce and tax problems of conflicting jurisdictions; qualification to do business in foreign states, sales and use taxes, franchise and income taxes, apportionment formulae and real and personal property taxation. *Credit: 3 semester hours.*

TAX 642 Sales, Use, and Property Taxation

Prerequisite: None. The course examines sales and use taxation by addressing such issues as constitutional issues, nexus, taxable transactions, exemptions, exemption certificates, interstate sales, gross receipts taxes, services and intellectual property, construction contractors, manufacturers, repairs of tangible personal property, maintenance contracts, and electronic commerce. The course also examines property taxation by addressing, such issues as, constitutional issues, real versus personal property, exemptions, valuation methods, highest and best use, contaminated property, industry specific issues, personal and intellectual property taxes, and natural resources. *Credit: 3 semester hours.*

TAX 643 State and Local Income Taxation

Prerequisite: None. The course examines state and local level corporate and individual income taxes and how several selected state tax systems interact with federal taxation systems. This course analyses the nexus of in-state business activity that requires state tax filings, including the general requirements to start a business in a particular state, the financial impact of state income taxation systems on the provision for taxes and the knowledge necessary to properly comply with interstate filings and interacting federal compliance tax laws. In addition the student will learn how to deal with the ethical and social issues that regularly confront taxpayers on interstate commerce transaction. *Credit: 3 semester hours.*

TAX 651 International Taxation I

Prerequisite: TAX 603/TAX 635/equivalent. This course analyzes the impact of the U.S. tax system in two areas: (a) U.S. persons investing or operating abroad, and (b) foreign persons investing or operating in the United States. Topics include source rules for income and deductions, definitions of U.S. and foreign person, an introduction to outbound international taxation, and controlled foreign corporation provisions. *Credit: 3 semester hours.*

TAX 652 International Taxation II

Prerequisite: TAX 651/equivalent. This course analyzes the impact of such issues as foreign tax credit limitations, subpart F for specialized entities, DISC, etc., as well as, the international tax aspects of business restructurings, foreign currency, international tax free exchanges, international sale of goods, exploitation of intangible property rights abroad, direct investment, and international boycott and foreign bribery provisions. *Credit: 3 semester hours.*

TAX 653 Global Taxation Systems

Prerequisite: TAX 603/TAX 635/equivalent. This course analyzes taxation models and methods used to finance government expenditures. Taxation systems studied include income taxes, such as the current federal, state, and local

income taxes, flat and gross income taxes; consumption taxes such as sales, use, excise, and a variety of other transaction taxes; transfer taxes such as estate, gift, and inheritance taxes, value added taxes, and property taxes. *Credit: 3 semester hours.*

TAX 654 Transfer Pricing

Prerequisite: TAX 603/TAX 635/TAX 655/ equivalent. This course analyzes the complexities of transfer pricing by focusing on the impact of both the U.S. and the OECD transfer pricing systems among related entities. Transfer pricing is the valuation of domestic and cross-border transactions between units of a multinational enterprise (MNE). Topics include: the arm's length standard, the U.S. and OECD rules and procedures, transfer pricing audits. *Credit: 3 semester hours.*

TAX 655 Tax Planning for European Union Member Countries

Prerequisite: None. This course analyzes the taxation of corporations, partnerships, trusts, estates, and transfers by analyzing those business entities under a specific country's tax regime. An expert in foreign taxation (of an EU member state) will discuss source income and deductions for that country, and will consider that country's taxation on businesses including corporate operations, liquidations, and stockholder transactions; partnership formations, operations and liquidations; problems in tax accounting, property and business transactions; and special types of entities. *Credit: 3 semester hours.*

TAX 656 European Union Direct (Income) Taxation

Prerequisite: TAX 655/equivalent. This course analyzes the European Union's taxation models and methods. The European Court of Justice (ECJ) has made decisions on hundreds of income tax cases, which not only affect each member country but may also affect companies and individual doing business or working in the European Union. *Credit: 3 semester hours.*

TAX 657 European Union Indirect (VAT) Taxation

Prerequisite: None. This course analyzes the European Union VAT as it operates and on European Union legislation(s) and jurisprudence. The course begins with an introduction to key concepts of VAT, including supplies of goods and services, taxable persons and transactions, the rate structure, and consideration for supplies, and then examines the deductibility of input tax and the treatment of exemptions, the taxation of international transactions, and transactions between member states. *Credit: 3 semester hours.*

TAX 661 Compensation, Benefit and Retirement Plans

Prerequisite or Co-requisite: TAX 610/ equivalent. This course examines the tax consequences as well as various strategies and opportunities relating to the design and implementation of executive compensation

and benefit and retirement plans. *Credit: 3 semester hours.*

TAX 662 Real Estate

Prerequisite or Co-requisite: TAX 610/ equivalent. This course examines the tax issues and planning opportunities encountered in the acquisition, operation, and disposition of real property. *Credit: 3 semester hours.*

TAX 663 Financial Products

Prerequisite or Co-requisite: TAX 610/ equivalent. This course examines the tax issues relating to financial products including debt and equity securities, mortgage-backed securities, derivative, and foreign exchange contracts. *Credit: 3 semester hours.*

TAX 664 Intellectual Property

Prerequisite or Co-requisite: TAX 610/ equivalent. This course examines the federal tax consequences of the development, purchase, sale and licensing of intellectual properties, including inventions (whether or not patentable), trade secrets, trademarks, trade names, copyrights and computer software. *Credit: 3 semester hours.*

TAX 671 Tax-Exempt Institutions

Prerequisite: TAX 610/equivalent. This course examines the tax aspects of tax-exempt organizations, including those of charitable and educational organizations, civic leagues, labor unions, and health and welfare funds. *Credit: 3 semester hours.*

TAX 672 Specialized Industries

Prerequisite: TAX 603/TAX 635/equivalent. This course examines the tax treatment of specific industries (such as health care and entertainment) and capitalizes on the availability of industry experts and government officials to analyze issues in depth from a particular industry perspective. *Credit: 3 semester hours.*

TAX 674 Depository and Lending Institutions I

Prerequisite: TAX 603/TAX 635/equivalent. This course investigates the taxation of commercial banks, thrift institutions, and other depository or lending institutions. The course analyzes the applicable special tax provisions in light of the economic function and operation of those institutions. Consideration is given to why depository and lending institutions are treated differently from other taxpayers and to differences in the treatment accorded to their various types of financial products. *Credit: 3 semester hours.*

TAX 675 Depository and Lending Institutions II

Prerequisite: TAX 674/equivalent. This course investigates the taxation of commercial banks, thrift institutions, and other depository or lending institutions. The course analyzes the applicable special tax provisions in light of the economic function and operation of those institutions. Consideration is given to

why depository and lending institutions are treated differently from other taxpayers and to differences in the treatment accorded to their various types of financial products. *Credit: 3 semester hours.*

TAX 676 Insurance Companies I

Prerequisite: TAX 603/TAX 635/equivalent. This course investigates the taxation of life insurance entities. The course analyzes the applicable special tax provisions in light of the economic function and operation of life insurers. Consideration is given to why life insurers are treated differently from other taxpayers and to differences in the treatment accorded to their various types of financial products. *Credit: 3 semester hours.*

TAX 677 Insurance Companies II

Prerequisite: TAX 676/equivalent. This course investigates the taxation of property and casualty insurance entities, including health insurers. The course analyzes the applicable special tax provisions in light of the economic function and operation of those institutions. Consideration is given to why property and casualty insurance entities are treated differently from other taxpayers and to differences in the treatment accorded to their various types of financial products. *Credit: 3 semester hours.*

TAX 681 Tax Accounting

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course examines the difference between the government rules required to compute tax liability and those required by the accounting profession to reflect the financial condition of a business. *Credit: 3 semester hours.*

TAX 682 Special Topics in Taxation

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course examines current developments in federal income, estate and gift taxation, as a consequence of recent court decisions, legislation, regulations and rulings. *Credit: 3 semester hours.*

TAX 683 Practice and Procedure

Prerequisite: TAX 603/TAX 610/TAX 635/ equivalent. This course examines the procedures to resolve disagreements—both pre- and post-audit—with the Internal Revenue Service. *Credit: 3 semester hours.*

TAX 691 Research Project

Prerequisite: TAX 600 or equivalent, Taken in last 12 credits. This course offers an opportunity to research and write about a current and relevant topic in taxation, resulting in an article of publishable quality. *Credit: 3 semester hours.*

ACC 925 Maintaining Matriculation

M.B.A. and M.S. students not registered for courses during a semester must register for ACC 925 in order to maintain matriculation and return to the program for the remaining courses. *No credit. Fee \$100 per semester.*

Department of Business Analytics/ Information Systems

IS 601 Advanced Computer Applications for Business

This is an advanced course in applications of computer software. This course changes each semester, but currently includes sophisticated and integrated applications of spreadsheets, data bases, project management and the internet. *Credit: 3 semester hours.*

IS 605 Applied Computer Languages

Prerequisite: CIS 601. This course covers the design, modeling, implementation and management of relational database systems. Key course topics include design principles, data modeling, normalization, and implementation using relational DBMS software such as Oracle, MYSQL and MS SQL Server. It will also survey the emerging trend topics such as data warehouse and Web database technologies. *Credit: 3 semester hours.*

IS 644 Systems Analysis and Design

Prerequisite: IS 601 or equivalent programming exposure. This course deals with the analysis, design and implementation of computer information systems. There is in-depth exposure to the theory, application and procedures of systems analysis. Case studies in the areas of finance, personnel, production and marketing systems are examined. *Credit: 3 semester hours.*

IS 645 Database Management

Prerequisite: IS 601. An intensive presentation and appraisal of the fundamental technology and practice of database management systems design, implementation and application. This course examines the organization and management of data and databases. *Credit: 3 semester hours.*

IS 646 Computer Simulation Methods

Prerequisite: BUA 602 and IS 601. This course covers the application of simulation techniques as a method for planning and system evaluation in business and government; emphasis is on discrete systems. System and modeling concepts are examined and related to the construction of simulation models to solve complex problems. Major simulation languages and spreadsheet are utilized. *Credit: 3 semester hours.*

IS 647 Data Communications and Networks for Business

Prerequisite: IS 601. This course combines a detailed introduction to data communications and networking concepts and theory with a practical, approach that enables students to apply the theory in real world environments. It also intends to give a comprehensive survey of the entire data and computer communications field. *Credit: 3 semester hours.*

IS 650 Seminar in CIS/DS

Prerequisite: BUA 602 or BUA 631 or IS 645. This is a research and case study course in the

application of information technology and quantitative techniques to business problems. Students are expected to carry out independent research and prepare written and oral reports of their findings as a major requirement of the course. *Credit: 3 semester hours.*

IS 699 Information Systems Internship

This internship seeks to provide students with the opportunity to develop Information Systems skills in an actual work setting outside the classroom. The internship is a one term, part time, credit bearing IT position within a supervised work environment. Practical application of IT practices and theories is emphasized. In addition to Internship responsibilities a research project is required. This course may be taken only once. *Credit: 3 semester hours.*

BUA 602 Business Statistics

In this course students are exposed to major business analytics tools useful in business decision making. Topics covered include: Big Data, Data Warehousing, Descriptive Statistics, Visual Analytics, Business Reporting, Regression Analysis and Model Building, Forecasting Models, Data Mining, Emerging Trends and Future Directions of Business Analytics. The assigned computer projects will provide extensive practice using computer programs to solve business analytics problems for management decision making.

BUA 609 Advanced Managerial Statistics

Prerequisites: BUA 602 or equivalent. This course covers applications of statistical theory to managerial problems. Topics include: analysis of variance; testing of hypotheses; correlation and regression (simple and multiple); analysis of economic time series and problems of forecasting: non-parametric methods and index numbers. Students use standard statistical programs. *Credit: 3 semester hours.*

BUA 631 Decision Science and Spreadsheet Modeling

Prerequisite: BUA 602 or equivalent. This is a survey course in the most commonly used decision-making techniques for planning and analysis of managerial problems. Spreadsheet software and other related computer packages are utilized for real-time problem solving. *Credit: 3 semester hours.*

BUA 632 Bayesian Statistics for Business Decision Making

Prerequisite: BUA 602 or BUA 609. This course is an intermediate treatment to Bayesian inferential and decision procedures as applied to managerial problems. Real cases in inventory control, development and introduction of new product, demand forecasts and evaluation of business research projects are used to demonstrate the application of Bayesian statistical principles. This course is especially recommended to management and marketing majors. *Credit: 3 semester hours.*

BUA 633 Predictive Analytics and Business Forecasting

Prerequisite: BUA 602. This course covers the application of generally accepted regression and forecasting techniques to various phases of business decision making. Actual models in use will be reviewed and evaluated. *Credit: 3 semester hours.*

BUA 634 Statistical Quality Control for Business

Prerequisite: BUA 602. This course covers the application of statistical quality control techniques to industrial processes. Topics covered are sampling techniques; the design and use of single, double and sequential acceptance sampling plans; control charts and the design of industrial experiments. *Credit: 3 semester hours.*

BUA 635 Big Data and Data Mining

Prerequisite: BUA 602. This course deals with applying the state-of-the-art methodologies and techniques for analyzing enormous quantities of raw data in high-dimensional data spaces for the purpose of extracting new information for decision making. The covered topics include methods and algorithms originating from different disciplines including statistics, machine learning, neural networks, fuzzy logic, and evolutionary computation. Case studies in the areas of finance, accounting, personnel, production, health care, and marketing systems are examined. Class projects will be assigned for hands-on practice. *Credit: 3 semester hours.*

BUA 925 Maintaining Matriculation

Master of Business Administration students not registered for courses during a semester must register for DS 925 in order to maintain matriculation and return to the program for the remaining courses. *No Credit. Fee: \$100 per semester.*

Department of Economics and Finance (ECO, FIN)

ECO 600 Managerial Economics and Forecasting

Prerequisite: ECO 606. This course focuses on applied microeconomics. It addresses practical business problems, including analysis of industries within national and international contexts. The course also analyzes the problem of forecasting as an integral part of decision-making. *Credit: 3 semester hours.*

ECO 605 International Trade and Investment

This course focuses on the international economic and monetary systems. It examines the different international monetary arrangements, analyzes the balance of payments accounts, provides theoretical bases for trade among countries, and addresses current problems and issues in commercial policy, and foreign business investment to

and from the United States, the EU and other economic blocks. *Credit: 3 semester hours.*

ECO 606 Industrial Economics

This course will teach the student how to apply empirical economic analysis to real world market competition. Centered on the Structure/Conduct/Performance approach of Industrial Organization, this class allows the student to learn economics by doing economics. The course is built around the student's Industry Study Project, with the student selecting the industry that they are currently works in (or hope to work in). Students will do a Structure/Conduct/Performance style analysis of the Industry they choose, generating a professional level industry report (in style and substance). Numerous case studies will be used throughout the class to illustrate the major concepts in Industrial Economics, and to demonstrate how economics can be applied to understanding industries (that is the context in which firms compete). Emphasis is placed on developing analytical abilities, information gathering, analysis and presentation skills, as well as developing an advanced understanding of economic theory and the economy.

ECO 631 Monetary and Fiscal Policies

Prerequisite: ECO 606. The course looks at how the government and the central bank use macroeconomic policies to achieve macroeconomic stability. Topics include the structure and operation of the banking system; money supply and demand and the tools of monetary, fiscal and debt management policies and their application over a typical business cycle. *Credit: 3 semester hours.*

ECO 670 Urban Economics

Prerequisite: None. This urban economics course examines the main economic forces that lead to the existence of cities and regional agglomeration. In particular, the theory and evidence on the emergence of cities and their effect on worker productivity, urban amenities, and congestion will be discussed. This course will also examine the problems in measuring these urban characteristics, the methodologies to do it, as well as the design of optimal urban policy. The economic theory and evidence on the internal structure of cities together with the urban and housing policies that can enhance urban living, and the role cities play in aggregate economic development will be analyzed. *Credit: 3 semester hours.*

FIN 607 Financial Management

This course introduces the student to elements of managerial finance within an analytical framework. Conceptual and quantitative approaches are used to examine some issues related to investment and financing decisions, and provides some exposure to other strategic financial decisions made within the corporation. The course will combine theory with practice in its focus on financial decision making.

FIN 625 Ethics and Professionalism for Finance

Prerequisite: None. This course provides an introduction to ethical reasoning, integrity, objectivity, independence, core values and professional issues in investment management and finance. Students will apply the concepts and theories to investment management cases. *Credit: 3 semester hours.*

FIN 628 Market Risk Management

Prerequisite: Fin 607. This course examines market risk measurement and management analytics. The course covers market risks on various types of assets. Value-at-Risk will be addressed in detail as a measure of a company's portfolio risk exposures. In addition, derivative hedging strategies will be demonstrated by means of futures, forwards, swaps, and options. *Credit: 3 semester hours.*

FIN 629 Credit Risk Management

Prerequisite: Fin 607. This course focuses on understanding and controlling credit risk of the firm in the global credit environment. It provides a conceptual framework as well as relevant tools and techniques to identify and measure credit risk exposures. In addition, techniques to mitigate the exposures are examined as well. *Credit: 3 semester hours.*

FIN 633 Corporate Financial Management

Prerequisite: FIN607. This course examines the theory of business finance and the financial techniques and tools employed by modern corporate managers. The student will be introduced to corporate investment and financing decisions, financial modeling, financial forecasting and other microcomputer applications that pertain to finance. *Credit: 3 semester hours.*

FIN 634 Investment Analysis

Prerequisite: FIN 607. This course covers the microstructure of the securities markets, trading mechanisms, investment processes, investment objectives, risk analysis and security valuation. The course examines the applicability of fundamental analysis, efficient market theory and technical analysis. Hedging and alternative investments are also covered. *Credit: 3 semester hours.*

FIN 635 Capital and Money Markets

Prerequisite: FIN 607. The course focuses on structure, operation, instruments and players of the capital markets in the United States, Japan, Europe and emerging markets. The course also discusses the impact of government policy on interest rates, exchange rates, market practices, development of securities design, financial risk management and international monetary policies. *Credit: 3 semester hours.*

FIN 636 Mergers, Acquisitions, and Restructuring

Prerequisites FIN 607 and ACC 602. This course builds on the prior courses in corporate finance. Students who are interested in investment banking, consulting, equity research, corporate

development, strategic planning, and private equity may wish to consider this course. The topics in this course include various transactions that restructure firm's operations with a focus on mergers and acquisitions. The objectives of the courses are to help students understand the importance of various managerial strategies in today's business world; to help students build a framework to analyze corporate restructuring; to provide students with a set of quantitative and qualitative tools to assess the drivers and consequences of different types of corporate restructuring including equity carve-outs, spin-off, leverage and management buy-out, hostile takeovers and M & A's; to provide insight into the successful and unsuccessful M&A processes from economic and financial perspective.

FIN 638 Fixed-Income Analytics

Prerequisite: Fin 607. This course focuses exclusively on fixed income analytics and markets. The traditional yield to maturity methodology for bond valuation first gave way to a spot rate methodology, then to a forward rate methodology, and most recently to an option-based methodology. This evolving valuation methodology has led to progressively better risk-management measures and assessment of the risks of fixed income securities containing embedded derivatives. *Credit: 3 semester hours.*

FIN 643 International Corporate Finance

Prerequisite: FIN 607. This course covers international environment and operations of major corporations. The course also emphasizes the analysis and control of currency risk and exposure. *Credit: 3 semester hours.*

FIN 651 Bank Financial Management

Prerequisite: FIN 607. Major variables affecting financial management of commercial banks in both national and international settings. Consideration is given to bank operations, structure and earnings. Liquidity and financial risk analysis is also given special consideration. *Credit: 3 semester hours.*

FIN 654 Advanced Corporate Finance

Prerequisite: FIN 633. Students are expected to apply financial theories and skills acquired in previous coursework in real-life cases. Instead of lecturing to students, the instructor will serve merely as a "facilitator" in class. Students are expected to commit additional efforts every week outside of class to analyze and discuss cases in study groups. *Credit: 3 semester hours.*

FIN 655 Financial Risk Management

Prerequisite: FIN 607. Topics include risk identification, risk measurement, risk monitoring and risk management/control. The primary objective is to expose students to primary areas of risk management and enable them to understand risk reports and data and their implications to the institution. *Credit: 3 semester hours.*

FIN 664 Advanced Investment Analysis

Prerequisite: FIN 634. This course deals with advanced topics in investment analysis and portfolio management. The course involves an in-depth examination of the tools of modern portfolio theory and investment analysis together with specific hands-on applications of these tools. *Credit: 3 semester hours.*

FIN 665 Portfolio Management

Prerequisite: FIN 607 and FIN 634 (or permission of program director). Portfolio management teaches students the task of creating a tailored portfolio for a client. As all clients are different, the process starts with understanding the clients' needs, desires, risk tolerance, and investment constraints, in order to set the parameter for the portfolio. Based on those parameters, a portfolio manager can then use his/her knowledge and expectations about different asset classes and securities to create a portfolio that best suits the client. Once the portfolio has been created, it has to be continuously monitored and periodically rebalanced, in order to make sure that it continues to suit the client. *Credit: 3 semester hours.*

FIN 668 Financial Derivatives

Prerequisite: FIN 607. This course focuses on derivative instruments including futures, forwards, swaps, options, exotic derivatives, and other derivative securities. Critical issues include pricing, daily revaluation, and hedging. This requires an in-depth understanding of the valuation models employed and the assumptions that underlie these models. The course also examines how derivatives are used by banks, corporations and investment firms to reduce financing costs, hedge price and credit risks, and to adjust return and risk profiles. *Credit: 3 semester hours.*

FIN 670 - Real Estate Finance

Prerequisite: None. This course provides a critical foundation to the major concepts, principles, analytical methods and tools for evaluating real estate as an investment. The course provides an understanding of the nature of real estate markets and the role of real estate as an asset class. Students learn mathematical techniques used in finance, basic approaches to valuation and estimating cash flows. Mortgages, the role of leverage in real estate investing and types of lenders are also analyzed. The course addresses portfolio theory and the role of real estate in a mixed asset portfolio. *Credit: 3 semester hours.*

FIN 671 Real Estate Valuation, Feasibility, and Development

Prerequisite: None. This course analyzes of the major valuation models used to price, value, and analyze real estate assets. It covers the theory, principles and techniques for conducting valuation and feasibility studies of real property. The course emphasizes the importance of market analysis in the valuation and development process. It provides students with a thorough exploration of the concept

of feasibility analysis and the techniques for market analysis. The importance of the development process in valuation will also be introduced. *Credit: 3 semester hours.*

FIN 672 Real Estate Capital Markets

Prerequisite: None. This course examines financial structures and capital markets available to real estate debt and equity investors and explores the ways those structures and markets influence broad investment strategies. Themes include: (a) risk-adjusted relative value as a pricing framework; (b) implications of the real estate cycle on asset choice, valuation, acceptable sustainable capital structure and risk; (c) arbitrage between the public and private real estate markets; (d) underlying risk construct of structured transactions both private and securitized; and (e) incentives inherent in deal and fund structures. This course aims to provide students with many of the building blocks required in real estate investment banking, securities analysis, and financial structuring. Debt capital markets will be the focus in the first half of the term, and equity capital markets will be the focus in the second half of the term. *Credit: 3 semester hours.*

FIN 673 Real Estate Development

Prerequisite: None. This course provides students with a comprehensive understanding of the multidisciplinary field of real estate development. The course begins with an introduction to the basic roles and responsibilities of the real estate developer, then explores various issues specific to the development process, including market and site analysis; community planning; entitlements; the social, political, and environmental implications of real estate development; architecture and design; budgeting and financial analysis; construction; sales and marketing; and property and asset management. Various product types are studied, including land development, residential, multi-family, retail, office, hospitality, industrial, and mixed-use. *Credit: 3 semester hours.*

FIN 674 Investment Banking and Brokerage

Prerequisite: FIN 607. This course examines the business of investment banking and securities brokerage. These business activities include venture capital, mergers and acquisitions, underwriting, primarily dealership operations, money management, prime brokerage, proprietary trading, market making, financial engineering and financing. *Credit: 3 semester hours.*

FIN 684 Asset Management

Prerequisite: FIN 607. The course provides an opportunity for managing a live portfolio. This course examines issues involved in the management and investment strategies of an endorsement. Students will initiate trading recommendations, supported by complete research reports and present to program investment committee for approval. Industry

executives will participate in class presentations and discussions. *Credit: 3 semester hours.*

FIN 699 Finance Internship

The finance internship seeks to provide students with the opportunity to develop a deeper understanding of the finance industry and the development of financial skills built upon previous program coursework in an actual work setting outside the classroom. The internship which exposes students to the practice of finance in an actual work setting is a one-term, part-time, credit-bearing internship position within a supervised work environment. Practical application of financial knowledge, practices and theories is emphasized. In addition to internship responsibilities a research project is required. This course may be taken only once. *Credit: 3 semester hours.*

FIN 925 Maintaining Matriculation

M.B.A. and M.S. students not registered for courses during a semester must register for FIN 925 in order to maintain matriculation and return to the program for the remaining courses. *No Credit. Fee: \$100 per semester.*

Department of Law (LAW)**Law 600 Law, Ethics and the Principled Path in Business**

This course prepares business leaders to use principles embedded in the law as tools for positive, strategic guidance. Through cases, simulations and active learning, students apply principles to make decisions in real life business situations. The goal of this course is to enable future leaders to apply these mission-critical principles to themselves and to the hard decisions they will face throughout their careers.

LAW 650 Government Regulation of Business

A study of the relationship between governments and business. The course examines the goals of governments and the regulatory schemes they use to achieve these goals. It covers government regulation in the U.S. and globally, emphasizing securities markets, acquisitions, marketing, antitrust, labor and E-Commerce. *Credit: 3 semester hours.*

LAW 652 International Business Law and Negotiations

Students gain real advantages over competitors by learning how to win business competition by combining international business law, negotiating skills and problem solving. Students gain competitive advantage by learning how to combine the critical legal principles of global enterprise with negotiating skills and problem solving. Students improve their cross border business negotiation skills through simulations involving international sales and marketing contracts, overseas capital investments, joint ventures, mergers and other international business arrangement, which require a core knowledge of international business law. *Credit: 3 semester hours.*

LAW 653 Commercial Law

Prerequisite: Law 1310 or its equivalent.

This course covers Property, Contracts and Commercial Law. This course is important for all students, but is crucial for accountants since it covers approximately 25% of one part of the CPA exam and Commercial Law (required for CPA licensure). *Credit: 3 semester hours.*

LAW 654 Human Resources Law

This course covers employment law and labor law. It explains discrimination, harassment, privacy, benefits and hiring/termination policies, giving students this essential knowledge to become effective managers. International issues, problem solving and current trends are explored. *Credit: 3 semester hours.*

LAW 655 Real Estate Law

Prerequisite: Law 600. This course offers students an overview of the manner in which legal issues arise in the course of the selection, acquisition, development, financing, ownership, and management of real estate; the nature of those legal issues; and how they may best be identified and addressed. This course focuses on informing students about how a panoply of federal, state, and local laws impact, directly and indirectly, a variety of real estate transactions and issues, while also addressing the use of a wide variety of legal agreements to govern the particular relationships between the parties. *Credit: 3 semester hours.*

Department of Management (MGT)**MGT 600 Contemporary Issues in Management**

Prerequisite: MGT 601. An advanced seminar course designed to identify and explore contemporary forces of major significance in managing enterprises as they develop and compete within increasingly global and turbulent markets. *Credit: 3 semester hours.*

MGT 601 Managing for Global Success

This course is designed to prepare competent, ethical, and global business leaders to effectively manage operations and human capital in contemporary organizations.

MGT 610 Construction Project Management

Prerequisite: None. An introduction to construction project management designed to provide a detailed overview of concepts and techniques applied to the management of construction projects. The project is viewed as a network of activities with pre-determined start and completion times, managed by a suitable temporary organization. Specialized functions unique to the construction project management environment including time management, cost management, human resources management, risk management and others are introduced and explained. *Credit: 3 semester hours.*

MGT 611 Real Estate Management

Prerequisite: None. This course is an introduction to real estate management. In-house management versus third-party management is discussed. Real estate management around the world is covered. Topics include: starting a real estate company, using leadership to drive results, training and retaining talent, stakeholder management, business development strategies, takeovers, risk management, ethical and legal issues, and terminating management accounts. *Credit: 3 semester hours.*

MGT 621 Decision Support Systems

Prerequisite: MGT 601. Students are taught conceptualization and model-building tools to enhance their management problem solving and decision making capability. *Credit: 3 semester hours.*

MGT 622 Theory and Applications of Management Information Systems

Prerequisite: MGT 601. Students learn how to utilize procedures and techniques essential for the design, measurement and evaluation of management information systems. *Credit: 3 semester hours.*

MGT 623 Management of Human Resources

Prerequisite: MGT 601. The course explores important contemporary issues and perspectives in the field of human resources management. Emphasis is given to work design, management of diversity, and core human resource management issues. *Credit: 3 semester hours.*

MGT 628 Operations Management and Management Systems

Prerequisite: MGT 601. An advanced course in the management of operations. Students learn how to use operations management systems to manage, analyze and evaluate the operations of an organization. *Credit: 3 semester hours.*

MGT 631 Leading Modern Organizations

Prerequisite: MGT 601. This course examines the theoretical underpinnings that determine effective leadership styles and their impact upon the business and the society at large. *Credit: 3 semester hours.*

MGT 632 Organizational Theory

Prerequisite: MGT 601. This course addresses major theoretical perspectives relevant to the development and management of organizations. Topics include organizational power and control, corporate governance, and interrelationships between organizations. *Credit: 3 semester hours.*

MGT 640 Seminar in Entrepreneurship

Prerequisite: MGT 601. Students learn how to plan, organize and implement a new venture. *Credit: 3 semester hours.*

MGT 645 Management of Creativity and Innovation

This course addresses the major theories and current trends in the study of the management

of creativity and innovation in modern organizations.

MGT 650 Managing a Web-based Entrepreneurial Business

Prerequisite: MGT 601. In this course students learn how to manage a cyber-space entrepreneurial business. The course examines case studies of existing companies on the Web. *Credit: 3 semester hours.*

MGT 651 Creating an E-Commerce Business

Prerequisite: MGT 601. Students learn how to carry out the basic steps involved in developing an e-commerce venture, whether as an independent entity or in conjunction with an established business. *Credit: 3 semester hours.*

MGT 652 Seminar in International Management

Prerequisite: MGT 601. An advanced seminar course designed to identify and explore cross cultural issues and emerging trends of major significance relating to managing global organizations in both the for-profit and not-for-profit sectors, and cross-border transactions. *Credit: 3 semester hours.*

MGT 653 Managing for Sustainability

Global warming and other ecological problems are endangering the world's success on a macro-level. However, it is clear that individual businesses can foster sustainable practices by themselves and their stakeholders in ways that bolster the achievement of many of their strategic objectives. This course will cover the issues and opportunities that make global sustainability a business imperative. *Credit: 3 semester hours.*

MGT 654 Global Information Systems

Prerequisite: MGT 601. This course enables the students to develop and manage the integrated information system needed to manage multinational organizations. *Credit: 3 semester hours.*

MGT 659 International Business Policy

Prerequisite: MGT 601. This course teaches students how to formulate, implement and control multinational business strategies in a global environment, taking into account social, regulatory, political and economic issues. *Credit: 3 semester hours.*

MGT 661 Compensation, Training and Development and Labor Relations

This course builds student understanding of key areas of human resource management in preparation for real world application. The focal topics are building compensation plans that support the firm's competitive position; understanding how training and development support the goal of improving employee performance and guiding employees through career stages. The course covers labor relations and employment law. *Credit: 3 semester hours.*

MGT 662 International Human Resource Management

This course is designed to provide a comprehensive and up-to-date introduction to the field of international human resource management. Emphasis will be on attempting to understand the interaction between people and cultures in multinational and global organizations, and effective management of human resource systems in cross-cultural, multicultural, and the global contexts. *Credit: 3 semester hours.*

MGT 663 Strategic and Risk Human Resource Management

The course examines the strategic aspects and the risk management of human resources (HR). *Credit: 3 semester hours.*

MGT 680 Organizational Development: Managing Change

Students learn skills necessary in improving the performance of individuals, groups and organizations in situations involving major change. *Credit: 3 semester hours.*

MGT 685 Managing and Staffing Virtual Organizations

Prerequisite: MGT 601. This course teaches students how to develop and effectively utilize human resources in a variety of contemporary international and global organizational forms and across cultures. *Credit: 3 semester hours.*

MGT 690 E-Commerce Impacts on Organizations

Prerequisite: MGT 601. The course provides a foundation for effectively developing and applying electronic commerce within an existing organization by utilizing techniques such as, among others, the training and development of its existing human resource force. *Credit: 3 semester hours.*

MGT 699 Management Internship

This internship program provides students with the opportunity to develop research and analytical skills in an actual work setting within a supervised work environment. Practical application of management tools and tactics are emphasized throughout as is the importance of ethics in the workplace. *Credit: 3 semester hours.*

MGT 700 Seminar in Business Strategy

The course concerns enterprise wide strategic management. In this course students learn how to develop business strategies, how to implement these strategies through translating them into operational policies and action, and how to exercise strategic control. *Credit: 3 semester hours.*

MGT 925 Maintaining Matriculation

Master of Business Administration students not registered for courses during a semester must register for MGT 925 in order to maintain matriculation and return to the program for the remaining courses. *No Credit. Fee: \$100 per semester.*

Department of Marketing (MKT)

MKT 600 Decisions in Marketing Management

This course focuses on formulating and implementing marketing management strategies and policies. The course provides a systemic framework for understanding marketing management and strategy in an ever-changing business environment. Course topics include marketing planning, scanning the environment, growth strategies, understanding and predicting behavior of consumers and competitors, the Internet as a strategic resource, global marketing and so forth. *Credit: 3 semester hours.*

MKT 601 Marketing Research Seminar

Prerequisite: MKT 600. Marketing research is treated as a tool utilized by management in exploration, examination and evaluation of marketing problems and opportunities and the role of marketing research in the firm's marketing information system (MIS). Topics covered include questionnaire design, attitude, measurement, sampling, and hypothesis testing. *Credit: 3 semester hours.*

MKT 603 Dynamics of Consumer Motivation and Behavior

Prerequisite: MKT 600. This course acquaints the student with the basic factors affecting the behavior of consumers—a key element of the business environment. The subject matter draws primarily upon contributions from economics, psychology and sociology. *Credit: 3 semester hours.*

MKT 623 Contemporary Marketing Strategies

Prerequisites: MKT 600. The student is placed in the role of the principal marketing manager and decision-making skills are sharpened via the liberal use of business cases and computer simulation marketing games. *Credit: 3 semester hours.*

MKT 624 Global Brand Marketing

Prerequisites: MKT 600. This course is designed to provide a course of study in which students will secure an appreciation and understanding of the rapidly changing global brand and branding landscape, and how global brands are increasing being created all over the world. The challenge for players in the global marketplace is increasingly to develop and manage branded products and services, which enable them to better compete by introducing and building their brand offerings. *Credit: 3 semester hours.*

MKT 626 Global Marketing Management Seminar

Prerequisite: MKT 600. This course focuses on the growing importance of the international marketing operations of multinational firms. The student's perception of marketing management's domain is expanded from the domestic environment to the global market place. *Credit: 3 semester hours.*

MKT 699 Marketing Internship

This internship program provides students with the opportunity to develop research and analytical skills in an actual work setting within a supervised work environment. Practical application of marketing tools and tactics are emphasized throughout. *Credit: 3 semester hours.*

MKT 700 Marketing Seminar on Special Interest Topics

Prerequisite: MKT 600. A course designed to cover special topics of interest. Coursework includes research into specialized areas, class lectures, discussions, guest lecturers, field trips and written reports. *Credit: 3 semester hours.*

MKT 925 Maintaining Matriculation

Master of Business Administration students not registered for courses during a semester must register for MKT 925 in order to maintain matriculation and return to the program for the remaining courses. *No Credit. Fee: \$100 per semester.*

School of Risk Management, Insurance and Actuarial Science (RMI)

ACT 600 Actuarial Economics

Prerequisite: Six-credit hours of college calculus. This course applies the analytical framework of risk and insurance economic, managerial economics, and financial economics to the risk-capital-value decisions facing the corporate risk manager. The focus of the course is on the understanding of concepts and their application in corporate risk management rather than the mathematical derivation of concepts. At the end of the course students understand the tools, methods and reasons to mitigate and/or finance most, if not all, risks facing a corporation as a portfolio of risk. The course is aimed primarily at students with no or little exposure to corporate risk management. The course satisfies the Validation by Educational Experience (VEE) requirements of the Society of Actuaries. *Credit: 3 semester hours.*

ACT 601 Financial Mathematics I

Prerequisite: Six credit hours of college calculus and three credit hours of probability. Upon completing this course, students are expected to be able to: (1) Understand and grasp different measures of interest, and convert one measure to another; (2) calculate present and accumulated value of streams of cash flows; (3) price and value certain financial instruments; (4) Understand the concepts of asset/liability management and construct investment portfolio to match or immunize the liability cash flows; and (5) Understand hedging and investment tools including options, futures, forwards, swaps and how they can be used to manage financial risk. *Credit: 3 semester hours.*

ACT 602 Financial Mathematics II

Prerequisite: ACT 601.

This course, along with ACT 601, covers the fundamental concepts of financial mathematics, particularly theoretical basis of certain actuarial models and the applications of these models to insurance and other financial risks. *Credit: 3 semester hours.*

ACT 603 Actuarial Modeling I

Pre- or corequisite: ACT 601. Upon completing this course, students are expected to be able to: (1) Master and apply various distributions common for actuarial modeling; (2) analyze aggregate losses; and (3) perform simulation of loss outcomes when analytical methods are not available or too expensive. *Credit: 3 semester hours.*

ACT 604 Actuarial Modeling II

Prerequisite: ACT 603. This course, along with ACT 603, introduces the fundamentals of actuarial modeling in both life and property-casualty businesses, particularly distributions, estimation methods and models commonly used in insurance analysis. *Credit: 3 semester hours.*

ACT 605 Life Contingency Mathematics I

Pre- or co-requisite: ACT 601. This course, along with ACT 606, covers the fundamental principles of life contingencies, particularly those related to pricing and reserving of various life insurance and annuity products. *Credit: 3 semester hours.*

ACT 606 Life Contingency Mathematics II

Prerequisite: ACT 605. This course, along with ACT 605, covers the fundamental principles of life contingencies, particularly those related to pricing and reserving of various life insurance and annuity products. *Credit: 3 semester hours.*

RMI 601 Risk Management

This course covers the fundamentals of economic and business risk. The course also addresses the institutional environment and regulations of managing risk, how organizations identify, assess and measure risk. Results in students able to explain if and how companies and society should manage risk.

RMI 602 Risk Research Methods

Research tools and data sources for risk evaluation. Emphasis on computer-aided application. Results in students able to produce credible analysis reports on risk and its consequences and develops a knowledge of the required MS thesis format. Seating priority is for M.S. Actuarial Science and M.S. Risk Management and Insurance students. Other students wishing to take this course should contact their advisor. *Credit: 3 semester hours.*

RMI 607 Insurance Operations

This course provides a review of key elements and processes of non life and health insurance company operations; examples include marketing and distribution, underwriting, premium auditing, actuarial operations, claims and claims adjusting, statutory accounting and

regulatory compliance. The course results in students being able to explain key processes, functions and reporting activities of insurance firms. *Credit: 3 semester hours.*

RMI 609 Property and Liability (Re)Insurance

Underwriting, claims administration, financial reporting and ratemaking for insurable property and liability risks. Results in students able to structure (re)insurance programs to finance risk. *Credit: 3 semester hours.*

RMI 610 Life-Health Insurance and Employee Benefits

Funding premature death, medical care costs, unexpected loss of income and retirement. Results in students able to identify, measure, and fund the consequences of personal risks. *Credit: 3 semester hours.*

RMI 611 Cases in Insurance

This course includes practice-oriented readings, case analysis, topical discussions and related presentations by industry speakers. The course results in students able to connect concepts to the current and evolving practice of insurance, and in students understanding the nature of decisions insurance practitioners ordinarily have to make. *Credit: 3 semester hours.*

RMI 612 Applied Risk Research and Writing

Students, monitored by the instructor, apply the analysis tools they have already acquired to complete a series of large sample empirical research projects of applied interest to the risk, insurance or banking industry. Students are responsible for all aspects of the research project including data collection, data analysis and the presentation of their results. At the end of the course students have a first hand experience in resolving the practical issues involved in conducting large sample empirical research. *Credit: 3 semester hours.*

RMI 613 Graduate Risk Seminar

Students collaborate to examine in detail and depth topical issues in risk and insurance. Results in students able to articulate the nuanced impact of the topics examined for the practice of risk management or the formulation of social policy. *Credit: 3 semester hours.*

RMI 614. Risk Funding Tools for Insurers

This course focuses on derivatives, swaps, hybrid securities, indexed debt, contingent financing and reinsurance. The course results in students being able to finance and hedge pure financial risks faced by insurance firms singularly or jointly. *Credit: 3 semester hours.*

RMI 621 Risk Project

Students apply their knowledge and skills to complete a project of practical use to the banking, risk or insurance industry. The project, however, requires the student to apply critical thinking skills and a systematic problem-solving approach within professional contexts. The requirements and scope of the project is less than the scope of a thesis. Requires permission of department. *Credit: 3 semester hours.*

RMI 660 Finance for Actuarial Science

(note: this course can be inserted between RMI 605 and 607). Core concepts of the theory of corporate finance and asset pricing with applications of particular concern to actuaries. Students learn to appropriately modify and then apply these core concepts to insurance firms. At the end of the course, students are able to suggest practical improvements in the financial management of insurance firms. *Credit: 3 semester hours.*

RMI 661 Trading Risk in the Global Reinsurance Market

Prerequisite: None. Market-making operations and analytic structures of the global reinsurance market. While the course develops the concepts that underpin the reinsurance market, the emphasis is on how risk is traded in these markets in practice. *Credit: 3 semester hours.*

RMI 662 Introduction into Insurance Law

Prerequisite: None. Insurance contracts are the subject of a significant amount of regulations and litigation. Risk managers need to spot risk and mitigate risk through the purchase of insurance contracts and the enforcement of rights under the contracts purchased. Studying Insurance Law will also allow us to tackle some topical issues such as cyber security risks, the risks associated with climate change, and the risks associated with rogue actors. *Credit: 3 semester hours.*

RMI 699 Risk Management Internship

This internship program provides students with the opportunity to develop research and analytical skills in the area of risk management within an actual work setting environment. Concepts already considered during coursework are expected to be applied and built upon to gain a deeper understanding of the industry of risk and insurance. *Credit: 3 semester hours.*

RMI 925 Maintaining Matriculation

M.B.A. and M.S. students not registered for courses during a semester must register for RMI 925 in order to maintain matriculation and return to the program for the remaining courses. *No Credit. Fee: \$100 per semester.*

*For a complete listing of approved courses, please contact the Dean's office.

Norean R. Sharpe, Ph.D., *Dean,*

Professor of Business Analytics and Information Systems, B.A., Mount Holyoke College, M.S., University of North Carolina; Chapel Hill; Ph.D., University of Virginia.

Ivan Abel, *Associate Professor of Marketing, B.E.E.*, City College, The City University of New York; M.B.A., Baruch College; Ph.D., The City University of New York.

John Angelidis, *Chair and Professor of Management*, B.S., Georgia Institute of Technology, M.S., Ph.D., Georgia State University.

Mark Aquilio, *CPA, Professor of Accountancy*, B.S., J.D., Fordham University; LL.M., New York University.

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Vipul K. Bansal, *Professor of Finance*, B.A., Jiwaju University; M.B.A., University of Delhi; Ph.D., University of Mississippi.

James Barrese, *Professor of Risk Management and Insurance*, Robert F. Caroon Academic Chair, B.S., Ph.D., Rutgers University.

Albert J. Beer, *F.C.A.S., M.A.A.A., Assistant Professor*, B.S., Manhattan College, M.A., University of Colorado.

Mikael C. Bergbrant, *Associate Professor of Economics and Finance*, B.S., University of South Florida, M.S., University of South Florida, M.B.A., University of South Florida; Ph.D., University of South Florida.

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Patrick A. Casabona, *Professor of Accountancy*, B.A., Iona College; M.B.A., Ph.D., Baruch College of the City University of New York.

David Y. Chan, *CPA, CIA, CFE, Associate Professor of Accountancy*, B.S., M.S., St. John's University, Ph.D., Rutgers University.

Chiang-Nan Chao, *Professor of Management*, B.A., Jilin University, China; M.B.A., Lamar University; Ph.D., Arizona State University.

Thomas P. Chen, *Professor of Economics and Finance*, B.A., Tunghai University; M.A., State University of New York at Buffalo; Ph.D., City University of New York.

Young Back Choi, *Professor of Economics*, B.A., SUNY Old Westbury; M.A., Ph.D., University of Michigan.

Yeong C. Choi, *CPA, Associate Professor of Accountancy*, B.A., M.A., M.S., YeungNam University, Korea; M.S., University of Delaware; Ph.D., Drexel University.

Charles M. Clark, *Chair and Professor of Economics*, B.A., Fordham University; M.A., Ph.D., New School for Social Research.

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