About This Online Catalog

This online catalog supersedes all previous catalogs and academic regulations and is binding on all Sy Syms graduate students. It was prepared on the basis of the best information available at the time of publication. The Sy Syms School of Business of Yeshiva University (the ‘College’ or ‘Sy Syms’ for short) reserves the right to change tuition, fees, course offerings, regulations, and admission and graduation requirements at any time without prior notice. Students should consult www.yu.edu/catalog for changes.
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About Sy Syms School of Business

Our Educational Mission

The mission of the Sy Syms School of Business is to prepare the next generation of business leaders to excel professionally while embodying high levels of integrity and Jewish values. By doing this, Sy Syms aims to be the business school appropriate to Yeshiva University, a university with a unique mission of Torah Umadda that emphasizes quality teaching and research, and is highly respected by students, parents, alumni and academic colleagues at other universities.

We:

● Offer quality undergraduate programs that equip students for meaningful and challenging careers.

● Offer competitive graduate and continuing-education programs, complementing other programs at Yeshiva University, to a diverse student population.

● Assure that our programs and courses have a clear ethical basis and are grounded in Jewish values.

● Embrace alumni and the business community and involve them in our programs.

● Conduct research that addresses issues that matter and make meaningful contributions to practice and theory.

Accreditation

Yeshiva University is accredited by the Commission on Higher Education of the Middle States Association of Colleges and Schools, 3624 Market Street, Philadelphia, PA 19104, (215) 662-5606. The Commission on Higher Education is an institutional accrediting agency recognized by the US Secretary of Education and the Commission on Recognition of Postsecondary Accreditation.
The Sy Syms School of Business is accredited by the Association to Advance Collegiate Schools of Business (AACSB), 655 K Street NW, Suite 100, Washington DC, 20001, (202) 828-0400.

**About Yeshiva University**

_Yeshiva University_, in its second century, is an independent institution under Jewish auspices chartered by the State of New York. It offers programs leading to Associate, Bachelor, Master, Doctoral, and professional degrees.

In addition to its extensive teaching programs, the University maintains a network of affiliates, conducts widespread programs of research and community outreach, and issues publications.

Thousands of Yeshiva University graduates are found throughout the US and overseas, in every profession. Among its alumni are judges, university professors and presidents, religious leaders, business executives, government officials, artists, writers, doctors, and scientists. The University’s roster of honorary degree recipients includes Nobel laureates, world political leaders, philanthropists, and other individuals committed to the betterment of society.

**Sy Syms School of Business: A Brief History**

In 1987 the Sy Syms School of Business was established through a generous gift by Mr. Sy Syms. From its inception, the school pledged to offer a unique and comprehensive curriculum in business with strong liberal arts and a deep grounding in Judaic studies. The founding dean, Dr. Michael Schiff, formerly head of the accounting department at NYU’s Business School, and the founding associate dean, Ira Jaskoll, established it as a key business school in New York City, adding it to the many strong undergraduate, graduate, and professional schools already operating at Yeshiva University.

The school recruited faculty members who had the highest academic and scholarly credentials, as well as cutting-edge professional experience. Enthusiasm was evident among both students who began to enroll in the Sy Syms School and companies interested in employing our graduates. An active Placement Office was established with local, national, and international firms excited about hiring Syms graduates. Not only were students well prepared academically, but the dual curriculum and ethical basis of their Judaic and secular studies classes made them extremely attractive to potential employers. Alumni excelled in the workplace so recruiters returned to campus for more.

In the early years, the school hosted distinguished visiting faculty through the Dr. Ira Kukin Distinguished Visiting Professorship. These appointments included Dr. Franco Modigliani of MIT, a
Nobel Prize winner, and Dr. Clarence Walton, former president of Catholic University, who taught our first-ever course in corporate social responsibility.

With the arrival of Dr. Harold Nierenberg as the second dean, the school moved into an expansion phase. The Ira Rennert Entrepreneurial Institute was created to assist Syms students in starting and running their own businesses. The Doris and Dr. Ira Kukin Entrepreneurial Lecture Series provided students with the opportunity to interact with top corporate executives and CEOs. Speakers included Michael Bloomberg, Alan "Ace" Greenberg of Bear Stearns, Mickey Drexler of J Crew, Ivan Seidenberg of Verizon, Warren Eisenberg of Bed Bath and Beyond, Joel Mael of the Florida Marlins, Sumner Redstone of Viacom, and Abby Joseph Cohen of Goldman Sachs.

The school also began to offer the Dr. William and Bernice Schwartz Business Plan Competition with substantial cash prizes for outstanding business plans. A Syms Alumni Association was established, with many alumni wanting to give back to the school.

The third dean, Dr. Charles Snow, launched the Executive Roundtable, chaired by Josh Weston, former CEO of ADP, where students, alumni and members of the Sy Syms School of Business Board of Overseers would meet over dinner to network.

Over the years, one of the highlights has been the annual Syms School of Business Student Dinner and Reception. The dinner, organized by the Syms Student Council, is held in different venues each year including the Museum of Jewish Heritage; the Intrepid Sea, Air and Space Museum; the Yeshiva University Museum; Chelsea Piers; the South Street Seaport; and the Circle Line.

In 2005, the school hosted its second Noble Prize winner, Dr. Robert Aumann of Hebrew University, the first Torah observant Jew to win a Nobel Prize.

With the arrival of Dr. Michael Ginzberg as the fourth dean of Syms, the school enhanced its academic presence and reputation. Accreditation in AACSB International was made and continues to be a priority for the school. A new, updated curriculum was created and launched in the fall of 2010. As the size of the faculty increased so has the volume and quality of scholarly research and publications. An entrepreneur-in-residence was named, Professor Michael Strauss, to assist students in developing their business ideas and to help arrange internships within the community.

The first graduate program, an MS in Accounting, was introduced in fall 2009, to fulfill the New York State 150-credit requirement for Certified Public Accountants. Its first cohort graduated in May 2010.
On June 1, 2011, the University announced a new leadership team as part of a broad University-wide re-imagining process, signally the beginning of our next phase of growth and development.

Under the new leadership team of Dr. Moses Pava (dean), Professor Mike Strauss (associate dean) and Dr. Avi Giloni (associate dean), there was a renewed focus on integrating ethics into every course, celebrating the spirit of Jewish entrepreneurship across the curriculum and emphasizing experience-based learning. While maintaining its commitment to excellence in research, the school re-dedicated itself to meeting the demanding and ever-changing needs of its current and future students, and other stakeholders.

In the summer of 2012, our unique Sabbath observant Executive MBA (EMBA) enrolled its first cohort of students. Classes are being held on Sundays instead of the usual Saturdays. In the fall of 2012, we launched the Honors and Entrepreneurial Leadership Program. We are continuously planning and designing news courses like Principles of Success and the Causes and Cures of the Financial Crisis taught by leading academics and practitioners.

In July of 2017, Michael Strauss was named interim dean of Sy Syms. Continuing its growth as a seminal graduate school of business, in 2017 Sy Syms enrolled the inaugural class for its Master of Science in Taxation program.

In May 2019, Dr. Noam Wasserman became the dean of Sy Syms. In his first year, he led Team Syms in major collaborative initiatives to strengthen every part of the school, including the undergraduate program, graduate programs, post-graduation offerings, faculty hiring and development, and the Board of Overseers.

- Within the **undergraduate program**, he raised the first two multi-year donations to the Honors Program that enabled its course offerings to grow 50%, created a reinforcing cycle of entrepreneurship offerings inside and outside the classroom that enables students to get practical experience in both the investor and founder realms of startups, and developed and introduced a new Jewish Values curriculum that prepares students for the challenges they will face as Torah-grounded Jews acting with integrity in the workplace.

- Within the **graduate programs**, he and the faculty led the launch of the new Mitzner MS degree in Real Estate; sparked a complete rethinking of the in-person, lockstep 2-year EMBA program that led to a new online part-time MBA program that includes electives/concentrations and the flexibility to do the program in as little as a year and a semester or to spread it out over three years; and started knitting together the disparate grad programs into a cohesive suite that shares electives and other resources.
Regarding **post-graduation offerings**, he introduced the concept of one-day bootcamps for YU alumni and other mid-career professionals, at which they dive deeply into a domain of knowledge and practice that is directly relevant to their current stage of life or career. The first bootcamp was his well-honed Founder Bootcamp, which debuted in the YU Innovation Lab and then move to Israel for the first time, and will be followed by an Angel Investor Bootcamp and other offerings.

Regarding **faculty hiring and development**, he and the school’s department chairs rejuvenated the school’s research-faculty hiring by bringing into almost every department new full-time professors from top universities (Columbia, UC Berkeley, Yale, and Rutgers) and teaching the existing faculty how to broaden their teaching portfolios to include experiential, practice-oriented methods.

Finally, he led a complete redesign and reconstitution of the Sy Syms **Board of Overseers**, focused it on the hiring issues faced by the students (e.g., what skills are needed to prepare them for the next jobs and how can we pave a path for them to the best jobs), and introduced committees focused on the industries on which students either currently focus or should increasingly focus in the coming years.

In his second semester, sparked by the coronavirus outbreak, Dean Wasserman led the dramatic and rapid move of Sy Syms from being a full-online school to being **fully online** only 9 days later. In anticipation that students would face major problems with summer internships as a result of the crisis, he created five **major new Summer Initiatives** that gave teams of dedicated and talented YU students opportunities to have substantive summer experiences while contributing to the strengthening of numerous non-profits and startups that tapped them to complete high-impact projects.

### Facilities

EMBA classes are typically held on the Washington Heights campus. Otherwise, graduate classes are generally held at our midtown location, the Israel Henry Beren campus located on the corner of 33rd Street and Lexington Avenue. Classes are held at 215 Lexington where students have access to Career Services, the Registrar and Student Finance. The lower level of 215 Lexington includes the Le Bistro Café and students also have access to the Kushner Dining Hall in 245 Lexington Avenue.

Graduate students have access to the Heidi Steinberg Library with full privileges including digital content.

### Admissions

Sy Syms faculty and administrators work closely with YU’s Graduate Enrollment Management group to find dynamic, enthusiastic and qualified applicants for the school’s programs. The Syms graduate
programs enrolls a diverse student body from across the country and internationally. Students have a wide range of academic and professional experiences that creates a dynamic classroom environment.

Applications are reviewed using a holistic approach and admissions are made on a rolling basis.

Student Finance

The Yeshiva University Office of Student Finance assists Sy Syms graduate students in navigating the channels of financing their education. To determine eligibility for Federal student loans students can complete the Free Application for Federal Student Aid (FAFSA). The YU student code for FAFSA is 002903. The Office of Student Finance is also helpful in working with students through the various payment options to make it possible for students to continue their education.

You can learn more at www.yu.edu/osf.

Programs of Study

Executive Master of Business Administration

The Sy Syms School of Business Master in Business Administration program is dedicated to building a learning community empowering the emergent generation of business leaders. We offer the tools, the knowledge and the experience shaped by the highest ethical standards, in a unique way that only Yeshiva University can deliver. With the emphasis on small class size that maximizes the interaction between students and faculty, and an exclusive curriculum designed by seasoned business leaders and renowned academics, Sy Syms EMBA has forged an exceptional brand in the marketplace.

With the aim of delivering the greatest value to our students, this program:

- Offer a wide range of courses to provide students with a comprehensive set of core business skills and experiences
- Expose students to current business trends and management developments
- Integrate our courses to meet real world requirements for holistic solutions
- Inculcate ethical values, consistent with the Jewish tradition, in our courses and programs
- Mentor our students so that they can successfully leverage their new capabilities to advance their career aspirations

Our students come from wide-ranging professional backgrounds in finance, marketing, nonprofit, sales and technology, and they benefit from small, personalized classes; outstanding faculty, as well as an extensive, accomplished alumni network. Add our study abroad component, which takes students to Israel to witness firsthand business practices in emerging companies, and you have a unique graduate education experience.
Admission Requirements

We want to learn about what sets you apart. Sy Syms School of Business values interesting individuals who are earnest in their career aspirations. Our students are diverse. Our faculty is world renowned. The curriculum is rigorous. We believe this is the MBA for executives that fits with your career goals. Here’s what you need to do to apply:

- GPA of 3.0 and above (official transcripts)
- Interview. Once your online application is complete and under review, you may be contacted by a member of the Admissions Office to schedule an on-campus interview. Please keep in mind: Interviews are by invitation only.
- Two letters of recommendation

International students must take either the TOEFL, the PTE, or the IELTS — scores are valid for 2 years. You may be exempted if you have earned a degree from an institution in which English is the language of instruction.

Courses

**Introduction and Orientation, Team Building** – MAN 7000, 1 cr.
This course covers the basic theories of team formation and execution. Utilizing an applicable case, teams will formulate and present their assessments of the case at the conclusion of the course.

**Quantitative Methods** - IDS 7720, 3 cr.
The objectives of this course are to provide (i) a brief survey of descriptive statistics, (ii) a brief introduction to probability, (iii) a brief survey of inferential statistics, and (iv) an introduction to linear regression. Each of these topics are required for courses you will be taking later in the Syms EMBA program. Students also will find many of these useful in your careers as well.

**Financial Reporting & Analysis** - FIN 7745, 3 cr.
Whether you are an employee, a business owner, and/or the director of your own personal finances, it is extremely important for you to have a mastery of financial statements that are widely used in business, including the balance sheet and income statements. This course will help you answer critical questions from financial statements about a business—whether it is a large multinational company like Apple, or a single-owned business such as software consulting, a restaurant or retail store. At the end of this course, you too would be able to evaluate a company’s current and future profitability, its growth potential, and solvency.

**Entrepreneurship**- MAN 7770, 3 cr.
This course covers the challenges in and methods for planning and managing the principles and practices associated with starting or acquiring and growing a small business, whether it is based on a
product or service. It is aimed at the entrepreneur or would be entrepreneur as well as the intrapreneur (corporate new venturing), providing insight into both the practical and theoretical aspects of starting an enterprise from scratch or in helping grow an existing enterprise. New venturing is extensively covered. Students will learn to develop a business plan. An equally important focus of the course will be to learn the management techniques associated with operating a new business or corporate venture and include the major functional areas such as marketing, sales, planning, finance, accounting, customer service, operations, technology, organization and people management through a combination of lectures, experiential exercises, team activities, guest speakers, case studies and class participation.

_Ethics and the Legal Environment - MAN 7751, 3 cr._
This course provides an intensive study of the legal and ethical issues faced by business enterprises and their managers. The course provides a practical overview of laws and regulations including business crimes, contracts, torts, consumer protection, employment relationships, dispute resolution, intellectual property and business formation and management, with a primary focus on US federal and state laws. The course will also examine the sources of moral, legal, and ethical norms in the business world and how they inform business decisions. By the end of the course students will think proactively with regards to the law as a tool to protect rights and property interests.

_Financial Management - FIN 7751, 3 cr._
The purpose of the course is to provide an introduction to the basic concepts and tools of modern financial analysis. In the course, the student learns how to assess and value investments, on both the corporate and personal level. This includes loans, leases, mortgages, and small business financing. It also shows how to approach investment in the stock and fixed income markets.

_Marketing Management - MAR 7740, 3 cr._
Marketing activity is the core of an operating business. It provides the managerial focus for the interfacing with customers and the source of intelligence about customers, competitors and the general environment. Managers must identify and measure consumer’s needs and wants, assess the competitive environment; select the most appropriate customer targets and then develop marketing programs that satisfy consumer’s needs better that the competition. Further, marketing focuses on the long run relationship of a company to its customers as well as short-run sales and profits.

_Decision Models and Management Controls - MAN 7850, 3 cr._
This course introduces the use of a managerial accounting information system for planning, controlling and decision making. It is intended for management consultants, senior managers, and/or individuals who run their own business. The lectures will emphasize working through problems of the kind found in practice.

_Business as a Human Enterprise - MAN 7750, 3 cr._
Today's business environment requires imaginative leadership to deal with the turbulent marketplace. The Leadership Dialogue and Forum hosts top executives from major multinational corporations and
leading entrepreneurs. This lecture series is intended to provide students with the opportunity for an intimate dialogue with business leaders, entrepreneurs, trailblazers and innovators across diverse business sectors to share their insight. This series, which is held one weekday evening a month, over the course of the two years, provides a personal setting in which students learn from the most influential business and leadership minds, representing the most successful organizations in the world. This course provides students with a broad range of senior executive perspectives; an experience which enables them to become effective leaders in a variety of organizational settings.

**Intro to Microeconomics - ECON 7773, 3 cr.**
Economics is the science of making decisions in the presence of scarce resources,” and managerial economics, therefore, focuses on how to use scarce resources to achieve managerial goals. The goal of the course is to enable students to apply the tools of microeconomics – such as marginal analysis, elasticity of demand, and implicit costs – to decision-making. The students, thus, will be able to use economic theory to augment their management skills with the economic concepts that underlie all business activities.

**Corporate Finance - FIN 7775, 3 cr.**
The purpose of this course is to provide an understanding of the main issues of modern Corporate Finance. The focus is on understanding how corporations operate, on improving decisions at all levels and to some extent on current issues in corporate financing debates. It builds on the foundations taught in the introductory course. In particular, we will ask: Why do IPO’s seem to leave money on the table? How should firms finance their operations? What should we look for in the debt prospectus? What happens in bankruptcy and why should we care about it? Why did dividends disappear and then come back? Are mergers good and for whom? And finally, what is wrong with corporate governance?

**Managing & Leading in the Global Marketplace – MAN 7763, 3 cr.**
Leadership has been frequently heralded by writers and executives as the key to a sustained, competitive advantage on the part of U.S. organizations. In addition, it is clear that developing leadership qualities and displaying leader behavior are requirements for individuals attempting to progress in their careers. It is important for aspiring managers to learn about the nature of effective leadership and how they can develop their own competencies in this area. This course is designed to give you the leadership skills required to get results in businesses that have undergone rapid and radical transformation.

**Bus Strategy and Adv Leadership - MAN 7783, 3 cr.**
Leaders are responsible for guiding an organization, business, division or department toward achievement of predetermined outcomes regardless of their organization’s sector/industry. Leaders conceive and drive mission, purpose and strategy; mobilize stakeholders in service of that vision and purpose; and, ensure that the execution of strategy in service of the mission and purpose, is done efficiently and with minimal disruption to the organization. As the rapid pace of change, disruptive competition, and evolving workforce trends make the role of the leader more challenging, leadership must be viewed as an integrated accountability encompassing leading change; defining and maintaining
a healthy organizational culture; and, developing an engaged and committed workforce. And as research has shown, effective leadership now more than ever, is a relational activity. Understanding oneself, managing oneself and relating to others are critical competencies of the 21st Century leader.

Marketing and Social Media - MAR 7750, 3 cr.
Brand success does not just result from focusing on the product, but rather from recognizing the product’s experience, the benefits, and the emotional value it delivers. In the face of rapidly evolving technology. This course will give a student an overview of the various social media available to companies today and explore their attributes and how to maximize value from each potential channel. We help the student understand deeply the characteristics necessary for brands to successfully adapt and adjust to technological changes --- today and tomorrow.

5-Day NYC Residency – MAN 8000A, 4 cr.
5-Day Israel Residency – MAN 8000B, 4 cr.
Combining classroom work, visits with innovative companies and team projects, these courses give students an intensive education in how companies can innovate in a fast-changing world. International orientation is emphasized, along with how a new technology is turned into a product and how to scale on a global basis.

Master of Science in Accounting
The Master of Science in Accounting Program is designed for students who have completed an undergraduate degree in accounting or another business discipline (including economics) and wish to become a licensed CPA in New York State. The program will help prepare you to become a successful accounting practitioner by offering:

- Courses that combine the theory and practical knowledge of advanced accounting topics and important related fields
- Electives that are being constantly updated to correspond with changes in accounting practice and/or changes in overall business practices (e.g., we have recently started offering courses in data analytics, advanced auditing and contemporary topics in accounting).
- Instructors who understand the importance of developing your professional knowledge and skills
- Classmates who are preparing to enter a professional accounting career
- Both an AACSB accredited and New York State approved curriculum

Admission Requirements

- Bachelor’s degree in Accounting or another business discipline from an accredited college or university.
- Minimum 3.0 G.P.A. and a 500 on the GMAT. The GMAT requirement is waived for G.P.A.’s of 3.2 or above.
Official transcript, resume, and two letters of recommendation.

Curriculum

The Master in Accounting is a 30 credit program comprising ten courses. For Sy Syms Undergraduates, this total includes Taxation for Individuals and Taxation for Business Entities. The program can be taken full time for one year (e.g., the fall and spring semesters) or part time for two years. Admitted students whose business major was not accounting may be required to take some or all of the following additional courses (which can fulfilled by taking accredited online courses and/or courses in our summer program) prior to the students’ first semester and/or following the second semester; this is to be determined by an advisor at the time of admission:

- Auditing
- Intermediate Accounting
- Managerial Accounting
- Federal Income Taxation I
- Federal Income Taxation II

We are also offering a combined BS/MS program for Sy Syms undergraduates majoring in accounting. Under this program, students will be admitted in the first semester of their senior year and be allowed to take up to four MS courses in their senior year along with two MS courses in the following summer. After completing these six MS courses, students can then take their remaining four MS courses in the fall to graduate. In other words, students may be able to graduate in the same calendar year with the combined BS/MS degree as they would have with the undergraduate accounting degree.

The following is a list of courses offered in the fall, spring and summer semesters:

Fall Semester:

- Forensic Accounting
- Not-for-Profit and Governmental Accounting
- Tax Practice and Research
- Contemporary Topics in Accounting
- Federal Income Tax I

Spring Semester

- Ethics
- Financial Statement Analysis
- Elective - Advanced Auditing
- Elective - Data Analytics
- Elective - Accounting Information Systems
- Federal Income Tax II
Summer Semester**:

- Federal Income Tax I
- Federal Income Tax II
- Deferred Compensation and Employee Benefits
- Taxation of S Corps
- Intermediate Accounting
- Managerial Accounting
- Auditing
- Financial Statement Analysis
- Data Analytics

**May not be offered every summer (please check with Program Director or his assistant)

Master of Science in Taxation

The Master in Taxation program is designed to educate highly motivated students to meet the growing demand for dedicated tax professionals. The students that graduate from this program will have an immediate impact in a variety of careers across a wide variety of industries. This program can also fulfill the 150-hour credit requirement for the New York State CPA exam for those students who have the requisite undergraduate credit requirements in accounting and business. This is a fast-based program and requires a substantial time commitment from students.

Admission Requirements

- Bachelor’s degree in accounting or another business discipline.
- Minimum 3.0 G.P.A. from an accredited college or university.
- Official undergraduate transcript and a resume.

Curriculum

The Master in Taxation is a three semester, 30-credit, full-time-only program spanning three semesters: Fall, Spring and Summer.

- Fall Semester:
  - Corporate Federal Income Tax
  - Deferred Compensation
  - Tax Practice and Research
  - Accounting for Income Tax
  - Taxation of Financial Instruments
Spring Semester:

- International Taxation
- Tax Research
- State and Local Taxation
- Flow-through Entities and Owners
- Estate and Gift Taxation

Summer Semester:

- Reorganizations and Liquidations
- Contemporary Topics in Taxation

Academic Policies

All programs are registered by the New York State Education Department and meet its educational requirements.

Sy Syms School of Business Faculty Location

The main faculty offices of the Sy Syms School of Business of Yeshiva University are located at 2495 Amsterdam Ave., 4th fl, New York, NY 10033

General Obligations

It is the responsibility of each student to be familiar with and to comply with all bylaws, rules, regulations and standards, to pay all fees and charges, and to meet the specific requirements of any course for which s/he is enrolled, including prerequisites and co-requisites wherever required.

Academic Standing

MS students must receive a grade of C or higher but the overall GPA must be a 3.0 to satisfy the requirements for graduation.

EMBA students must receive at the minimum all P’s in order to be in good academic standing.

Academic Probation and Dismissal

Future registrations for all graduate students placed on academic probation must be reviewed and approved by the Directors of that particular graduate program and the Dean’s Office of the Sy Syms School of Business.
MS Programs
Any student that falls below a 3.0 GPA in any semester will be placed on academic probation. If in the next semester the student is enrolled the student does not achieve a 3.0 GPA they will be dismissed from the program. If the student fails to meet the 30 credit requirement for graduation they will be dismissed from the program.

Executive MBA
An EMBA student that receives a failing grade in one semester will be placed on academic probation. Another failing grade in any subsequent semester can result in dismissal from the program. Two failing grades in one semester will result in automatic dismissal from the program.

Maintenance of Matriculation
Students in the graduate programs are expected to complete their respective program by enrolling in successive semesters. It is ultimately the responsibility of the student to ensure that the registration, withdrawal, and leave of absence protocols particular to the Sy Syms School of Business and your specific program are followed in a timely manner to ensure your current enrollment status is accurately recorded by the university. Maintenance of proper enrollment can guard against program and/or student finance issues. Questions regarding maintenance of matriculation should be brought to your academic advisor or the Office of Student Finance, as appropriate.

MS in Accounting
Students must register at least part time. For all of the graduate programs at Sy Syms School of Business part time will constitute 6 credits and full time will constitute 9 or more credits. Any student that does not enroll in their next required semester must complete a Leave of Absence form provided by the Office of the Registrar.

Any student that wishes to enroll for less than 6 credits must first get approval from the Director of the Masters of Science in Accounting program. Students will only be allowed a maximum of one year leave from the program.

Executive MBA
Executive MBA students must maintain consistent registration for every semester within their admissions cohort. On a case by case basis the Director of the EMBA program will determine if a student can take a leave of absence. The student must provide documentation for the reason for the leave. Determination will be based on factors such as the semester in question, the student’s academic standing and availability of space in the proceeding cohort.

MS in Taxation
Students must register as full-time and must maintain their enrollment for every semester within their admission cohort. On a case-by-case basis the Director of the MS in Taxation program will
determine if a student can take a leave. The student must provide documentation for the reason for the leave. Determination will be based on factors such as the semester in question, the student’s academic standing and availability of space in the proceeding cohort.

**Late Registration**

Continuing students will be notified by the Sy Syms Graduate Program Office when registration for the next semester opens. MS students will have until the end of the Drop/Add period of the next semester to complete registration and EMBA will have until the first day of classes. After those dates registration will close and if a student has not registered by that date they will be subject to a late registration fee of $250.

An official academic calendar for the Sy Syms Graduate Programs will be posted on the websites of the Sy Syms School of Business and the Office of the Registrar. It is the responsibility of students to consult this calendar and be familiar with all key program dates and deadlines.

**Attendance Policy**

Each professor in the graduate programs determines the attendance policy for their course and it is the student’s responsibility to know and understand the policy. It is expected that students attend class regularly. If a student has a specific reason why they will miss a significant number of classes they must alert the Professor as well as the Graduate program office immediately.

**Withdrawal Policy and Refunds**

The Sy Syms School of Business’ Graduate programs follow the withdrawal and refund policy of Yeshiva University. EMBA students must attend all classes offered in every semester and can only withdraw if they are withdrawing for the semester or separating from the university; MS in Accounting students are permitted to drop individual classes. Any student that wishes to withdraw either in full or from individual classes must alert the Graduate program office of their intent to do so. Students will be responsible for making sure they have successfully completed the withdrawal process through either notification of intent to the Graduate Program office or MYYU as this activity will be used to determine what refunds if any are owed. The University refund policy is as follows:

- A student who withdraws at the end of the first week of class receives a 100% refund.
- A student who withdraws at the end of the second week of class receives a 75% refund.
- A student who withdraws at the end of the third week of class receives a 50% refund.
- A student who withdraws at the end of the fourth week of class receives a 25% refund.
- No refunds are given after the fourth week. Fees are not refundable. Any appeals to the refund policy should be made directly to the Office of Student Finance.
MS students can drop a class without a “W” up to the tenth week of class but must still alert the Graduate program office that they intend to drop the class so that they can be adequately advised on how their program may be affected.

**Leave of Absence**

Students in the Masters in Accounting program who intend to take a leave for a semester and then return, must alert the Graduate Programs office of that intent and must also file a Leave of Absence form with the Office of the Registrar. If a Leave form is not filed then readmission may be denied. Leaves of absence are granted for a maximum of 180 days in a 12 month period.

**Official Withdrawal**

A student who is withdrawing from the University and does not expect to return at some future date should fill out Withdrawal form, available in the Registrar’s Office. Completion of this form is necessary for the student’s record to bear the notation that an official withdrawal was granted. (A student who plans to return at some future date should instead submit a Leave of Absence form; see description below.)

**Financial Holds**

At the beginning of each semester the Office of Student Accounts will send a bill to each student for the tuition and fees owed for the current semester. It is the duty of each student to ensure that they receive the bill, that the amount is correct and that payment is received. Bills are mailed to the permanent address on file and the student is responsible for making sure all information is up to date. Students can also always check their account status by logging into their MYYU account at any time. Any student that carries a balance from one semester to the next will have a hold place on their account and they will not be able to register for the current semester until that hold is removed. If the hold is not removed by the last day a student can add a course with permission, then the student will not be allowed to register for the upcoming semester. If the hold is not cleared by the next consecutive semester that the student was due to register the student will be withdrawn from the program and must apply for reinstatement.

**Academic Integrity**

Sy Syms School of Business’ Graduate students are expected to uphold the highest standards of academic integrity. All work students submit must be their own. All outside sources used in coursework and assignments must be properly cited. Academic dishonesty includes but is not limited to plagiarism, cheating on an exam, passing off another’s work as your own or any type of falsification. Anyone found to be in violation of this academic integrity policy will be brought before the Academic Review Committee of the Sy Syms School of Business, which will review the alleged violation and can
impose sanctions based upon the seriousness of their findings. Those sanctions can include dismissal from the program.

Exam Policy
Students will be expected to take their exams when scheduled. If a student cannot take an exam at the scheduled time due to serious illness or extreme circumstances, they must contact the Graduate Program office and the Professor immediately in writing and provide documentation. Together, the Director of the program and the Dean’s office will determine if the student will be allowed to take the exam at another time. If permission is granted, the student has up to six weeks after the end of the semester to take the exam.

Grades
Presented in this section are abridged grading scales used in the Sy Syms School of Business. These grades are awarded in the normal course of study in your program. Additional administrative grades may be used in special circumstances. A full legend of grades will appear on your transcript. Further information may be obtained by contacting the Office of the Registrar at http://www.yu.edu/registrar

Master of Science:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Quality Points</th>
<th>Used in GPA</th>
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<tbody>
<tr>
<td>A</td>
<td>4.000</td>
<td>Yes</td>
</tr>
<tr>
<td>A-</td>
<td>3.687</td>
<td>Yes</td>
</tr>
<tr>
<td>B+</td>
<td>3.333</td>
<td>Yes</td>
</tr>
<tr>
<td>B</td>
<td>3.000</td>
<td>Yes</td>
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<tr>
<td>B-</td>
<td>2.687</td>
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<td>C+</td>
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<td>C</td>
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<td>C-</td>
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<tr>
<td>F</td>
<td>0</td>
<td>Yes</td>
</tr>
<tr>
<td>G</td>
<td>Unauthorized Withdrawal</td>
<td>Yes</td>
</tr>
<tr>
<td>W</td>
<td>Withdrawal w/o penalty/prejudice</td>
<td>No</td>
</tr>
</tbody>
</table>

Master of Business Administration (in descending order of merit).

<table>
<thead>
<tr>
<th>Grade</th>
<th></th>
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<tbody>
<tr>
<td>H</td>
<td>Honors</td>
</tr>
<tr>
<td>HP</td>
<td>High Pass</td>
</tr>
<tr>
<td>P</td>
<td>Passing</td>
</tr>
<tr>
<td>F</td>
<td>Failure</td>
</tr>
<tr>
<td>G</td>
<td>Unauthorized Withdrawal</td>
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<tr>
<td>W</td>
<td>Withdrawal w/o penalty/prejudice</td>
</tr>
</tbody>
</table>
Incomplete Grades
A grade of Incomplete (INC) will be given when; due to extraordinary circumstances a student is not able to complete an exam or an assignment. The student must have obtained permission from the Professor prior to the exam or assignment due date. All work must be submitted six weeks after the end of the semester, or the grade will change from INC to an F.

Repeat Grades
MS students who get below a C must retake that course in the next semester the course becomes available. EMBA students who receive an F in any class will be allowed to retake that class by permission of the Director only. The first grade will remain on the transcript and both grades will be computed in the cumulative GPA. Students cannot retake a course that they have received a grade of C or higher in the Masters or a P in the EMBA program.

Transfer Credits
MS in Accounting students can transfer up to 12 credits from another AACSB accredited graduate Masters in Accounting program. Students must provide to the Director of the program the following: an official copy of their transcript, course descriptions and syllabi for any course they wish to be considered for transfer credit. The Director of The MS in Accounting program will determine if the credits are transferrable. For students enrolled in the MS in Accounting program who wish to take a required course in the Master’s program at another institution they must have prior approval from the Director of the Master’s program in order for the credit to be transferred. They must provide the Director with the name of the course, a course description and why they want to take the class at another institution. No course will be accepted for transfer credit if the student receives below a B in the course.

EMBA, MS in Accounting, and MS in Taxation students cannot transfer any credits from prior graduate work nor can they take courses towards the degree at another institution.

Appealing Grades
Professors have sole discretion on establishing standards of performance and judgments on the quality of students’ performance that are fair and reasonable. Grades determined in this manner are final and not subject to review. If a student believes that they received a final grade inconsistent with this policy they have up to 10 days after receiving the final grade to request a meeting with the Professor to discuss how their grade was determined. If after that individual meeting the student is still not satisfied or if the Professor refuses to meet with the student then the student can put their appeal in writing to the Professor, the Director of the program and the Dean of Sy Syms. The Director will have the duty to review the appeal and if they determine that the grade given is justified their decision is final. However, if the Director finds merit to the appeal then the Director will meet with the Professor to review how the final
grade was determined. At any time in this process the Director can consult with another Professor qualified to teach the course to review the grade. If after independent review it was proved that the grade given was not appropriate then together, the Professor and the Director together will determine the students’ new final grade.

Exam Policy
Students will be expected to take their exams when scheduled. If a student cannot take an exam at the scheduled time due to serious illness or extreme circumstances they must contact the Graduate Program office and the Professor immediately in writing and provide documentation. Together, the Director of the program and the Dean’s office will determine if the student will be allowed to take the exam at another time. If permission is granted, the student has up to six weeks after the end of the semester to take the exam.

Time Limitations
Students must complete all degree requirements in a timeframe of no longer than two years. Part time MS in Accounting students will have up to three years.

Internships
Graduate students will be allowed to apply for internships for credit in the fall or spring semesters. Students must complete the Internship Application available in the Sy Syms Offices and get approval from the Director of the program. Any student that wishes to have an internship for credit must complete the application by the fourth week of classes in that semester. MS in Accounting students will be charged that academic years per credit charge for every internship credit they obtain, with every 100 hours equaling one credit. EMBA students will not be charged for internship credits.

Disability Accommodations
Students who need accommodations for exams must register with the Office of Disability Services. They must provide documentation from a qualified practitioner that describes the nature of the disability, the functional limitations associated with the disability, severity of these limitations and recommended reasonable accommodations. Once accommodations have been determined the student is responsible for alerting the Professor at the start of the semester. Accommodations need to be made one week before any exam. For final exams, students must request accommodations with the Office of Disability Services. These procedures need to be followed every semester a student is enrolled.

Undergraduate Student Restrictions
Sy Syms School of Business undergraduate students who wish to take summer courses that are offered by the MS in Accounting program to be used to fulfill undergraduate requirements must obtain
permission from the Chair of the Accounting Department and their respective Academic Advisor. Any student taking such courses will be charged the graduate credit rate. Undergraduate students are not allowed to take EMBA courses.

Graduation
MS in Accounting students may graduate in May, September or January. EMBA and MS in Taxations students will be considered candidates for graduation in September. The commencement ceremony for all candidates takes place in May. All students who are eligible for graduation must complete an Application for Graduation available in the Office of the Registrar and pay a fee of $150. Students who are candidates for graduation in January must complete the form and pay the fee by November 1st; May candidates by March 1st and September graduates by June 1st.

Final approval for graduation is given by the Office of the Registrar once the degree requirements have been met and contingent on the approbation of the faculty.

Records and Transcripts
In accordance with the provisions of FERPA, a transcript is not issued without the student’s written request, except in a few circumstances in which the law allows or requires a transcript to be sent without the student’s permission. Details are given in the University’s FERPA policy statement, a copy of which may be obtained as described under Privacy Rights.

Records of students are sent only in the form of a transcript. No partial records are sent, nor ones listing only courses without grades.

A transcript is not issued for a student who has an overdue debt to the University or has failed to return all books to its libraries.

Change of Name
A student who wishes to change either a first or last name on School records must file a Request for Change of Name on School Records form in the Office of the Registrar.

A student who believes that there is an error in his or her academic record (e.g., in a grade, average, credit value, or course description) must promptly call this to the attention of the Office of the Registrar. Even if there has been a mistake on the part of the University, no request for a correction will be considered unless the student notifies the Office of the Registrar within three months.

Diplomas
Duplicate or revised diplomas can be secured under certain circumstances determined by the standards accepted by American universities. Full information is available in the Office of the Registrar.
Change of Address

Students who change their home or local residences are required to notify the Office of the Registrar of the change of address within 10 days by filing a Notification of Change of Address form available in the Office of the Registrar. A student is responsible for all mail sent to the old address if the University has not been so notified.

Privacy Rights

In accordance with the provisions of the Family Educational Rights and Privacy Act of 1974, as amended (Section 438 of the General Educational Provisions Act, 20 USC 1232g), also known as “FERPA,” Yeshiva University has adopted certain policies to protect the privacy rights of its students with respect to their education records. FERPA affords students certain rights of access to their education records. FERPA also limits the persons to whom the university may disclose a student’s education records and permits certain disclosure without the student’s written permission. Please visit the Office of the Registrar or its Web site to obtain the Yeshiva University FERPA Policy Statement.

Student Responsibility

It is the responsibility of each student to ensure that all regulations have been observed, all fees paid, and all course requirements met, including prerequisites whenever required. The degree candidate should note that completion of the specified number of credits does not in itself satisfy degree requirements.

Use of the College's Name

No student or student organization may use the name of the Sy Syms School of Business of Yeshiva University for any commercial purpose without written permission from the Office of the Dean.
Course Descriptions

Executive MBA

Business Strategy – MAN 7760, 2 cr.

This course is designed to help executives understand the fundamental issues of what Strategy is, why it matters and how it should be formulated. Strategy is the central integrative concept of how a firm will achieve its objectives, including how it creates, delivers and/or captures value. We draw on functional business areas such as Marketing, Accounting, Finance and Information Science, as well as academic disciplines such as Economics, Psychology and Sociology. What sets this course apart from functional courses and the academic disciplines is that it is integrative; it focuses on our understanding of the firm as a whole by taking the perspective of the general manager seeking to establish a strong position while operating an inherently complex environment.

Corporate Finance – FIN 7775, 2 cr.

The purpose of this course is to provide an understanding of the main issues of modern Corporate Finance. The focus is on understanding how corporations operate, on improving decisions at all levels and to some extent on current issues in corporate financing debates. It builds on the foundations taught in the introductory course. In particular, we will ask: Why do IPO’s seem to leave money on the table? How should firms finance their operations? What should we look for in the debt prospectus? What happens in bankruptcy and why should we care about it? Why did dividends disappear and then come back? Are mergers good and for whom? And finally, what is wrong with corporate governance?

Decision Models Module – IDS 7769, 1 cr

This module will give students experience with developing and implementing mathematical models to improve managerial decision making using Excel as the modeling tool. The module will cover a series of models such as product mix, pricing, scheduling, production planning, financial planning and portfolio optimization models which have been proven effective in solving business problems in finance, accounting, interpreting results and performing sensitivity tests.
Entrepreneurship and the Management of Change – MAN 7770, 3 cr.

This course provides the student with critical entrepreneurial strategies, skills, knowledge, techniques, methods and hands on experience needed to create businesses which utilize processes, practices, talent, operations, services, and resources in a sustainable and responsible manner. In a changing, turbulent environment, there is a tendency for managers to revert to reactive, short term strategies in the belief that change is a temporary state benefiting the organization and its members. This course is designed to familiarize students with a broad range of organization development and change theories and with the problems and issues relating to organizational change.

Ethics and the Legal Environment of Business – MAN 7751, 2 cr.

This course investigates the nature and sources of ethics and law on the domestic and the international scale, their theoretical underpinnings and their practical significance and application to business organizations, governments and society at large. The course also examines law as an instrument of social change, with particular reference to both federal and state judicial systems, jurisdiction and litigation, alternative dispute resolution, constitutional considerations, administrative agencies, business crimes, torts, contracts, intellectual property and international business.

Financial Management – FIN 7751, 3 cr.

This course covers the basic ideas and tools of modern finance. A basic understanding of these concepts is an absolute necessity for anyone who intends to work in a company, or own a small business, and it is useful for independent contractors as well. You will learn how to evaluate loans and projects and how to invest your money. The tradeoff between risk and return will be discussed as well as agency relationship in corporations.

Financial Reporting & Analysis – FIN 7745, 3 cr.

This is an introduction to the financial reporting process and financial statements. Integrating concepts from accounting, economics, and business strategy, students learn financial statement analysis by performing the analysis on actual companies.

Blended:

In addition to the in class sessions there will be five online conference calls of 30 minutes a week that are recorded and posted on Angel where homework and other problems will be solved.
International Residency - MAN 8000, 4 cr.

No country is an island and the world of business is even less so. Our ambition is to educate skilled executives, who are highly competitive and recognized in the international business arena. Therefore, our program integrates a distinctive international perspective into its core structure. By following this approach, the participants are directed towards a global business mindset from the very start of their executive education. Students participate in seminars, lectures, meetings with business executives and government leaders, and company site visits.

Introduction to Macroeconomics – ECON 7773, 3 cr.

Monetary policy in the U.S. and around the world is frequently in the news as policymakers work hard to control inflation, bring about balanced growth and maintain the stability of the financial system. Introduction to Macroeconomics, Money and Banking is a course that looks at the workings of the overall economy and how monetary and financial policies affect it.

Leadership Forum – MAN 7750, 4 cr.

Today's business environment requires imaginative leadership to deal with the turbulent marketplace. The Leadership Dialogue and Forum hosts top executives from major multinational corporations and leading entrepreneurs. This lecture series is intended to provide students with the opportunity for an intimate dialogue with business leaders, entrepreneurs, trailblazers and innovators across diverse business sectors to share their insight. This series, which is held one weekday evening a month, over the course of the two years, provides a personal setting in which students learn from the most influential business and leadership minds, representing the most successful organizations in the world. This course provides students with a broad range of senior executive perspectives; an experience which enables them to become effective leaders in a variety of organizational settings.

Management Accounting – ACC 7721, 2 cr.

This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control. The course should be useful for those who intend to work as management consultants, and in general, for those who will become senior managers.

Managing & Leading in the Global Marketplace – MAN 7763, 3 cr.
Leadership has been frequently heralded by writers and executives as the key to a sustained, competitive advantage on the part of U.S. organizations. In addition, it is clear that developing leadership qualities and displaying leader behavior are requirements for individuals attempting to progress in their careers. It is important for aspiring managers to learn about the nature of effective leadership and how they can develop their own competencies in this area. This course is designed to give you the leadership skills required to get results in businesses that have undergone rapid and radical transformation.

Managing and Leading in a Global Marketplace – Advanced Leadership Seminar – MAN 7780, 3 cr.

In every industry most organizations are in a state of continual strategic change, in response to dynamic market conditions at industry and regional levels. This course prepares students to understand the requirements of different types of strategic change, such as geographic expansion, shift in market focus, turnaround situations, and others. The course will consist of solid theory, integrating materials in the other leadership courses but will be very practical in its orientation. Students will study case material from companies that were poised for significant strategic change and in small teams, will present how they think the company executives should lead the change. Further case material will provide insights into what actually happened which students will then compare with their recommendations.

Marketing Management – MAR 7740, 3 cr.

Marketing activity is the core of an operating business. It provides the managerial focus for the interfacing with customers and the source of intelligence about customers, competitors and the general environment. Managers must identify and measure consumer’s needs and wants, assess the competitive environment; select the most appropriate customer targets and then develop marketing programs that satisfy consumer’s needs better that the competition. Further, marketing focuses on the long run relationship of a company to its customers as well as short-run sales and profits.

Blended:

The Marketing Management course is meeting eight times for in-class teaching (2.25 hours X 8 = 18 hours) and seven times online. Each online session provides about 45 min. of lecture time (divided into 3 to 4 separate presentations) and about 1.5 hours of assignments and activities in which the students are required to do a mixture of the followings: 1) watch a video case and answer questions based on the material taught, 2) Search online for various current events and provide their analysis of it, in light of the material, 3) provide short answers to essay questions digging deeper into the material, 4) do
various assignments that include essay questions and multiple choice questions. This results in students spending about 2.25-2.5 on their online learning (2.25 x 7 = 15.75 hours). In addition, students are required to submit three HBS case write ups throughout the semester and are working in groups to develop a Marketing plan to a new product and submit a final report as well as present their plan in front of the class at the end of the course.

Marketing and Social Media – MAR 7750, 3 cr.

From Facebook to LinkedIn, Twitter and YouTube – firms and individuals are embracing social media platforms at an ever-increasing pace. Social media is transforming the way that companies create, collaborate, and compete in these uncertain times. One of the major areas social media is impacting companies is through existing practices in functional areas such as marketing and public relations. Gain the practical tools and learn the strategies needed to successfully launch a media plan, build brand awareness, and increase brand image by using traditional marketing methods as well as innovative ones. Learn how to launch a gorilla marketing campaign; learn how to successfully leverage social networks, how to capitalize a powerful on-line word-of-mouth lift, and how to respond to negative commentary.

New York City Residency in International Business – MAN 8003

Orientation – MAN 7000, 1 cr.

This is an overview of the EMBA program that introduces the cohort to one another. It also entails individual and group feedback on their management style, emotional intelligence, team effectiveness and decision making.

User Friendly Quantitative Methods for Managers – IDS 7720, 3 cr.

This course provides a “hands-on” and user friendly survey of quantitative topics such as: Algebra review, basic calculus and optimization, introduction to probability, discrete and continuous random variables, descriptive statistics, inferential statistics, and regression analysis.

Blended:
The User Friendly Quantitative Methods Course will meet seven times for 95 minutes each. During each week of the 15 week semester, students are expected to use the online learning system (OLI) for an average of one hour per week. In addition, online conference calls are held where students hear and see how homework and other problems are solved. These conference calls are recorded and posted on Angel and last an average of 30 minutes per week.

**MS in Accounting (ACC, TAX, MAN & FIN)**

**Accounting Ethics – ACC 6805**

This course will cover the following topics: business in society, corporate social responsibility and corporate performance, introduction to business ethics, corporate governance, the role and responsibility of the professional accountant, accounting ethics, the meaning of accountability in today’s economy, earning management, triple bottom line reporting, ethical issues related to accounting and tax preparation, accounting and audit failure and whistle-blowing.

**Accounting Information Systems – ACC 6625**

An introduction to the subject of accounting information systems, including their design, control and use. Attention is given to control procedures and methods for manual and computerized systems by major transaction cycles.

**Advanced Auditing – ACC 6135**

This course will have as its focus the practical applications of generally accepted auditing standards directed toward the audits of financial statements. This course will also analyze current topical issues in the auditing profession and provide detailed insight into common areas where audits can and do fail. Also, the course will examine the tension between the practical and business aspects of operating an auditing practice and conducting an audit in accordance with generally accepted auditing standards.

**Advanced Taxation: Contemporary Tax Issues – TAX 6130**

This seminar entails detailed examination of current income tax developments and problem areas as indicated by court decisions, legislation, regulations and rulings. Specific areas of study will be selected during the semester. Class presentations will hone each students research and oratory skills.
Business Leadership – MAN 7721

The focus of this course is to assist students in developing their competencies and goals regarding leadership. Students explore theories and concepts of leadership and their application in practice. Attention is given to identifying personal leadership styles and skills and learning how to adapt and use them. Through cases, readings, videos, experiential exercises, field projects and performance feedback, students gain greater insight and skill in leadership. Topics include behaviors of effective leaders, the use of vision, power and influence strategies, dealing with multiple stakeholders, organizational politics, and ethics.

Contemporary Topics in Accounting- ACC 6275

This is a graduate seminar that will cover various current issues including the politics of standard setting, International Financial Reporting Standards, revenue recognition, and what we can learn from the ongoing financial crisis.

Deferred Compensation and Employee Benefits – TAX 6145

This course will deal with issues around the areas of Qualified Retirement Plans, Other Tax Favored Retirement Plans, Nonqualified Deferred Compensation, Equity Based Compensation and Welfare Benefit Plans.

Federal Income Tax I – TAX 6124

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Federal Income Tax II – TAX 6125

Income Tax II is intended to help students recognize key planning, compliance and ethical issues in the income taxation of partnerships, corporations, and estates and trusts.

Financial Statement Analysis- ACC 6806
Gives students a better understanding of financial statements and the information they communicate on the operating, investing, and financing activities of corporations. Focuses on the impact of financial accounting principles, disclosure standards, and alternative accounting practices on financial reports. Examines and evaluates traditional and non-traditional methods of financial statement analysis.

Forensic Accounting-ACC 5506

This course will introduce the accounting student to the functions of the forensic accountant in preventing, detecting and investigating financial statement fraud, employee fraud and bankruptcy fraud. The course will also explore the forensic accountant’s role in the litigation process as an expert witness.

Governmental and Not-for-Profit Accounting –ACC6140

Governmental and Not-for-Profit Accounting is a graduate level course focusing on accounting and financial reporting for state and local governments and not-for-profit organizations. The course includes a detailed study of:
- accounting standards promulgated by the Governmental Accounting Standards Board (GASB)
- relevant pronouncements of the Financial Accounting Standards Board (FASB)
- fund accounting concepts and practices
- reporting for individual funds and consolidation of funds

Hedge Funds and Alternative Investment Strategies – FIN 6808

The course will survey a broad range of hedge fund strategies such as: value investing, distressed investing, activist and control oriented investing, energy trading, fixed income and several others. The course aims to give students a hands-on, practitioner’s perspective by combining lectures, case studies, interactive discussions, and a final group presentation. Lectures will feature senior investment professionals to present and answer questions about the strategy in which they specialize, giving students a unique opportunity to learn directly from successful real world investors. The course will also discuss issues related to starting and running a hedge fund.

Students who complete the course will be equipped to understand and think critically about financial markets and will have improved their ability to present and communicate financial concepts. The course will culminate in a group presentation of mock hedge fund strategy to a panel of institutional investors, which will give students the opportunity to demonstrate knowledge of the strategies, risks and operational considerations learned during the semester. No prior Hedge Fund experience required.
State Income Tax – TAX 6140

State and Local Income Tax will offer an exploration of the constitutional limits on state taxing jurisdiction, the impact of the rise of attempts to impose non-physical presence jurisdiction to tax and a full review of the history of case-law resulting in the current ability of states to impose income taxes. An exploration of unitary and combined tax theories will be undertaken to permit an understanding of how state and localities have successfully broadened the base of taxation. A review of state personal income tax regimes will be investigated, including rules covering residency, domiciliary, and the ability of a state to reach and tax non-residents on income taxes on activities conducted within its borders.

Taxation of S Corporations and their Shareholders – TAX 6155

S corporations are corporations that elect to pass corporate income, losses, deductions and credits through to their shareholders for federal tax purposes. This course will examine the following: What is an S corporation? Electing and maintain S corporation status, advantages and disadvantages of S corporations, terminating S corporation status, self-employment and payroll taxes for S corporation shareholders, among other topics.

Tax Research, Practice and Procedure – TAX 6150

The purpose of the course is to explain the procedural aspects of working as a tax practitioner and representation of taxpayers before the IRS. In addition, the course is designed to provide an in depth analysis of the concepts and tools of modern income tax research.

MS in Taxation (TAX)

Deferred Compensation & Employee Benefits – TAX 6145

This course will deal with issues around the areas of Qualified Retirement Plans, Other Tax Favored Retirement Plans, Nonqualified Deferred Compensation, Equity Based Compensation and Welfare Benefit Plans. It will acquaint students with research materials available in the tax and employee benefits areas and develops their skills in researching issues through the effective use of these materials. Primary and secondary sources will be examined in-depth. Relevant judicial decisions, legislative histories, and administrative rulings will be analyzed.
Estate Tax and Gift Taxation – TAX

Principle issues of estate and gift taxation. Topics include the definition of taxable gifts and exclusions and deductions; determination of the taxable estate of a decedent including problems with lifetime transfers; valuation issues; deductions from the taxable estate with special emphasis on property passing to a spouse; and transfers with retained interests. Reference is made throughout to planning issues relating to estate and gift taxation.

Ethical Tax Practice and Procedure – TAX

This course is intended to provide guidance and dialog on tax ethics and professional standards for tax practitioners, as well as a review of cases, practical source material and resources to ensure that their practices are elevated and maintained at the highest ethical standards. Ethical conduct is the foundation of the tax profession. Tax practitioners are subject to many different standards and ethics rules, including AICPA enforceable tax ethics, Circular 230, the Internal Revenue Code, state licensing boards and other regulatory agencies, professional associations, and various other laws and regulations.

Federal Income Tax II – TAX 6125

Income Tax II is intended to help students recognize key planning, compliance and ethical issues in the income taxation of partnerships, corporations, and estates and trusts. The course includes a study of the tax effects resulting from formation, operation, and liquidation of business entities with some discussion on the “non-recognition” sections of the Internal Revenue Code as they apply to such entities and their owners. We address various topics, including accounting for taxes, compensation issues, the consequences of acquisition and transfer of partnership interests, compensation and distributions to partners and basis adjustments.

International Tax –

In today’s business environment, U.S. companies are rapidly expanding and competing in the global marketplace and more foreign companies are entering into the U.S. domestic marketplace. Given the existing level and the continual expansion of cross-border trade and investment, particularly in the age of electronic commerce, an understanding of international taxation is vital for every tax practitioner and business advisor. This course is designed to provide an overview of common international tax planning issues in which the U.S. tax system asserts taxing jurisdiction over cross-border activities and will focus on: a) Inbound Taxation: the U.S. taxation of non-resident aliens and foreign corporations with respect to their activities conducted within the territory of the United States; and b) Outbound Taxation: the U.S. taxation of U.S. persons with respect to their activities conducted outside the territory of the U.S. Major subjects will include relevant provisions included in the Internal Revenue Code and in U.S. income tax treaties, sourcing rules for allocating income and deductions among several national taxing jurisdictions, extra-territorial taxation of U.S. citizens and enterprises realizing income in
foreign locations (including the mechanics of the U.S. foreign tax credit), income tax incentives for exports, reallocation of income and deductions between U.S. and related foreign enterprises (i.e., transfer pricing), taxation of foreign persons with respect to their income derived from U.S. portfolio investments, from U.S. trade or business activities, and from U.S. real property investments.

Reorganization and Liquidations – Tax

This course provides a comprehensive examination of the principal U.S. federal income tax rules applicable to corporations and their shareholders governing the structuring or restructuring of a business enterprise. Transactions which will be covered include mergers and acquisitions, joint ventures, taxable and tax-free reorganizations, spin-offs, and post-merger integration. Emphasis will be placed on mastery of the technical rules and their practical application (including drafting of tax related contract provisions). The objective of this class is to consider both (1) the technical federal income tax rules, (2) the underlying fundamental tax policy objectives of the federal corporate income tax rules and (3) the major tax planning considerations that must be addressed in corporate structuring.

State Taxation – TAX 6140

State and Local Income Tax will offer an exploration of the constitutional limits on state taxing jurisdiction, the impact of the rise of attempts to impose non-physical presence jurisdiction to tax and a full review of the history of case-law resulting in the current ability of states to impose income taxes. An exploration of unitary and combined tax theories will be undertaken to permit an understanding of how state and localities have successfully broadened the base of taxation. A review of state personal income tax regimes will be investigated, including rules covering residency, domiciliary, and the ability of a state to reach and tax non-residents on income taxes on activities conducted within its borders.

Tax Research and Writing – TAX

This course will cover the full range of tax research techniques including statutory interpretation and legislative history, administrative interpretation including regulations, published rulings and letter rulings (including an analysis of the relative weight accorded to each), judicial authority (including use of citators and other means to check current status of decisional law) and computerized legal research. Problems and research projects will be assigned for work outside of class.

Taxation of S Corps and their Shareholders – TAX 6155

This course will examine the following: What is and why elect to be an S corporation? Electing and maintaining S corporation status, S corporation requirements, advantages and disadvantages of S corporations, shareholder taxation, distributions, basis adjustments, terminating S corporation status, self-employment and payroll taxes for S corporation shareholders, among a host of other relevant S corporation topics.
Contemporary Topics in Taxation – TAX

The primary objective of this course is for students to gain an understanding of contemporary and emerging topics in tax practice including discussion of landmark judicial decisions, tax regulations, administrative rulings, recent or contemplated changes in federal and state tax law, including tax reform proposals in all areas of taxation. Students will work with actual cases dealing with complex tax issues and emphasis will be placed on specific tax planning with respect to current developments. Topics will vary from term to term. Aside from expanding the tax knowledge acquired from other courses in this Master of Science in Taxation program, additional objectives are for the students to enhance their ability to keep abreast of current and significant developments in federal and state taxation, improve their skill of analyzing existing tax law and current developments from a planning perspective, increase oral presentation skills, as well as, technical tax memoranda writing skills. This Capstone course is intended to employ the students' mastery of tax research and technical knowledge learned throughout the program. Each student will be required to complete a well written, professional research paper on a current tax topic addressed during the program, utilizing the skills and experience gained in the program, in a deadline oriented environment that will mimic the practice the student will encounter in a real-world tax research setting.