
SCHOOL OF MANAGEMENT

FACULTY

**Year of initial appointment at Binghamton*

Agarwal, Manoj K., *Associate Professor*, PhD, 1978, State University of New York at Buffalo: Marketing. (1977)*

Agnihotri, Saligrama, *Associate Professor*, PhD, 1985, University of Rochester: Operations management and statistics. (1983)

Avolio, Bruce J., *Professor*, PhD, 1981, University of Akron: Organizational behavior. (1981)

Bass, Bernard M., *Distinguished Professor Emeritus*, PhD, 1949, Ohio State University: Organizational behavior. (1977)

Bobinski, George, *Assistant Professor and Director of Executive MBA*, PhD, 1988, Indiana University: Marketing. (1988)

Braiotta, Louis Jr., *Associate Professor*, MBA, 1975, Iona College, New York State CPA, 1972: Accounting. (1981)

Briggs, Susan, *Lecturer*, MBA, 1995, Clarkson University: Accounting.

Burger, Philip C., *Professor*, PhD, 1968, Purdue University: Marketing. (1973)

Chatterjee, Subimal, *Assistant Professor*, PhD, 1994, University of Pittsburgh: Marketing. (1997)

Chatterji, Manas, *Professor*, PhD, 1963, University of Pennsylvania: Managerial economics. (1968)

Chiao, Lin S., *Associate Professor Emeritus*, PhD, 1952, University of Illinois: Accounting. (1958)

Dhillon, Upinder, *Associate Professor*, PhD, 1986, Louisiana State University: Finance. (1987)

Freedman, Martin, *Professor*, PhD, 1975, University of Illinois: Accounting. (1978)

Freedman, Ora, *Visiting Assistant Professor*, PhD, 1990, State University of New York at Binghamton: Economics. (1990)

Goldberger, Jeffrey, *Lecturer*, MAT, 1978, State University of New York at Binghamton: Accounting. (1981)

Grier, Paul C., *Associate Professor*, PhD, 1971, New York University: Finance. (1976)

Horwitz, Bertrand N., *Professor*, PhD, 1962, University of Minnesota: Accounting. (1972)

Kahai, Surinder, *Assistant Professor*, PhD, 1991, University of Michigan: Management information systems. (1991)

Kamlet, Elliot, *Lecturer*, MS, 1978, State University of New York at Binghamton, New York State CPA: Accounting. (1979)

Kang, Yong-Soon, *Assistant Professor*, PhD, 1995, University of Colorado: Marketing. (1997)

Klein, Heinz K., *Associate Professor*, DBA, 1968, University of Munich: Management information systems. (1984)

Krishnamurthy, Srinivasan, *Assistant Professor*, PhD, 1988, Tulane University: Finance. (1998)

Lasser, Dennis, *Associate Professor and Associate Dean*, PhD, 1984, Indiana University: Finance. (1988)

Lewis, Alfred, *Associate Professor and Associate Provost-Planning and Budget*, PhD, 1989, U.S. International University: International management. (1989)

Mishra, Ajay K., *Assistant Professor*, PhD, 1998, University of Pittsburgh: Operations management. (1998)

Mishra, Debi Prasad, *Assistant Professor*, PhD, 1995, Case Western Reserve University: Marketing. (1995)

Murry, William, *Assistant Professor*, PhD, 1993, Virginia Polytechnic Institute and State University: Organizational behavior. (1994)

Piaker, Philip M., *Distinguished Service Professor Emeritus*, MBA, 1949, City University of New York, New York State CPA, 1951: Accounting. (1952)

Glenn A. Pitman, *Professor of Management; Dean, School of Management*; PhD, Pennsylvania State University. (1997)

Reeves-Ellington, Richard, *Visiting Professor*, PhD, City College of Los Angeles: International management.

Reiter, Sara, *Associate Professor*, PhD, 1985, University of Missouri: Accounting. (1990)

Roodman, Gary M., *Professor*, DBA, 1969, Indiana University: Operations management. (1976)

Schulman, Martin, *Associate Professor*, PhD, 1983, Florida State University: Arts administration. (1985)

Schwartz, Steven T., *Assistant Professor*, PhD, 1997, Ohio State University: Accounting. (1998)

Sivasubramaniam, Naga, *Assistant Professor*, PhD, 1994, Florida International University: Organization behavior. (1994)

Spangler, Donald, *Associate Professor*, PhD, 1985, University of Michigan: Organizational behavior. (1985)

Steidlmeier, Paul, *Associate Professor*, PhD, 1975, Stanford University: Strategic management and policy. (1986)

Tse, Yiuman, *Assistant Professor*, PhD, 1994, Louisiana State University: Finance. (1997)

Ullmann, Arie H., *Associate Professor*, PhD, 1976, St. Gall Graduate School, Switzerland: Management policy. (1981)

Westacott, George H., *Associate Professor*, PhD, 1970, Cornell University: International management, organizational theory. (1969)

Yammarino, Francis, *Professor*, PhD, 1983, State University of New York at Buffalo: Organizational behavior. (1985)

Adjunct Faculty

Brink, Charles, *Lecturer*, BA, 1947, Hamilton University: Management G*A*M*E. (1988)

Hill, Richard, *Lecturer*, LLB, 1961, Cornell University Law School: Law. (1973)

Levinson, Brian, *Adjunct Assistant Professor*, JD, Cornell University, 1967, LLM, 1968, New York University: Taxation. (1971)

Peckham, Eugene, *Adjunct Professor*, JD, 1965, Harvard University: Taxation. (1973)

Steflik, Joseph, *Lecturer*, JD, 1969, University of Pennsylvania: Law. (1975)

UNDERGRADUATE PROGRAMS

The School of Management is one of four professional schools on the Binghamton University campus. Its programs allow students to appreciate the complexity of modern organizations, the intricate relationships that exist between organizations and the social frameworks of which they are a part, and the challenges of administration at its broadest levels. The curriculum offerings are diverse, and they prepare students for professional careers as well as for undertaking advanced academic work.

The undergraduate programs of the school have a pre-professional orientation and stress breadth of knowledge while allowing limited specialization. They provide students with a comprehensive management education aimed at developing and expanding their capacity for dealing with an increasingly complex business environment, on both a national and international level, and they familiarize students with the computer and its applications to the functional areas of management. As part of their graduation requirements, students take a course in management policy and strategy, which acts as a capstone experience.

The undergraduate management curriculum provides students with a strong liberal arts background; a sound foundation in the basic disciplines and functional areas of management; and an awareness of the legal, environmental and societal factors which affect decision making in organizations. In addition, the undergraduate management student has the opportunity to develop additional depth in a particular functional area by electing a concentration in that area.

The undergraduate accounting curriculum option provides strong pre-professional training in the theory and practice of accounting, within the context of a sound general education which exposes the student both to the liberal and to the management arts. The program serves students interested in careers in public and corporate accounting, as well as students who intend to pursue advanced studies in various graduate and professional schools.

The School of Management also offers honors programs in accounting and management. Information on these programs is provided later in this section.

Admission

The procedure for candidates applying for admission is essentially the same as for other students applying for admission to the University. Specific information can be found in the general section on admissions in this *Bulletin*.

Academic Policies

Students in the School of Management are subject to all general regulations listed in the Academic Policies section of this *Bulletin*. In addition, the following policies also apply to management students.

COURSES TAKEN IN OTHER SCHOOLS

Cross-disciplinary study is urged, and students are required to take almost half of the coursework for their degrees in the arts and sciences departments in Harpur College. Students wishing to take any courses in the Decker School of Nursing, the School of Education and Human Development, or the the Thomas J. Watson School of Engineering and Applied Science, or more than a total of eight hours of coursework from the Innovational Projects Board of Harpur College as part of their degree requirements, should secure approval of the School of Management's advising office before registering.

GRADING SYSTEM

The following are valid grades in School of Management undergraduate courses: A, A-, B+, B, B-, C+, C, C-, D, F, W, WF, and I. The grade of P may be given only in internship, teaching practicum, independent study, or readings and research coursework. This grading option is available only with consent of both the instructor and the school's advising office.

Students matriculated in the School of Management must adhere to this grading system in all courses taken in the School of Management.

When taking courses in other schools, School of Management students are permitted to take the grading option of those schools if they wish. They may also petition to be graded according to the School of Management system, if the instructor is willing and if the school offering the course permits such petitions.

Grades earned in other schools by School of Management students are entered into the student's record and printed on transcripts as they are given.

Undergraduate students from other schools who register for School of Management courses may petition the respective instructors to be graded by the system existing in the school in which they are enrolled.

All graduate students taking an undergraduate course in the School of Management are graded according to the grading policies of the Graduate School.

GRADE-POINT AVERAGE

For students matriculated in the School of Management, grade-point averages are computed

by totaling grade points earned (grades' values multiplied by their credit hours), and dividing by credit hours attempted. Thus a student carrying four courses for four hours' credit each, and receiving a grade of C in each, has a semester grade-point average of 2.0. Receiving all grades of A, the student's average is 4.0. Each semester, a cumulative grade-point average is computed by applying the above computation to all grade points earned, and all hours attempted to date.

ACADEMIC STANDING

To remain in good academic standing, students must demonstrate that they are passing courses at a satisfactory rate, and with satisfactory grades, to earn a bachelor's degree in the usual period of time. To remain in good academic standing, students are required to maintain a minimum grade-point average of 2.0 in all courses taken for credit, as well as for courses taken in the School of Management. The standard in respect to School of Management coursework is not invoked until a student has attempted at least 12 hours of SOM coursework. Students who fail to meet these minimum criteria are placed on probation and are expected to raise their averages to a 2.0 level or better within a reasonable amount of time. Academic probation does not necessarily preclude a student from registering or from receiving financial aid; standards for financial aid eligibility are described in the Financial Information section of this *Bulletin*. Students who fail to raise their averages may be subject to dismissal.

While students may carry an overall grade-point average slightly below 2.0 and be allowed to continue their studies "on probation," those who fall considerably below a cumulative GPA of 2.0 are dismissed. These decisions are made in accordance with the following guidelines.

Academic Dismissal Indexes

<i>Hours Completed (including Advanced Standing)</i>	<i>Minimum Cumulative GPA</i>
1-34	1.440
35-51	1.625
52-68	1.715
69-85	1.800
86-102	1.875
103-119	1.950
120+	2.000

At the very least, students are expected to carry the cumulative GPA indicated for their respective levels of progress. *Failure to meet the minimum GPA specified above results in the student's dismissal.*

1. The GPA used for academic standards purpose is also used in the determination of

graduation honors and reflects all coursework attempted.

It is calculated by assigning the following point values to the respective grades:

A = 4.0	C = 2.0
A- = 3.7	C- = 1.7
B+ = 3.3	D = 1.0
B = 3.0	F = 0.0
B- = 2.7	WF = 0.0
C+ = 2.3	

P, W and similar grades generate no grade points and are not included in the GPA calculation.

2. A student who has been dismissed for academic reasons *for the first time* may apply for immediate readmission. In some instances, this may be granted. In other cases the school may stipulate that the student must wait for a semester or two before being readmitted. A student may be readmitted only by formal petition to the office of the Dean of the School of Management. The student must explain any extenuating circumstances that contributed to the poor record.

If readmitted, students are given an "academic contract," the provisions of which they must fulfill. Such a contract normally requires them to complete specified amounts of coursework in a specified period of time at a specified level of performance. The object of this contract is to raise the student at least above the minimum acceptable grade-point average for the state of degree completion, as indicated on the preceding chart. Failure to satisfy the conditions of this academic contract usually results in the student's being dropped for a second and final time.

INCOMPLETE POLICY

A notation of Incomplete, rather than a grade, may be reported by the instructor when a student has made substantial progress but has not been able to complete a course. The student must have a valid reason, because of illness or other justifiable circumstances, for requesting an Incomplete. The question of substantial progress, potential to pass the course and a valid reason for the request will be decided by the instructor. When giving an Incomplete, the instructor must:

1. complete a contract for fulfilling the Incomplete that is signed by the instructor and the student;
2. submit the contract to the SOM advising office along with the submission of the Incomplete grade;
3. specify in the contract how the course will be completed, when the work must be completed, and that the student is in compliance with SOM rules regarding the number of Incompletes a student may carry at one time (a student may

not carry more than eight credit hours of Incompletes at any time without the specific approval of the dean's office);

4. include in the contract, in extenuating circumstances (e.g., sabbatical), the signature of any additional instructor needed for successful completion of the course. This signature is to be obtained by the originating faculty member, not the student.

An Incomplete grade will become an "F" 72 hours after the last scheduled final in the next regular semester following the issuance of the Incomplete, unless a change of grade is submitted by the instructor. It is the student's responsibility to ascertain that the coursework has been completed according to the contract and a new grade submitted. An extension of this deadline must be approved by the instructor and the dean's office and will only be approved in highly unusual circumstances. Contracts and other required forms may be obtained from the SOM advising office.

WITHDRAWAL REGULATIONS

If they wish their records to indicate good standing, students who withdraw from the University must follow a formal withdrawal procedure. Mere absence from class does not constitute due notice of withdrawal. Withdrawal applications may be obtained from the office of the Registrar. When students withdraw entirely from the School of Management, and also simultaneously withdraw from all courses for which they are registered, there is no academic penalty associated with the withdrawal from courses. A grade of "W" is assigned to each course, and a notation indicating withdrawal from the University is placed on the transcript.

Formal readmission is necessary for any student who has not been in attendance for one or more semesters. Students who officially withdraw during the regular academic year are eligible to register for the next academic semester.

The following regulations govern withdrawals from individual School of Management courses:

1. Students may withdraw from a course without restriction until the official University drop deadline (usually five days after the semester midpoint of the course) without having a grade recorded.
2. Students who withdraw from a course after the midpoint of the course receive a notation of WF, which is treated exactly like a grade of F in the computation of grade-point averages. Under special circumstances, a student may petition to have a notation of W recorded instead. Students wishing to drop courses after the drop deadline and receive a W grade are required to provide evidence that extraordinary circumstances beyond their control had occurred after the drop

deadline. Poor class performance and/or poor judgement are not considered appropriate reasons for a late drop. Petitions for late drops should be submitted to the School of Management undergraduate adviser.

TRANSCRIPT POLICY

The Registrar's office maintains a single transcript for School of Management students, which serves both internal and external purposes. As an external transcript, it is the official record of the student's performance and is forwarded to prospective employers and graduate schools. As an internal transcript, in conjunction with a degree audit report, it is used by the University and School of Management for their administrative and academic advising purposes. The following reflects the School of Management's policy on transcripts:

1. The semester and cumulative grade-point averages recorded on the transcript are based on the student's academic work in all units of Binghamton University.

2. School of Management students who complete all of their academic work at Binghamton University are limited to 16 credit hours of P, S or similar grades in liberal arts coursework during their undergraduate programs. Those who transfer from other institutions are limited to the equivalent of one such grade for each year of attendance at Binghamton University. Physical education courses are excluded from this limit.

All grades are recorded on the student's transcript as they are received in courses.

INDEPENDENT STUDY, TEACHING PRACTICUM AND INTERNSHIPS

While independent study is useful and important adjunct to a student's academic preparation, no student is allowed to present more than eight credit hours of independent study, internship and/or practicum in college teaching coursework in fulfillment of School of Management degree requirements. Independent study, internships and Practicum in College Teaching generally are taken on a Pass/Fail basis.

WRITING REQUIREMENT

The writing requirement consists of completion of two composition (C) courses from within Harpur College.

Academic Honors GRADUATION HONORS

Undergraduate students with outstanding academic records are awarded graduation honors at Commencement. Determinations are made in accordance with the following guidelines:

1. Selections are made on the basis of the student's *entire* academic career. Honors are

limited to the top 15 percent of the graduating class as shown by the students' cumulative GPAs.

2. Within the upper 15 percent of the class, individual designations are determined as follows:

- a. Students with cumulative grade-point averages of 3.8 or greater (on a 4.0 scale) receive the designation *summa cum laude*;

- b. Students with cumulative grade-point averages of between 3.50 and 3.79 receive the designation *magna cum laude*;

- c. Students with cumulative grade-point averages of between 3.20 and 3.49 receive the designation *cum laude*.

3. Students below 3.2 are not considered for honors even if they are in the top 15 percent of their graduating class. Likewise, students who have GPAs of 3.2 or greater and who are not in the upper 15 percent of their graduating class are excluded from eligibility for graduation honors. In addition:

4. Students who have entered Binghamton University after completing a portion of their degree requirements at another institution must present cumulative GPAs of at least 3.5 (on a 4.0 scale) for all coursework taken at other institutions, and must complete at least 60 credit hours in residence at Binghamton University to be eligible for graduation honors.

5. As indicated above, four-year students may present no more than 16 credit hours of P grades. Transfer students are limited to four credit hours of P grades per full year of attendance at Binghamton University. Physical education courses taken in fulfillment of the regular requirement are not counted in this limitation.

Students who fail to satisfy any of the above criteria are not considered for graduation honors unless an exception is granted through the dean's office.

DEAN'S LIST

At the end of each regular semester, School of Management students who have earned exceptional grades during that semester are accorded Dean's List recognition. Such recognition is limited to those 50 students having the highest semester grade-point averages, while completing at least 16 credit hours for letter grades. A minimum grade-point average of 3.50 is required.

AWARDS

See "Awards and Honors" in the Academic Policies section of this *Bulletin*.

Requirements for BS Degree

The following conditions must be met to receive a bachelor of science degree from the School of Management.

1. Students must have paid or satisfactorily adjusted all University dues.
2. Students must have a) credit for a minimum of 32 academic courses (128 credits) plus two semesters of physical education (2 credits); b) a minimum cumulative grade-point average of 2.0, both overall and in School of Management courses.
3. Students must have completed a minimum of 50 percent of management coursework at Binghamton University.
4. Students must present no more than one liberal arts course with a grade of P for each full year of attendance at Binghamton University. Physical education courses are excluded from this limitation.
5. Students must have fulfilled the general requirements of the School of Management and any specified requirements of the area in which they are candidates for a degree.
6. Students must have been in residence in the School of Management during the last 7 1/2 courses (30 credit hours) immediately preceding graduation, unless specifically exempted from this requirement by the academic advising office.
7. Students must not be under any disciplinary action.
8. Students must be duly recommended by the school's faculty.
9. Finally, the State University Trustees by formal action must have admitted the students to the degree.

All petitions that request modification of academic requirements must be approved by the program director, the school's associate dean or their designee(s).

ELECTIVE COURSES, SPECIALIZATIONS, CONCENTRATIONS

Students who wish to specialize in accounting, to qualify for the CPA certificate in New York state, are urged to elect the degree program in accounting and to confer with the School of Management advising office no later than their sophomore year. The baccalaureate degree program in accounting is accredited by the New York State Education Department for CPA candidates.

Students who wish a career in accounting other than with public accounting firms are also advised to elect the degree program in accounting. For further information consult with the school's advising office.

Students in the management baccalaureate program may elect one or more concentrations,

preferably by the end of the fifth semester. A concentration consists of three courses designed to provide depth in a specialized area in addition to the broad program provided by the core requirements. Through judicious selection of a concentration and the remaining electives, a student can tailor a program of study to meet specific needs and goals. The student's concentrations are recorded on the official transcript at the time of graduation.

Students who intend to continue their studies in graduate school should consider the fact that many graduate programs may require knowledge of at least one foreign language, as well as additional competence in mathematics and statistics. Consequently, students with this goal may want to select as electives additional courses from these areas.

BS IN ACCOUNTING

To be granted the bachelor of science degree in accounting from the School of Management, students must complete the following courses.

*Minimum number
of 4-hour courses*

- I. Liberal Arts
 - A. *Requirements*
 - QMMG 111. Statistics*** 1
 - ECON 160. Microeconomics 1
 - ECON 162. Macroeconomics 1
 - MATH 221 or 220. Calculus 1
 - B. *Electives*
 Liberal arts electives (to include two composition courses and no more than nine courses at the introductory level)* 12
- II. School of Management
 - A. *Requirements*
 - BL&S 111-112. Legal Environment of Management I and II 2
 - HRM 311. Organizational Behavior 1
 - FIN 311. Financial Management 1
 - MIS 311. Management Information Systems 1
 - MKTG 311. Introduction to Marketing 1
 - OPM 311. Operations Management 1
 - MGMT 411. Global Strategic Management 1
 - ACCT 211. Financial Accounting 1
 - ACCT 305. Cost Accounting** 1
 - ACCT 311. Intermediate Accounting Theory I 1
 - ACCT 312. Intermediate Accounting Theory II 1
 - ACCT 455. Advanced Accounting Theory 1
 - ACCT 460. Auditing 1
 - ACCT 475. Federal Income Taxation I
 - Finance elective 1

III. Physical education (two semesters)# 1/2
 TOTAL 32-1/2

**The term "introductory level" refers to those courses for which there are no prerequisites and/or courses numbered below 300. A course with no prerequisite and which is numbered below 300, but is specified as being intermediate or advanced in nature by the department teaching the course, can be used as a nonintroductory elective. A total of four economics courses, including the required micro- and macroeconomics courses, may be applied toward the bachelor's degree.*

***No credit will be granted in the accounting curriculum for ACCT 212.*

****The School of Management strongly recommends that students take QMMG 111 as their required course in statistics. No more than one introductory statistics course may count toward the degree.*

Students wishing to take any Decker School, SEHD or Watson School course, or more than a total of eight credits of IPB coursework, as part of their free elective requirements must obtain approval by means of a General Academic Petition submitted to the School of Management's advising office before taking the course.

#Students must take two semesters and can elect to take up to four more semesters to substitute for an elective under Part I, B.

Standard Curriculum Sequence for Accounting Option

The following represents the normal sequence of courses that School of Management students are expected to follow in completing degree requirements in accounting during their four years at Binghamton University. It reflects the school's belief that professional coursework must be preceded by a sound liberal arts background combined with coursework in necessary foundation areas. Transfer students should consult their academic advisers to determine where and how their previous work fits into this sequence.

First Semester (17 hours)
 MATH 221 or 220. Calculus
 Liberal arts elective*
 Liberal arts elective
 Liberal arts elective
 Physical education

Second Semester (17 hours)
 QMMG 111. Statistics
 Liberal arts elective*
 Liberal arts elective
 Literature
 Physical education

Third Semester (16 hours)

BL&S 111. Legal Environment of Management I
 ECON 160. Microeconomics
 Liberal arts elective
 Liberal arts elective

Fourth Semester (16 hours)

ACCT 211. Financial Accounting
 ECON 162. Macroeconomics
 Liberal arts elective
 BL&S 112. Legal Environment of Management II

Fifth Semester (16 hours)

ACCT 311. Intermediate Accounting Theory I
 OPM 311. Operations Management
 ACCT 305. Cost Accounting (see *** above)
 MKTG 311. Introduction to Marketing

Sixth Semester (16 hours)

FIN 311. Financial Management
 MIS 311. Information Systems and Their Applications
 ACCT 312. Intermediate Accounting Theory II
 HRM 311. Organizational Behavior

Seventh Semester (16 hours)

ACCT 475. Federal Income Taxation
 Liberal arts elective
 ACCT 455. Advanced Accounting Theory
 Second course in finance

Eighth Semester (16 hours)

ACCT 460. Auditing
 MGMT 411. Global Strategic Management
 Liberal arts elective
 Liberal arts elective

**Students must take two composition courses (C) in liberal arts to fulfill the writing requirement.*

BS IN MANAGEMENT

To be granted the bachelor of science degree in management from the School of Management, students must complete the following courses.

	<i>Minimum number of 4-hour courses</i>
I. Liberal Arts	
A. Requirements	
MATH 221 or 220. Calculus	1
ECON 160. Microeconomics	1
ECON 162. Macroeconomics	1
QMMG 111.*** Statistics	1
B. Electives	
To include two composition courses and no more than nine courses at the introductory level	12
II. School of Management	
A. Requirements	
ACCT 211-212. Financial and Managerial Accounting**	2
BL&S 111. Legal Environment of Management	1
HRM 311. Organizational Behavior	1
IBUS 211. World of Business	1

FIN 311. Financial Management	1
MKTG 311. Introduction to Marketing	1
OPM 311. Operations Management	1
MIS 311. Information Systems and Their Applications	1
MGMT 411. Global Strategic Management	1

B. Concentration 3

Each student in this degree program may elect a concentration by the junior year by filing a declaration of concentration form in the School of Management's advising office.

The concentrations and their requirements are as follows:

Human Resource Management

HRM 320 Human Resources Management and
Select any two undergraduate human resources management courses, excluding independent study and internship.

This combination of courses permits students to take the PHR Certificate Examination the first year after graduation.

Finance

Select any three undergraduate courses beyond FIN 311, excluding independent studies.

Marketing

Select any three undergraduate marketing courses beyond MKTG 311, excluding independent studies. Students should consult with faculty or the advising office to select courses that reflect their career choice.

Global Management

Select any three undergraduate IBUS courses, or any two IBUS courses plus one liberal arts course offered by Harpur College from an approved list. The Global Management concentration's purpose is to serve as a secondary concentration to broaden the school's primary concentrations listed here.

Management Information Systems

MIS 323. Systems Analysis and Design and two from the set of MIS electives that are offered, excluding independent study and internship.

Accounting

ACCT 311-312. Intermediate Accounting Theory 1-11
ACCT 475. Federal Income Taxation I
ACCT 305. Cost Accounting**

General Management

Three undergraduate management electives

III. Electives or second concentration	3
IV. Physical education (two semesters)#	1/2
TOTAL	32 1/2

*Students must take two writing emphasis courses (W) in liberal arts to fulfill the writing requirement. The term "introductory level" refers to those courses for which there are no prerequisites and/or courses numbered below 300. A course with no prerequisite and which is numbered below 300, but specified as being intermediate or advanced in nature by the department teaching the course, can be used as a nonintroductory elective. A total of four economics courses, including the required micro- and macroeconomics courses, may be applied toward the bachelor's degree.

**Students electing a concentration in accounting are required to take ACCT 305 instead of ACCT 212.

***The School of Management strongly recommends that students take QMMG 111 as their required course in statistics. No more than one introductory statistics course may count toward the degree.

#Students must take two semesters and can elect to take up to four more semesters to substitute for an elective under Part I, B. or Part III.

Standard Curriculum Sequence for Management Option

The following represents the normal sequence of courses that School of Management students are expected to follow in completing degree requirements in management over their four years at Binghamton University. It reflects the school's belief that professional coursework must be preceded by a sound liberal arts background combined with coursework in necessary foundation areas. Transfer students should consult with their academic advisers to determine where and how their previous work fits into this sequence.

First Semester (17 hours)

- Liberal arts elective*
- MATH 221 or 220. Calculus (Gen Ed M)
- Social science elective (Gen Ed P)
- Liberal arts elective (Gen Ed C)
- Physical education (Gen Ed Y, S or B)

Second Semester (17 hours)

- Mathematics or science elective (Gen Ed L)
- Humanities elective (Gen Ed A)
- Liberal arts electives
- QMMG 111. Statistics
- Physical education (Gen Ed Y, S or B)

Third Semester (16 hours)

- Liberal arts elective*
- ACCT 211. Financial Accounting
- ECON 160. Microeconomics
- Liberal arts elective

Fourth Semester (16 hours)
ACCT 212. Managerial Accounting**
BL&S 111. Legal Environment of Management I
ECON 162. Macroeconomics
IBUS 211. World of Business (Gen Ed G)

Fifth Semester (16 hours)
FIN 311. Financial Management
MKTG 311. Introduction to Marketing
HRM 311. Organizational Behavior
Liberal arts elective

Sixth Semester (16 hours)
MIS 311. Information Systems and Applications
OPM 311. Operations Management
Liberal arts elective
Concentration elective

Seventh Semester (16 hours)
Concentration elective
MGMT 411. Global Strategic Management
Liberal arts elective
Second concentration elective or other elective

Eighth Semester (16 hours)
Liberal arts elective
Concentration elective
Second concentration elective or other elective
Second concentration elective or other elective

**Students must take two writing emphasis courses (C) in liberal arts to fulfill the writing requirement.*

***Students electing a concentration in accounting are required to take ACCT 305, Cost Accounting, instead of ACCT 212, Managerial Accounting.*

HONORS PROGRAMS IN ACCOUNTING AND MANAGEMENT

The purpose of the School of Management honors programs is to attract superior students and challenge them to reach their full academic potential. Honors students augment the normal SOM curriculum with additional requirements in writing and management. Honors students will be provided with special opportunities to enhance both their written and oral communication skills. To facilitate oral communication skills honors students are required to be an active member of the SOM Honors Program Toastmasters International Chapter for a minimum of six semesters. Writing skills are enhanced through an additional required writing emphasis course.

The program is also designed to facilitate interaction with both faculty and other honors students. Members are divided into teams. The teams will read business publications and make weekly reports to the group. Completion of the honors program is noted on the student's official transcript and through an honors certificate issued by the School of Management.

Honors students are assigned a faculty adviser. Participants in the SOM honors program in accounting are assigned an adviser who is a

member of the accounting faculty. Those students who enter the SOM honors program in management are assigned an adviser in their intended area of concentration. It is possible for students to change advisers as they become familiar with the faculty in their area or if the area of concentration changes.

Admission to the honors programs is competitive and is limited to 10 percent of the entering class. Students typically apply for admission to the SOM honors programs when they apply for admission to the University. However, it is also possible to apply or reapply after completion of the freshman year. In the latter case, it is the student's responsibility to work with the SOM advising office in planning their first year of coursework so that it is compatible with program requirements.

Additional Composition Requirement (4 credits)
The "C" designation indicates a course in which composition is emphasized. These courses are offered across the curriculum. The Honors Program requires students to take at least one additional C course beyond the two-course SOM requirement and serves to further enhance writing ability.

Additional SOM Requirements
The Honors Program in Accounting requires 12 credit hours beyond the 130 necessary for the BS degree in accounting. The Honors Program in Management requires eight credit hours beyond the 130 necessary for the BS degree in management. These additional credits cannot be used as free elective credits.

The School of Management requirements that are unique to the Honors Programs are designed to further enhance students' breadth and depth of knowledge in management and their area of specialization. While it is not required, it is expected that many of the participants in the honors programs will have earned college credit prior to their enrollment at Binghamton University. These credits may partially or fully offset the additional credit requirements. The honors students augment their programs with the following additional requirements:

International Business Requirement (additional for accounting honors students) (4 credits)
IBUS 211: World of Business

This course introduces students to the concepts, issues, theories, and scope of international business.

Honors students are required to fulfill one of the following options:

A: Major Area Requirement (4 credits)

This additional coursework can include independent studies and graduate-level courses in the area of specialization, with the approval of the program director.

B. *Second Concentration*

Three courses in the desired area.

C. *Minor in Another School*

Minors may be completed without taking extra courses by careful utilization of liberal arts electives. See the *Bulletin* section for the department offering the desired minor for requirements.

In addition to coursework requirements, students are required to be active members of the SOM Honors Program Toastmasters International Chapter for a minimum of six semesters.

Participants in the Honors Program are expected to successfully complete a minimum of 16 credits per semester. They are also expected to maintain and graduate with a cumulative GPA of at least 3.5. If the students' cumulative GPA is below 3.5 for two consecutive semesters, the student cannot continue in the Honors Program. Because honors coursework can also be counted towards the traditional SOM degrees, discontinuation of participation in the Honors Program does not normally result in additional coursework requirements.

For more information about the programs, or to apply, please contact the SOM advising office at 607-777-2316.

SPECIAL OPPORTUNITIES

The School of Management is currently offering and developing several opportunities that have as their objective the furthering of students' understanding of and exposure to the arena of international management. An interdisciplinary program in East Asian management has been approved by the faculties of Harpur College and the School of Management. Further, special courses involving study in England, Israel and Japan have provided students in accounting and in management with an opportunity to study management practices in these countries. These and other similar opportunities may be expanded in the coming year. Students interested in any of these programs should contact the school's advising office or the respective program directors.

CROSS-DISCIPLINARY PROGRAM IN EAST ASIAN AND MANAGEMENT STUDIES

The cross-disciplinary program in East Asian and management studies is designed to provide sound educational preparation for entry-level positions in multinational corporations or government. It provides a foundation for further study in professional school, law or business, or for graduate study of a specialty related to East Asia. Students may design study programs

concentrating on Japan or China or ones that range across East Asia.

The program is open to Binghamton University undergraduates. Questions regarding the program should be directed to the East Asian and management studies faculty adviser.

Requirements for the program are as follows. All students must take:

1. ACCT 211. Financial Accounting
2. IBUS 211. World of Business
3. QMMG 111. Statistics for Management or ECON 366. Statistical Methods or ECON 160. Principles of Microeconomics
4. Two semesters of Chinese or two semesters of Japanese language study. The language studied should be non-native to the student.
5. IBUS 480. Special Topics in International Business course on China or Japan.
6. Three elective, non-language courses relating to East Asia.

ADJUNCT MANAGEMENT OPTION

This special program responds to requests by non-SOM students for the opportunity to complete systematically a limited selection of courses in the School of Management while completing degree requirements in their chosen liberal arts fields. The adjunct management option gives a limited number of students an introduction to basic subject matter in the areas of management and accounting. It is not in any way equivalent to an academic major, but rather is a supplement to appropriate majors in another school. Adjunct option students may not take more than 24 credit hours in the School of Management.

To qualify, non-SOM students must:

1. Apply by general academic petition to the School of Management advising office. Prior to formal application to this program option, students may take courses that are a part of the option. If the student is accepted, these courses are credited against adjunct management option requirements.
2. Meet the following general entrance criteria: a) completion of at least 60 academic hours, thereby having junior standing in Harpur College; b) present a GPA of 3.5 or better for their last 60 credits.

The adjunct management option requires the completion of the following courses:

1. HRM 311 4 credits
2. ACCT 211 4 credits
3. Any four School of Management courses for which the student has the appropriate background (normally upper division) 16 credits

TOTAL 24 credits

Students who successfully complete this special program option have this fact reflected on their transcripts on graduation.

Students should be aware that the adjunct management option is not related to the 3-2 program described below in this Bulletin. Harpur College students who contemplate study for the MBA degree are well advised to complete their regular liberal arts degrees and to put off their professional studies until entering graduate school.

ACCOUNTING 5-YEAR PROGRAM

The accounting 5-year program provides an opportunity for qualified students to complete their BS and MS degrees in accounting within a five-year period. The program includes a semester of electives in the fourth year in which students have the option of obtaining a for-credit internship in public accounting, industry or not-for-profit companies. In addition, the 5-year program will meet the requirements for the 150-credit-hour degree that will be required for licensing in most states after the year 2009.

To be eligible for admission into this special program, students must possess academic qualifications that allow admission into the MS program at the end of their senior year. During the senior year, the student takes a full load of graduate coursework representing the first year of the MS program. While enrolled in 16 hours of MS coursework during each semester of the senior year, the student is still officially an undergraduate fulfilling undergraduate requirements. The MS coursework taken during that year fulfills the undergraduate program requirements. Following successful completion of that year's work, the BS is granted, and the student becomes eligible to continue the MS program. The second year of the MS program is undertaken with the student's having graduate student status. Upon completion of the second-year requirements (32 hours) and fulfillment of the MS graduation requirements (3.0 GPA for all MS courses—both senior year and second year), the student is awarded the MS degree.

Interested students must begin the application procedure early in their senior year by: 1) sitting for the Graduate Management Admission Test (GMAT) and 2) submitting a completed MS application to the University's Graduate School. The normal graduate admission process is followed, although the student, if admitted, does not gain formal entrance into the graduate program for another year. Because of the challenging nature of the program, only highly qualified students are admitted.

Further information about the 5-year program for accounting can be obtained from the School of Management advising office.

HARPUR COLLEGE/SCHOOL OF MANAGEMENT 3-2 PROGRAM

This special program accommodates the needs of a small and select group of Harpur College students. It provides an opportunity for those students to combine efficiently their undergraduate studies with graduate study in the School of Management; the successful completion of the program results in the award both of the bachelor's (BA or BS) and of the MBA degrees within a five-year period.

To be eligible for admission into this special program, students must possess academic qualifications that allow their conditional admission into the MBA program at the end of their junior year. This program provides a well-defined career orientation for which the particular combination of undergraduate and graduate programs represents an appropriate preparation. This normally takes advantage of the student's undergraduate specialty as well as the general management preparation of the MBA.

Careful planning at an early date is absolutely necessary for students contemplating entrance into the 3-2 program. During the senior year, the student takes a full load of graduate coursework representing the first year of the MBA program. This means that, by the conclusion of the junior year, all departmental, divisional and all-college requirements necessary for the chosen undergraduate major must be completed.

While enrolled in 16 hours of MBA coursework during each semester of the senior year, the student is still officially an undergraduate fulfilling undergraduate requirements. The MBA coursework taken during that year represents "free electives" in the undergraduate program. Following successful completion of that year's work, the BA or BS is granted, and the student becomes eligible to continue the MBA program. The second year of the MBA program is undertaken with the student's having graduate student status. Upon completion of the second year requirements (32 hours) and fulfillment of the MBA graduation requirements (3.0 GPA for all MBA courses—both first year and second year), the student is awarded the MBA degree.

Interested students must begin the application procedure early in their junior year by: 1) sitting for the Graduate Management Admission Test (GMAT) and 2) submitting a completed MBA application to the University's Graduate School. The normal graduate admission process is followed, although the student, if admitted, does not gain formal entrance into the graduate program for another year. Because of the challenging nature of the program, only highly qualified students are admitted.

Further information about the 3-2 program for Harpur College students can be obtained from either the Harpur College academic advising

office or the School of Management advising office.

GRADUATE PROGRAMS

The School of Management programs challenge students to appreciate the complexity of modern organizations, the intricate relationships that exist between organizations and the social frameworks of which they are a part, and the responsibilities of administration at its broadest levels. Curriculum offerings are diverse, and prepare students for professional careers, as well as for undertaking more advanced academic work.

Master of Business Administration Degree

The School of Management offers an exciting MBA program that emphasizes interdisciplinary decision making, teamwork, internationalization and social responsibility. The program is designed to meet the needs of today's managers who are continually challenged by the dynamic changes occurring in the corporate, public and nonprofit sectors. The MBA program builds on critical decision skills students learn in their first year of study. In the second year, students take coursework that develops decision and teamwork skills in a multidisciplinary framework. Courses in resource management for customers and resource management for investors integrate knowledge in marketing, operations management and organizational behavior, and accounting, finance and economics, respectively, to enhance and broaden the decision-making skills of managers.

The MBA program also emphasizes the role of managers in today's society. Courses in social competence teach students about ethical, leadership, environmental, gender and race, and cultural diversity issues of which managers need to be acutely aware. Students also take a strategic management course which integrates the skills and concepts acquired and developed in all other MBA courses applied to the organization as a whole. The MBA program is accredited by the International Association for Management Education, AACSB.

The MBA program requires the completion of 68 credit hours of graduate coursework, which can be achieved in two years of study on a full-time, two-semester-per-year basis. Students with appropriate backgrounds may apply to the Fast-track program, in which the student takes only third- and fourth-semester coursework.

PROGRAM COMPETENCY EXPECTATIONS

Any baccalaureate degree with a strong liberal arts component is acceptable preparation for the MBA program. The faculty does presume that

entering students have some basic skills and knowledge in the areas of economics, statistics, mathematics and calculus.

The economics competency presumes knowledge of the set of topics found in the standard courses in introductory microeconomics and macroeconomics.

Competency in statistics includes knowledge and skill at least at the introductory level in such topics as descriptive statistics, estimation and hypothesis testing, and properties of special discrete and continuous distributions.

Entering MBA students should have completed an undergraduate prerequisite course in calculus. The calculus course should have had an emphasis on problems dealing with the concepts of maxima and minima.

Students admitted to the graduate program lacking the prerequisite course in calculus must complete it by the end of the first semester in residence.

MBA CURRICULUM

credits

First Semester

MGMT 501. Accounting for Managers	4
MGMT 502. Managerial Economics	4
MGMT 503. Statistical Analysis for Managers	4
MGMT 508. Organizational Behavior	4

Second Semester

MGMT 500. Information Systems Management	4
MGMT 505. Finance for Managers	4
MGMT 506. Marketing for Managers	4
MGMT 507. Operations Management	4

Third Semester

MGMT 504. Human Resource Management	2
MGMT 510. Advanced Marketing and OPM	4
MGMT 515. Advanced Technology and Communications	4
MGMT 520. Advanced Finance and Accounting	4
Management Electives	4

Fourth Semester

MGMT 530. Ethics and Global Studies	2
MGMT 540. Strategic Management	4
Management Electives	12

PART-TIME STUDY

Many students pursue the MBA on a part-time basis. This option is commonly chosen by individuals who are employed full-time. Part-time students are subject to the same requirements as full-time students and are taught by the same faculty. Part-time students are expected to take eight credit hours per semester instead of 16, a pace which leads to degree completion in three to four years, depending on transfer credit and summer study. Courses for part-timers are

scheduled during late afternoons and evenings, Monday through Thursday.

TRANSFER CREDIT

Students may petition to transfer up to 8 graduate credits in lieu of comparable MBA course credit, if these credits have not been applied to another degree.

Master of Science in Accounting Degree

The School of Management offers a graduate program that leads to the master of science in accounting degree and provides students with academic training that qualifies them for positions both in public and private sector accounting. Throughout the curriculum, great effort is made to demonstrate the vital role that accounting plays in the conduct of any enterprise, and accounting is offered as the principal medium of financial measurement, communication and control, both within the enterprise and between the enterprise and the investor. In addition, it is shown to be an indispensable means by which society can measure the performance of various organizations and institutions.

The program has two areas of emphasis: public accounting and management accounting. Thus, in addition to satisfying educational requirements for students interested in careers as Certified Public Accountants, the program is also excellent preparation for students interested in certification as management accountants; positions in corporate accounting; and work with government agencies such as the Treasury Department, the General Accounting office and the Securities and Exchange Commission. Finally, the program is excellent background for students who plan academic work at the doctoral level.

The MS in accounting program provides broad training and emphasizes conceptual understanding, the mastery of analytical techniques and the rigorous use of logical reasoning. It stresses new approaches in accounting theory and the solution of current professional problems, offering the student the opportunity to understand the roles of related disciplines like behavioral science, economics and management information systems in modern accounting practice. For terminal master's degree students, it offers a broad range of courses in auditing, taxation and both financial and managerial accounting practices. For students ultimately interested in study at the PhD level, it provides a strong theoretical base in the history of accounting thought and the structure of financial accounting theory.

The program is highly integrative in nature; students are urged to choose elective credit from

among the many courses offered in the school's MBA program. The core requirements of the master of science in accounting program are, to a large extent, identical with the first year of the MBA curriculum.

The basic program of 32 graduate credit hours assumes an undergraduate major in accounting and a sound background in management and other complementary disciplines. Students with such a background should be able to complete the program in one year of full-time graduate study, taking 16 hours per semester. Such students may also qualify for a one-year reduction of the two-year experience requirement for the licensing of CPAs in New York State.

While the program is primarily aimed at the student with an undergraduate degree in accounting, students with little or no accounting or business background are admitted. For such students, the program requires the completion of coursework beyond the basic graduate course requirements. These core requirements add a maximum of 68 hours to the program. Depending on their individual academic backgrounds and/or proficiency in individual core subjects, students may have some or all of these core requirements waived. Normally all core requirements should be completed before the student begins required degree coursework.

CORE REQUIREMENTS

	<i>credits</i>
Principles of Microeconomics	4
Principles of Macroeconomics	4
Statistics for Management	4
Legal Environment of Management I	4
Legal Environment of Management II	4
Information Systems	4
Human Resource Management	2
Financial Management	4
Corporate Finance	4
Introduction to Marketing	4
Operations Mgt. (Decision Sciences)	4
Accounting for Managers	4
Intermediate Accounting Theory I	4
Intermediate Accounting Theory II	4
Cost Accounting	4
Auditing	4
Federal Income Taxation I	4
TOTAL	66

The master of science in accounting program requires coursework in calculus. This course should be completed before or during the first semester of the program. Competency in the core requirements may be demonstrated in any of the following ways:

- a) Evaluation of previously completed studies essentially equivalent to one or more courses.
- b) Achieving a satisfactory grade on a validation examination.

c) Completion of a course while enrolled in the MS in accounting program, which will not be included in the total graduate requirements for the degree. MS in accounting students are expected to take the graduate equivalents of the background courses.

	<i>credits</i>
Accounting	9
(including at least one course each in accounting theory, tax accounting, auditing and cost accounting)	
Economic analysis	3
Finance	3
Other business and accounting electives	15
(including study in the area of quantitative measurement)	
TOTAL	30

DEGREE REQUIREMENTS

All students must complete the following graduate courses to qualify for the master of science degree in professional accounting:

	<i>credits</i>
ACCT 520. Financial Accounting Theory	4
ACCT 562. Advanced Auditing	4
ACCT 570. Managerial Accounting	4
Accounting elective	4
Electives from the School of Management	16
TOTAL	32

CPA REQUIREMENTS

To sit for the New York state CPA examination, the student must present a baccalaureate degree that adheres to the following curriculum structure:

	<i>credits</i>
Accounting	24
(In addition to the first course in accounting principles, students must present courses covering the basic fields of cost accounting, tax accounting and advanced or specialized problems in accounting and auditing.)	
Business law	6
Finance	6
Statistics	3
Business and accounting electives*	21
Liberal arts, science, mathematics	60

*Six credit hours of economics must either be part of the liberal arts core or among business electives.

Completion of such a baccalaureate program in accounting entitles the student to sit for the CPA examination. To obtain certification, the student must satisfy the two-year experience requirement mandated by the State Education Department and the Board of Regents. This experience must be obtained with a licensed CPA firm, or by virtue of equivalent experience in government or industry. Students who complete a baccalaureate program as described above, and follow it with successful completion of the MS in accounting program, can petition for a one-year reduction in the experience requirement.

To qualify for this reduction, students with undergraduate degrees in accounting need to satisfy the following educational requirements on the graduate level:

Students who present baccalaureate degrees in fields other than accounting can qualify for admission into the certified public accounting examinations, if they present master's degree programs with the following coursework:

	<i>credits</i>
Accounting	24
(including at least one course each in accounting theory, tax accounting, cost accounting and auditing)	
Economic analysis	3
Finance	3
Business law	4*
Business and accounting electives	26
(including at least one course in quantitative measurement)	
TOTAL	60

* Six semester hours at the undergraduate level will be considered equivalent.

Elective coursework should be chosen in consultation with the student's adviser to be sure that all examination requirements are met.

The MS program in accounting (as well as the BS program in accounting) offered by the School of Management satisfies the educational requirements for admission into the New York state CPA examination.

PART-TIME STUDY

Like the MBA program, the MS in accounting may generally be completed on a part-time basis. Part-time students are expected to take eight credits each semester. Such students require between two and five years to complete degree requirements, depending on their use of summer sessions.

TRANSFER CREDIT

Students may petition to transfer up to 8 graduate credits in lieu of comparable MS in Accounting course credit, if these credits have not been applied to another degree.

General Degree Requirements

MASTER OF BUSINESS ADMINISTRATION DEGREE

The degree of master of business administration is awarded if the candidate has:

1. completed at least 68 hours of graduate work.
2. maintained the equivalent of a B average in courses approved by the program director and presented for the degree.
3. fulfilled all course requirements with no credit for courses in which a grade equivalent to less than C has been received.
4. been recommended for the degree by the Dean's office acting on behalf of the faculty of the School of Management.

A candidate for the MBA degree must complete all requirements for the degree within five years after admission to the school. Exceptions may be made for a part-time student when such exceptions are recommended by the graduate program director in consultation with the dean or his or her appointee.

MASTER OF SCIENCE DEGREE

The degree of master of science is awarded if the candidate has:

1. completed at least 32 hours of graduate coursework.
2. maintained the equivalent of a B average in courses including core requirements approved by the program director and presented for the degree.
3. fulfilled all course requirements, with no credit for graduate courses in which a grade equivalent to less than C has been received.
4. been recommended for the degree by the Dean's office acting on behalf of the faculty of the School of Management.

A candidate for the degree of master of science must complete all requirements for the degree within five years after admission to the school. Exceptions may be made for a part-time student when such exceptions are recommended by the graduate program director in consultation with the dean or the dean's appointee.

DEGREE CANDIDACY

Students must notify the Graduate School, by completing a Declaration of Candidacy for a Graduate Degree, of their intention to be graduated at the end of a semester. Such notification should be given early in the student's last semester.

Admissions

Although it is desirable that students have some basic training in economics, accounting or

business, and a knowledge of the literature and methods of these disciplines, an undergraduate major in one of these areas is not a prerequisite to admission to either of the two major master's degree programs offered by the School of Management. Indeed, a broad spectrum of social sciences, sciences and humanities is desirable preparation for advanced work. The general requirements for admission to any graduate program at Binghamton University must be satisfied.

To be admitted, an applicant must satisfy the following requirements:

1. Hold a bachelor's degree or the equivalent from any college or university of recognized standing.
2. Achieve an acceptable undergraduate cumulative grade-point average.
In support of their applications, students must submit:
 1. Two official transcripts of all previous college work.
 2. Two letters of recommendation from persons in the field of the academic major at the institution most recently attended. Applicants whose academic references go back more than five years may substitute other references if desired.
 3. Scores on the Graduate Management Admissions Test (GMAT). This examination must be taken by all students who seek admission to the School of Management. Each applicant should have a transcript of the scores sent to the Graduate School.

Applicants are urged to take the GMAT in October or earlier. Results of later testings are frequently not available before decisions on admission must be made. Information about the examination may be obtained by writing:

Educational Testing Service
Box 966
Princeton, New Jersey 08541
World Wide Web: <http://www.gmat.org>

All admissions material and inquiries should be addressed to:

The Graduate School
Binghamton University
PO Box 6000
Binghamton, New York 13902-6000

Nonmatriculated students are generally not allowed to enroll in graduate courses offered by the School of Management.

Students must submit their completed applications before April 15. Financial aid is available in the form of assistantships and tuition waivers, but the number of awards granted is limited. To be considered for financial aid students should submit their applications by February 15.

All students must be accepted both by the School of Management and by the vice provost for graduate studies and research.

3-2 Programs

This special programmatic concept allows a limited number of highly qualified and well-motivated undergraduate students in Harpur College, State University College at Oneonta or State University College at Fredonia the opportunity to combine their undergraduate studies with graduate work in the School of Management, whereby they may complete both a bachelor's and a master's degree within a five-year period. The 3-2 program is more completely described elsewhere in this *Bulletin*.

Executive MBA for Health Care Professionals

The Executive MBA for Health Care Professionals (EMBA-HCP) is designed to teach management concepts and skills to persons having clinical backgrounds or management responsibilities in the health care industry. Physicians, nurses, health care and hospital administrators, pharmaceutical and insurance executives, and consultants will find this program of great benefit.

Persons completing the EMBA-HCP will understand the business side of health care and will be prepared to participate in policy formulation and the decision-making process of providers of health care services and organizations that are affected by health care issues.

The executive MBA format of this program is designed for busy professionals who cannot leave their careers to participate in a full-time program. Using a format of classes on Friday afternoons and all day Saturday on alternate weekends, participants can receive the MBA degree in 21 months.

The EMBA for Health Care Professionals is offered by Binghamton University's School of Management in cooperation with SUNY Health Science Center at Syracuse. Courses are taught in Syracuse, by a combination of faculty of the School of Management and health care professionals with recognized expertise in their fields. Speakers with specialized knowledge in health care are a regular feature of the program.

For more information and admission materials, write to:

Dr. George Bobinski
Director, Executive MBA for Health Care Professionals
School of Management
Binghamton University
PO Box 6015
Binghamton, New York 13902-6015
Phone: 607-777-2538

Doctoral Program in Management

The School of Management currently offers the opportunity for doctoral students to pursue concentrations in accounting, finance, marketing, business and information systems, and organizational behavior. Specializations in other areas of management can also be designed based on student interests and capabilities.

Doctoral students are required to develop a broad understanding of the various functional areas of management and their interrelationships. The program emphasizes the development of research skills based on a wide range of quantitative and qualitative approaches drawing on multiple disciplines and philosophies of science.

The doctor of philosophy program in management provides students with a foundation in theory and research skills and prepares them for careers in teaching, research and/or consulting in college and university, business or government settings.

PROGRAM OF STUDY

A total of 90 credits is required for students entering from an undergraduate program. An advisory committee works with each new doctoral student to determine the course sequence, review performance and evaluate progress.

Students entering with an MBA degree are expected to complete these courses and credit hours toward the PhD degree:

- 16 Advanced quantitative/research methods
- 16 Core courses in concentration area
- 8 Specialization courses
- 8 Pedagogy Courses, Proseminar

The MBA program is 64 credits, and PhD courses may be taken as electives toward the MBA degree by students earning both degrees. Previous coursework may result in waiving MBA foundation courses. After completing coursework requirements, students have to pass a comprehensive examination and successfully defend a dissertation proposal and dissertation. Students entering doctoral studies with an undergraduate degree may expect to complete the program in four to six years and students entering with an MBA or equivalent degree in three to four years, depending on background.

Beyond coursework, doctoral students are expected to satisfy the following requirements for candidacy:

1. Maintain an active research program.
2. Satisfy the University's residency requirement by completing 24 credits in an academic year.

3. Establish proficiency in computer applications (such as SPSS-X, BMDP, and SAS) and programming languages. Some specializations may also require a foreign language.
4. Attend seminars for doctoral students, in which research and current literature is discussed, and give presentations of their own research.
5. Develop expertise in teaching. Generally this is accomplished by a minimum of one year classroom teaching experience.
6. Satisfactorily complete the written and oral comprehensive examinations. Students must obtain permission to take the exam from their advisory committee and the program director. The three-part written exam assesses students' research and statistical skills, understanding of theory and research applicable to their particular track, and knowledge in their area of specialization/concentration. The oral exam is taken after the written test is passed.
7. Write and defend an acceptable dissertation.

The program is more completely described in the doctoral program brochure and "Procedural Handbook for Doctoral Work in Management," which can be obtained from the School of Management.

Prerequisites: Entering students will have taken introductory coursework in microeconomics, in computer programming and calculus. Students entering with undergraduate degrees must complete the MBA core requirements. Courses for the PhD degree may be taken as MBA elective credits.

We provide below several sample schedules for students entering with an MBA degree. As noted above, each student's background and interests are taken into consideration when designing a program of doctoral studies.

Sample Program for Accounting

Advanced quantitative/research methods:
PSYCH 503, 504; MGMT 682, 686

Foundation courses:
MGMT 683, 687; ACCT 600, 601

Specialization courses:
Elective, elective

Research paper/project:
MGMT 696

Sample Program for Finance

Advanced quantitative/research methods:
ECO 615, 616; MGMT 682, 686

Foundation courses:
FIN 570, 601, 602; ACCT 600

Specialization courses:
ECO 611, elective

Research paper/project:
MGMT 696

Sample Program for Marketing

Advanced quantitative/research methods:
PSYCH 503, 504; MGMT 682, 686

Foundation courses:
MGMT 684, 687, 697

Specialization courses:
Elective, elective

Research paper/project:
MGMT 696

Sample Program for Business and Information Systems

Advanced quantitative/research methods:
MGMT 682; SS 505; OPM 686, 689
or
PSYCH 503, 504; MGMT 682; SS 501

Foundation courses:
OPM 687, 688, 689; OPM 691
or
MGMT 683, 687; MIS 610; MGMT 686

Specialization courses:
Elective, elective

Research paper/project:
MGMT 696

Sample Program for Organizational Behavior

Advanced quantitative/research methods:
PSYCH 503, 504; MGMT 682, 686

Foundation courses:
MGMT 683, 684, 685, 687

Specialization courses:
Elective, elective

Research paper/project:
MGMT 697

Financial Aid

As indicated above, financial aid for qualified students is available in the form of a limited number of graduate assistantships, teaching assistantships, fellowships and tuition scholarships. Such aid is competitively awarded on the basis of academic excellence, and possession of relevant skills or background. Application for financial aid is made simultaneously with the application for admission. Students requesting financial aid are required to submit a letter with the regular admission form, and should apply by February 15.

General Academic Policies

GRADES

The grading system of the Graduate School is applicable to the School of Management.

WITHDRAWAL

Students who withdraw from all courses for which they are registered at the University must follow a formal withdrawal procedure if they wish their record to indicate good standing. *Mere absence from class does not constitute due notice of withdrawal.* Withdrawals are initiated with the University Registrar's office. No grades are recorded for students who formally withdraw within the first eight weeks of the semester.

Adds, drops or change of courses are approved through the School of Management advising office.

Students may add, drop, substitute courses or change credit hours for courses carrying variable credit without penalty within a period of 14 calendar days from the beginning of the semester. After that date, students may effect changes only with the approval of the School of Management advising office and the office of the vice provost for research and graduate studies.

Students may withdraw from a course without restrictions through the first eight weeks of class without a grade being recorded. If it becomes necessary for a student to drop a course after the eighth week of classes, submission either of a WF (withdrawn failing) or WP (withdrawn passing) grade is determined by the instructor (see the grading system of the Graduate School). When dealing with modular courses, deadlines analogous to those specified above are used. For a module taken during the first mini-semester, the fourth week of the semester is the deadline for dropping without academic penalty. For modules held during the second mini-semester, the twelfth week of the semester is the appropriate deadline.

RESIDENCE REQUIREMENT

Regardless of previous graduate experience, the minimum residence requirement for any graduate degree is 24 credits. If a student has interrupted graduate work for more than two semesters, credit for work taken prior to the interruption is reassessed by the school.

Students must be registered during the semester their degree requirements are completed.

UNDERGRADUATE STUDENTS BEGINNING GRADUATE PROGRAMS

Undergraduate students in the School of Management who have completed all but two courses required for graduation may register for

up to eight hours of graduate coursework for graduate credit. After securing the permission of the respective faculty member(s), students must receive approval of the graduate program director and of the vice provost for research and graduate studies on the application form available in the vice provost's office. No graduate credit is granted unless this application has been completed. Courses submitted for graduate credit are not counted toward the undergraduate degree.

COURSE OFFERINGS/ UNDERGRADUATE

NOTE: Unless otherwise noted, all undergraduate courses carry 4 credits and are normally offered every year.

Accounting

Note: ACCT 211 is a prerequisite for all other accounting courses.

ACCT 211. FINANCIAL ACCOUNTING

Basic concepts and methodology of financial accounting, including an introduction into the rules and tools used by financial accountants, with an analysis of major accounts within the chart of accounts. Includes an examination of the accounting environment, ethical issues and practice problems for the financial accountant. Prerequisite: sophomore standing.

ACCT 212. MANAGERIAL ACCOUNTING

Introduction to managerial accounting. Accounting as an informational system to provide managers with the basis for decision making. Includes basic CVP analysis, job and process costing, standard costing and variance analysis, as well as specific situational decision making matrices. Not open to accounting students.

ACCT 305. COST ACCOUNTING

Introduction to cost accounting. Emphasis on the interface between financial accounting informational needs and internal accounting information needs for internal decision-making purposes. Major topics (emphasis on accounting for) job and process costing, CVP analysis, standard costing and variance analysis, cost behavior as well as CIM, just-in-time manufacturing and transfer pricing. Prerequisites: ACCT 211 and junior standing.

ACCT 311. INTERMEDIATE ACCOUNTING THEORY I

Financial accounting theory at the intermediate level. Principles, concepts and assumptions that underlie contemporary accounting practices with emphasis on asset accounts. Ethical considerations and international perspectives are also provided. Prerequisites: ACCT 211 and junior standing.

ACCT 312. INTERMEDIATE ACCOUNTING THEORY II

Continuation of ACCT 311. Refinement and development of financial accounting theory. Emphasis on balance sheet accounts, including leases, pensions, deferred taxes and long-term liabilities. Ethical considerations and an international perspective are provided for a number of the topics. Prerequisites: ACCT 311 and junior standing.

ACCT 455. ADVANCED ACCOUNTING THEORY

Extension of financial accounting to the study of additional accounting entities such as partnerships, consolidated firms, multinational firms, state and local governmental units, and nonprofit organizations. Introduction to the study of ethics related to business combinations and to appreciation of international accounting diversity. Prerequisites: ACCT 312 and senior standing.

ACCT 460. AUDITING

A study of the theory and practice of auditing in the verification of financial statements by independent public accounting firms. The nature and economic purpose of auditing; auditing standards; professional ethics and conduct; legal liability; internal control systems and EDP auditing; working paper preparation; audit sampling; audit evidence; audit techniques related to financial accounts; auditors' reports; and compilation and reviews of financial statements. Prerequisites: ACCT 312 and senior standing.

ACCT 475. FEDERAL INCOME TAXATION I

Application of federal income tax law to individuals. Concept of gross and taxable income with an analysis of the Internal Revenue code, regulations and court decisions. Includes research sources used to solve problems in preparation of personal income tax returns, including foreign taxpayers and non-U.S. source income, ethics of tax practice. Prerequisite: senior standing.

ACCT 476. FEDERAL INCOME TAXATION II

Application of federal income tax law to partnership, corporations and fiduciaries. Topics include transactions between partners and partnership for retirement, death, transfer or partial liquidation of an interest; tax shelters, special deductions for corporations; Subchapter S; corporate distributions and reorganizations; tax on accumulated earnings; personal holding companies; taxations on trusts and estates (introductory); tax appeal and conference procedures. Prerequisites: ACCT 475 and senior standing.

ACCT 480. SPECIAL TOPICS IN ACCOUNTING

every other year

Particular topics within broad area of accounting. Topics announced in advance. May be repeated for credit. Prerequisites: consent of instructor and junior standing.

ACCT 491. PRACTICUM IN COLLEGE TEACHING IN ACCOUNTING

1-4 credits

Independent study by teaching in School of Management accounting courses at the sophomore or junior level. Under the direction of the instructor, the student's primary responsibility will be to lead workshop, lab and/or course review sessions. Other responsibilities may include proctoring and reading examinations. Does not satisfy major or all-college requirements. Open only to seniors. Pass/Fail grading only. Maximum of two credit hours. Prerequisites: minimum grade of A- in the School of Management course to be taught and consent of instructor and director of undergraduate programs. No more than one teaching practicum may be counted toward the degree.

ACCT 495. INTERNSHIP

variable credit

Opportunity to obtain academic credit for well-structured, work-related experiences in the field of accounting. Faculty supervision and consent necessary. Strong academic content, degree relevancy must be demonstrated. Pass/Fail option only. Prerequisites: junior standing and consent of instructor.

ACCT 497. READINGS AND RESEARCH IN ACCOUNTING

Tutorial reading, research or participation in a seminar, depending on interests, needs and capabilities. Prerequisites: consent of instructor and senior standing.

Human Resources Management

Note: HRM 311, QMMG 111 and junior standing are prerequisites for all other courses in human resources management.

HRM 311. ORGANIZATIONAL BEHAVIOR

Overview of human behavior in work organizations. Theoretical, empirical and applications issues examined from individual, interpersonal, group and organizational perspectives. Topics include overview and history of the field, perceptions, attitudes, learning processes, personality, motivation, stress, performance appraisal, group dynamics, leadership, communication, decision making, job design, organizational structure and design, organizational change and development. Prerequisites: QMMG 111 and junior standing.

HRM 320. HUMAN RESOURCES MANAGEMENT

Overview of human resources management-personnel administration and industrial relations in work organizations. Theoretical, empirical and applications issues examined in terms of the interface between individuals and the organization. Topics include overview and history of the field, legal and social issues, planning, job analysis and design, recruitment and selection, training and development, performance appraisal, compensation and rewards, labor-management relations and collective bargaining, health and safety, career development, international issues.

HRM 324. HUMAN RESOURCES SELECTION AND INFORMATION SYSTEMS

Focuses on staffing issues, international HRM and HR information systems. Integration is achieved through projects centered around developing HRIS for applicant tracking, skill matching and Web-based recruiting, as well as selection strategies for international assignments, expatriate/repatriate assignment and training issues, etc. Also deals with critical issues confronting HR managers, such as the impact of technology on the organization, creating potential HR opportunities and potential EEO-related problems. Designed for HRM majors, international business, MIS students. Prerequisite: HRM 320.

HRM 348. PERFORMANCE AND COMPENSATION MANAGEMENT

Cost of labor is the highest single cost to organizations, representing anywhere from 40 to 50 percent of bottom-line costs. Course focus is on issues surrounding the decision making behind determination and control of these costs. How compensation affects employee benefits, rewards, and performance evaluations. How issues of compensation support the ways organizations motivate employees. A practical, hands-on course primarily developed through extensive projects helping students understand the types of decisions managers make regarding pay and benefits. For students interested in understanding what goes on behind the scenes that affects organizational compensation. Prerequisite: HRM 320.

HRM 480. SPECIAL TOPICS IN HUMAN RESOURCES MANAGEMENT

Particular topics within broad area of human resources management. Topics announced in advance. May be re-

peated for credit. Prerequisite: consent of instructor. Prerequisite: HRM 320.

HRM 497. READINGS AND RESEARCH IN HRM

Tutorial reading, research or participation in a seminar depending on interests, needs and capabilities. Prerequisites: senior standing and consent of instructor.

Finance

Note: FIN 311 is a prerequisite for all other finance courses, and all finance courses have QMMG 111, ECON 160 and 162, ACCT 212 or 305 and junior standing as prerequisites.

FIN 311. FINANCIAL MANAGEMENT

Basic concepts of financial management. Topics generally include the time value of money, risk and return, bond and stock valuation, capital budgeting, cost of capital, capital structure, dividend policy and financial planning.

FIN 320. FINANCIAL MARKETS AND INSTITUTIONS

This course provides an overview of financial markets and institutions and considers theories of interest rate structure, and details the money and capital markets. The emphasis of the course is on commercial banks. Topics in this section include the nature of commercial banking, asset, liability and capital management, deposit insurance, regulation, economies of scale and scope, and international banking. Thrift institutions are also considered.

FIN 322. INVESTMENTS Various institutional, analytical and pragmatic aspects of security analysis and investment management; securities markets, sources of investment information, bond and stock valuation models, risk return analysis, behavior of security prices, portfolio management; capital market theory.

FIN 324. CORPORATE FINANCE

An in-depth examination of valuation and financial decision making in the corporate setting, including some case analysis. Topics generally include capital market efficiency, required rates of returns, options in the corporate setting, long-term investments, capital structure, financial planning and dividend policy.

FIN 450. DERIVATIVES

Introduction to and a comprehensive analysis of the derivatives markets in the U.S. Topics include discussions of options, futures, swaps and futures markets. Prerequisites: FIN 311, 322.

FIN 460. INTERNATIONAL FINANCE

Analysis of foreign exchange, use of derivative assets and other tools aimed at successful international financial management.

FIN 480. SPECIAL TOPICS IN FINANCE

Particular topics within broad area of finance. Topics announced in advance. May be repeated for credit. Prerequisite: consent of instructor.

FIN 497. READINGS AND RESEARCH IN FINANCE

Tutorial reading, research or participation in a seminar, depending on interests, needs and capabilities. Prerequisites: senior standing, consent of instructor.

Management Information Systems

MIS 111. COMPUTER TOOLS FOR MANAGEMENT

Introductory study of computer productivity tools in a business context. Emphasis on establishing fluency in

current microcomputer tools, a conceptual foundation for developing fluency in future tools, and an understanding of the proper organizational problem domains of each type of computer tool. Each student builds a practical foundation in basic computing knowledge and skills necessary to effectively use computer-based productivity tools. (Credit toward degree cannot be earned for both MIS 111 and CS 105.)

MIS 311. INFORMATION SYSTEMS AND THEIR APPLICATIONS

Survey of information systems and how they relate to administration and management. Topics include the technological structure and organizational function of information systems. The nature of information/knowledge and how information systems affect society is discussed from a critical perspective. Prerequisites: junior standing.

MIS 323. SYSTEMS ANALYSIS AND SPECIFICATION

This course provides an understanding of the systems development and modification process. It enables students to choose and adapt system development methodologies. In approaching a project, it teaches the principles of high-quality information requirements determination and specification through effective communication with users and all other stakeholders in systems development and maintenance and appropriate documentation standards. Participatory approaches like JAD, SSM, ETHICS or prototyping are emphasized. Prerequisite or corequisite: MIS 311.

MIS 333. DATABASE MANAGEMENT SYSTEMS

This course provides an understanding of how database information technology contributes to organizational data management. It covers the implementation of logical design specifications in a database environment. Topics include data models and modeling methods with emphasis on semantic and relational data description languages; information systems planning and information engineering; alternative database architectures: relational, network, object-oriented; the role of data dictionaries, repositories and CASE tools; systems life cycle, user participation and postimplementation review in the database approach. Prerequisite: MIS 311. Prerequisite or corequisite: MIS 323.

MIS 363. INFORMATION TECHNOLOGY HARDWARE AND SOFTWARE

This course teaches the hardware/software technology background that enables systems personnel to understand the trade-offs in computer architecture and networks for effective use in the business environment. The student will establish the necessary technical competence for anticipating and resolving problems that arise in the integration of the hardware/software components of an IS architecture into a smoothly working system. This study will include concrete examples of computer organization, systems programs such as operating systems and language translators, data communications networks and open systems. Students will experiment with these concepts using programming exercises. Prerequisite: MIS 311. Prerequisite or corequisite: MIS 323.

MIS 383. BUSINESS TELECOMMUNICATIONS

This course surveys issues, technologies and skills relating to the application of data communications and telecommunications technology in management systems. The course topics will include an introduction to data communications technology such as common carrier systems, local area networks, wide area networks, network operating systems, communications protocols and network security. Other topics include network design, management

techniques and models. Social/ psychological aspects of telecommunications will also be covered. Prerequisites: MIS 311 and 323.

MIS 473. INFORMATION SYSTEMS PROJECT

This is a capstone course in information systems development. During the course, the student will participate in a realistic case study project in the analysis, design and/or implementation of a system emphasizing material from other MIS courses. The course includes a survey of proper information system project management techniques. This course qualifies the student to be a productive entry-level member of an industry project team.

MIS 480. SPECIAL TOPICS IN MIS

Particular topics within broad area of MIS. Topics announced in advance. May be repeated for credit. Prerequisites: MIS 311, junior standing and consent of instructor.

MIS 497. READINGS AND RESEARCH IN MIS

Tutorial reading, research or participation in a seminar, depending on interests, needs and capabilities. Prerequisites: MIS 311, senior standing, and consent of instructor.

Marketing

Note: MKTG 311 is a prerequisite for all other marketing courses, and all marketing courses have QMMG 111, ECON 160 and 162 and junior standing as prerequisites.

MKTG 311. INTRODUCTION TO MARKETING

The marketing environment; ethical issues, consumer behavior, marketing planning; product, price, promotion and distribution decisions.

MKTG 320. MARKETING RESEARCH

Role of marketing research; research design, sampling, questionnaire construction, data collection methodology, techniques for data analysis, report writing.

MKTG 322. CONSUMER BEHAVIOR

Marketing, consumer and public policy perspectives of consumer behavior; individual, social and cultural dimensions of consumer behavior; attitude theory and measurement.

MKTG 324. MARKETING STRATEGY

Advanced issues dealing with marketing planning and strategy of price, product, promotion and distribution decisions. Both theoretical and practical aspects are covered.

MKTG 340. ADVERTISING

Advertising strategy and the management of advertising within the context of a marketing program. Primary emphasis is on the following advertising decision areas: selection of target markets, establishment of communication objectives, selection of and working relationships with advertising agencies, creative strategy and execution, media selection, appropriations and budgets, and program evaluation procedures. The social, economic and legal considerations involved in marketing communications management and their impact on the advertising process will also be discussed.

MKTG 441. MICROCOMPUTERS IN MARKETING

The course emphasizes using spreadsheets as a basic analytical tool to help in marketing decision making. Topics include various product, promotion, pricing and distribution decisions in marketing where marketing mod-

els can be used. Both conceptual and practical aspects of models are discussed. Students will become very familiar with writing and using macros.

MKTG 470. INTERNATIONAL MARKETING

Focuses on marketing management problems in the international environment. Emphasis on techniques and strategies necessary to incorporate a marketing concept into today's international marketplace. An understanding of the scope of international marketing activities and the impact of culture and environment on marketing programs is developed.

MKTG 480. SPECIAL TOPICS IN MARKETING

Particular topics within broad area of marketing topics announced in advance. May be repeated for credit. Prerequisite: consent of instructor.

MKTG 497. READINGS AND RESEARCH IN MARKETING

Tutorial reading, research, or participation in a seminar, depending on interests, needs and capabilities. Prerequisites: senior standing, consent of instructor.

Operations Management

Note: OPM 311 is a prerequisite for all other OPM courses, and all OPM courses have QMMG 111, ECON 160 and 162 and junior standing as prerequisites.

OPM 311. OPERATIONS MANAGEMENT

An introduction to the design, planning and control of systems that produce goods and services. Topics include quality management, forecasting, product design, capacity planning, facility layout, MRP, just-in-time manufacturing, scheduling, project planning and inventory management.

OPM 320. MANUFACTURING MANAGEMENT

The study of the management of modern manufacturing systems. Topics include manufacturing resources planning (MRP II), just-in-time manufacturing, flexible manufacturing systems and computer integrated manufacturing.

OPM 322. INTRODUCTION TO TOTAL QUALITY MANAGEMENT

Principles of quality assurance and control. Topics include the history and philosophy of quality, graphical measurement of quality, process capability indices, control charts, acceptance sampling and process control human factors in quality assurance.

OPM 324. MANAGEMENT OF SERVICE OPERATIONS

Analysis of managerial problems in service industries and the study of techniques available for their effective solution. Topics include planning and allocation of resources in service systems, service system design, capacity management, location of service facilities, workforce planning and scheduling, managing service quality and after-sales service support strategies.

OPM 480. SPECIAL TOPICS IN OPM *every other year*

Particular topics within broad area of operations management. Topics announced in advance. May be repeated for credit. Prerequisite: consent of instructor.

OPM 497. READINGS AND RESEARCH IN OPM

Tutorial reading, research or participation in a seminar, depending on interests, needs and capabilities. Prerequisites: senior standing and consent of instructor.

Law and Society

BL&S 111. LEGAL ENVIRONMENT OF MANAGEMENT I
Nature and role of law and its relation to business. Substantive law of contracts, procedural aspects governing creation and conduct of business enterprise. Introduction for pre-law, accounting, management, liberal arts students.

BL&S 112. LEGAL ENVIRONMENT OF MANAGEMENT II
Substantive law of agency, partnerships and corporations. Law in action, covering business enterprise from formulation to dissolution. Introduction for pre-law, accounting, management, liberal arts students. Prerequisite: BL&S 111.

Global Strategic Management

MGMT 411. GLOBAL STRATEGIC MANAGEMENT
Capstone course providing conceptual tools for integrating functional skills acquired in previous courses. Emphasis is on strategic and socially responsible operation of the total enterprise in a global environment. Course combines lectures with in-depth case analyses. Students research industries and companies, make oral presentations and write research papers. Prerequisites: completion of all required courses, and senior standing.

MGMT 480. SPECIAL TOPICS IN STRATEGIC MANAGEMENT
Particular topics within the broad area of strategic management. Topics announced in advance. May be repeated for credit. Prerequisite: consent of instructor.

MGMT 497. READINGS AND RESEARCH IN STRATEGIC MANAGEMENT AND RESEARCH
Tutorial reading, research or participation in a seminar depending on interests, needs and capabilities. Prerequisites: senior standing, consent of instructor.

Statistics

Note: MATH 121 or 120M is required for all courses in managerial statistics, and all other courses in managerial statistics have QMMG 111 as prerequisite.

QMMG 111. STATISTICS FOR MANAGEMENT
Statistical methods and their applications in managerial decision making. Topics include data collection methods, descriptive statistics, probability theory, probability distributions, estimation and hypothesis testing, regression and correlation analysis. (Not open to students who have credit for any other course in statistics, i.e., MATH 147, ECON 366, MATH 347 or PSYCH 243.)

QMMG 497. READINGS AND RESEARCH IN QUANTITATIVE METHODS IN MANAGEMENT
Tutorial reading, research or participation in a seminar, depending on interests, needs and capabilities. Prerequisites: senior standing and consent of instructor.

Global Management

IBUS 211. WORLD OF BUSINESS
Introductory course to management within an international context. Covers the development of trade, trade patterns and theories, impact of trade and foreign direct investment on home and host countries, basic principles of exchange rates and global financial markets. Discusses managerial challenges arising from different cultural, socio-economic and political settings; modes of entering foreign markets and the rise of the global corporation; introduces subdisciplines of management: marketing, human resource management, production and finance, and

how these are managed globally. Course combines lectures with hands-on exercises and projects using the Internet, and other languages across the curriculum (LxC) are integrated into the course. Prerequisite: sophomore standing.

IBUS 455. BUSINESS IN CHINA
Senior-level seminar involving analyzing the Chinese business environment and the potential for foreign direct investment. The seminar includes student presentations and research papers, as well as presentations by management executives. Discussions will focus on current and future issues in managing a business venture in China.

IBUS 460. INTERNATIONAL TRADE AND EXPORT MANAGEMENT
Senior level and/or MBA seminar involving analyzing international trade and export markets. The topics addressed include: trade theories, trade patterns, free trade vs. protectionism, and the international monetary system, among others. The course also develops approaches in export management through mastery of information sources and software. Students will prepare an export feasibility plan for a specific New York state industry or firm.

IBUS 480. SPECIAL TOPICS IN INTERNATIONAL BUSINESS
Particular topics within broad area of international business. Topics announced in advance. May be repeated for credit. Prerequisites: IBUS 211, junior standing and consent of instructor.

IBUS 497. READINGS AND RESEARCH IN INTERNATIONAL BUSINESS
Tutorial reading, research or participation in a seminar depending on interests, needs and capabilities. Prerequisites: IBUS 211, senior standing and consent of instructor.

Other Courses

ENT 441. SMALL BUSINESS MANAGEMENT
Students work in teams to solve actual case problems provided by the Small Business Institute of the School of Management; apply appropriate theory to problems in accounting procedures and records, cash flow, sales promotion and marketing retailing, production, personnel, organization and inventory control. Prerequisite: senior standing.

MGMT 491. PRACTICUM IN COLLEGE TEACHING IN MANAGEMENT
1-2 variable credit
Independent study by teaching in School of Management courses (other than accounting) at the freshman, sophomore or junior level. Under the direction of the instructor, the student's primary responsibility will be to lead workshop, lab and/or course review sessions. Other responsibilities may include proctoring and reading examinations. Does not satisfy major or all-college requirements. Open only to seniors. Pass/Fail grading only. Maximum of two credit hours. Prerequisites: minimum grade of A- in the School of Management course to be taught, consent of instructor and director of undergraduate programs. No more than one teaching practicum may be counted toward the degree.

MGMT 495. MANAGEMENT INTERNSHIP
variable credit
Opportunity to obtain academic credit for well-structured, work-related experiences in a management field other than accounting. Faculty supervision and consent necessary. Strong academic content, degree relevancy must be dem-

onstrated. Pass/Fail option only. Prerequisites: junior standing and appropriate introductory courses.

COURSE OFFERINGS/ GRADUATE

Note: Unless otherwise noted, all graduate courses carry 4 credits and are normally offered every year.

MBA PROGRAM

Accounting

REQUIRED COURSE

MGMT 501. ACCOUNTING FOR MANAGERS

Introduction to financial and managerial accounting concepts, with emphasis on the use of accounting information by various stakeholders in the corporation including investors, lenders and managers.

Business and Urban Economics

REQUIRED COURSE

MGMT 502. MANAGERIAL ECONOMICS

Applies economic theory to business and economic decisions. Models of production, costs, investment and resource allocation are developed. Prerequisites: calculus, and micro- and macroeconomics.

Operations Management

REQUIRED COURSE

MGMT 503. STATISTICAL ANALYSIS FOR MANAGERS

Statistical methods and their applications in managerial decision making. Topics include descriptive statistics and basic inferential models.

MGMT 507. OPERATIONS MANAGEMENT

An introduction to the design, planning and control of systems that produce goods and services. Topics include quality management, forecasting, product design, capacity planning, facility layout, MRP, just-in-time manufacturing, scheduling, project planning and inventory management. Prerequisite: MGMT 503.

ELECTIVES

OPM 520. MANUFACTURING MANAGEMENT

The study of the management of modern manufacturing systems. Topics include manufacturing resources planning (MRP II), just-in-time manufacturing, flexible manufacturing systems and computer integrated manufacturing.

OPM 522. INTRODUCTION TO TOTAL QUALITY MANAGEMENT

Principles of quality assurance and control. Topics include the history and philosophy of quality, graphical measurement of quality, process capability indices, control charts, acceptance sampling and process control human factors in quality assurance.

OPM 524. MANAGEMENT OF SERVICE OPERATIONS

Analysis of managerial problems in service industries and the study of techniques available for their effective solution. Topics include planning and allocation of resources in service systems, service system design, capacity management, location of service facilities, workforce planning and

scheduling, managing service quality and after-sales service support strategies.

OPM 530. DECISION SUPPORT SYSTEMS

A study of the design and building of useful and usable computer-based decision aids, drawing on the principles of data management, model building, and human factors. Also covered is how decision tools are integrated with managerial judgment for more effective decision making.

OPM 581-9. SPECIAL TOPICS IN OPM 2, 4 credits

Particular topics within the area of operations management. Topics announced in advance. May be repeated for credit.

OPM 595. INTERNSHIP 1, 2, 4, 6 credits

Students may gain academic credit for meaningful educational internship. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

OPM 597. INDEPENDENT STUDY variable credit

In-depth study in particular area of interest, under direction of appropriate faculty.

Organizational Behavior

REQUIRED COURSE

MGMT 504. HUMAN RESOURCES MANAGEMENT

Survey of major areas of human resources management such as job analysis, recruitment and selection, compensation, performance appraisal and the legal context in which HR decisions are made. Readings and class discussion are supplemented with real-world cases, videos and guest appearances by local business people. Students work in small teams on a project.

ELECTIVES

HRM 551. FOUNDATIONS IN LEADERSHIP DEVELOPMENT

Students are exposed to a variety of perspectives on how they can exercise and develop leadership. Focus is at individual level of analysis; personal attributes, behaviors and styles of individuals who facilitate exemplary leadership. Students develop an understanding of their impact on groups and vice versa, as well as how their behavior/styles evolve over time and in different contexts/cultures.

HRM 552. LEADERSHIP GROUPS AND TEAMS

How leadership manifests itself in groups. In groups of three members each, students examine how small groups affect the way one leads as well as follows. Over time, group size is escalated. At the end of six weeks, the group is the main focal point for discussions of shared leadership development.

HRM 553. LEADERSHIP IN ORGANIZATIONS

Focus is on leading organizational systems. Participants' perspectives shift from people to groups to systems. Emphasis on how to move larger entities forward using organizational processes, culture, interrelationships existing among teams, shared understanding and vision of group, cultural differences, etc.

HRM 581-9. SPECIAL TOPICS IN HUMAN RESOURCE MANAGEMENT 2, 4 credits

Examination of problems or issues of current concern in managing organizational behavior. Emphasis on recent

theories, research findings and professional applications of special interest to MBA faculty and students.

HRM 595. INTERNSHIP *1, 2, 4, 6 credits*
Students may gain academic credit for meaningful educational internships. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

HRM 597. INDEPENDENT STUDY *variable credit*
In-depth study in particular area of interest, under direction of appropriate faculty.

Finance

REQUIRED

MGMT 505. FINANCE FOR MANAGERS
Concepts and techniques necessary for financial decision making with a firm. Topics include: time value of money, basic security valuation, asset pricing, financial contracting, long-term investment, dividend and financing decisions. Prerequisites: MGMT 501, 502, and 503.

ELECTIVES

FIN 520. ADVANCED CORPORATE FINANCE
Financial management as it relates to assets and liabilities of a firm. Typical coverage includes: financial planning, control and forecasting, receivables management, cash management, inventory policy, leasing decisions, mergers and acquisitions, capital structure, dividend policy, debt refunding and cost of capital. The emphasis is on cases and integration of concepts from MGMT 505. Prerequisite: MGMT 505.

FIN 530. FINANCIAL INSTITUTIONS AND CAPITAL MARKETS

Theories of financial intermediation and debt management. Role, structure and operation of financial institutions and markets. Develops an understanding of basic problems of financial intermediation, the use of various financial instruments and the role of regulation. Prerequisite: MGMT 505.

FIN 540. SECURITY AND PORTFOLIO ANALYSIS
Integrates traditional security analysis with more recently developed theories on market efficiency, risk, capital asset pricing. Analytical securities valuation models and techniques; macroeconomic influences in securities price behavior. Analytical framework applied to pragmatic investment decisions in stock market. Theories underlying portfolio analysis, its applications for securities portfolio management. Utility maximization, portfolio building models, portfolio performance measures, portfolio revisions. Capital asset pricing theories, implications for investment decisions. Prerequisite: MGMT 505.

FIN 550. DERIVATIVE SECURITIES
Theoretical foundations of the pricing and use of options, futures and derivative instruments. Describes the institutional details of derivative markets in the U.S. Topics include: Underlying economic rationale for these markets, trading strategies and valuation considerations. Prerequisite: MGMT 505.

FIN 560. INTERNATIONAL CORPORATE FINANCE
Balance of payments adjustment mechanism and international monetary system. Role of international reserves in international payments system: adjustment under fixed and flexible exchange rates. Formation of use of optimal

policy mixes, use of exchange controls. Examines balance of payments adjustment mechanism and international monetary system. The role of international reserves in international payments system and adjustment under fixed and flexible exchange rates; formation of use of optimal policy mixes and use of exchange controls. Study of international trade, exchange rates, offshore financing and the economics of exchange rates and adjustments. Prerequisite: MGMT 505.

FIN 570. THEORY OF FINANCE
Provides basic derivation of models and theories in finance. Concepts discussed include: individual and firm decisions under certainty and uncertainty, capital market equilibrium and valuation of risky assets, efficient capital markets, capital structure and dividend policy, option pricing and agency theory. Prerequisites: MGMT 505, FIN 520 and 540.

FIN 581-9. SPECIAL TOPICS IN FINANCE *2, 4 credits*
Selected topics in finance theory, empirical studies and financial policy. Emphasis is on current topics and recent developments.

FIN 595. INTERNSHIP *1, 2, 4, 6 credits*
Students may gain academic credit for meaningful educational internship. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

FIN 597. INDEPENDENT STUDY *variable credit*
In-depth study in particular area of interest, under direction of appropriate faculty.

Marketing

REQUIRED COURSE

MGMT 506. MARKETING FOR MANAGERS
The marketing environment; ethical issues, consumer behavior, marketing planning: product, price, promotion and distribution decisions. Emphasis on understanding the impact on strategic development.

ELECTIVES

MKTG 530. ADVERTISING
Combines advertising theory and practice, developing the practical aspects of advertising theory into an integral part of the total marketing mix. Topics examined include types of advertising, advertising strategy, planning and execution, and measuring results.

MKTG 535. CONSUMER BEHAVIOR
Introduces field of consumer behavior. Emphasis placed on understanding scope of consumer behavior, including aspects that underlie consumer decisions, and relating this understanding to market issues.

MKTG 540. MARKETING RESEARCH
Introduces major research techniques currently employed by major corporations in the U.S. Included are issues dealing with problem formulation, research design, questionnaire construction, data collection, multivariate data analysis techniques and report writing.

MKTG 545. MARKETING STRATEGY
Presents framework used to guide decision-making process. Impact of marketing decisions on other functional areas is explored in depth through use of actual business case situations.

MKTG 570. INTERNATIONAL MARKETING

Focuses on marketing management problems in the international environment. Emphasis on techniques and strategies necessary to incorporate a marketing concept into today's international marketplace. An understanding of the scope of international marketing activities, and the impact of culture and environment on marketing programs, is developed.

MKTG 581-9. SPECIAL TOPICS IN MARKETING

2, 4 credits

Studies of selected areas of marketing knowledge and thought. Specific topics vary each semester depending on particular interests of instructor.

MKTG 595. INTERNSHIP

1, 2, 4, 6 credits

Students may gain academic credit for meaningful educational internship. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

MKTG 597. INDEPENDENT STUDY

variable credit

In-depth study in particular area of interest, under direction of appropriate faculty.

Management Information Systems

REQUIRED COURSE

MGMT 500. MANAGEMENT INFORMATION SYSTEMS

Computer-based organizational information systems addressing the need and role of information systems in organizations, technical foundations of information systems, management of the information systems function and types of information systems.

ELECTIVES

MIS 523. SYSTEMS ANALYSIS AND SPECIFICATION

Provides an understanding of the systems development and modification process. It enables students to choose and adapt system development methodologies. In approaching a project, teaches the principles of high quality information requirements determination and specification through effective communication with users and all other stakeholders in systems development and maintenance and appropriate documentation standards. Participatory approaches like JAD, SSM, ETHICS or prototyping are emphasized. Similar to IS95.7 in the Information Systems 95 Curriculum Model (DB Nov. 1994).

MIS 525. ADVANCED INFORMATION SYSTEMS DEVELOPMENT

Current industry issues and approaches. Students present a project or report that contributes to course topics. Examples of course topics: comparison of information systems development (ISD) methodologies and CASE (computer-aided support environments) for ISD (the work of the CRIS conferences); information engineering. Prerequisites: Introduction to IS and one of the following: IS, DBMS, advanced software.

MIS 533. DATABASE MANAGEMENT SYSTEMS

This course provides an understanding of how database information technology contributes to organizational data management. It covers the implementation of logical design specifications in a database environment. Topics include data models and modeling methods with emphasis on semantic and relational data description languages; information systems planning and information engineering; alternative database architectures: relational, net-

work, object-oriented; the role of data dictionaries, repositories and CASE tools; systems life cycle, user participation and postimplementation review in the database approach. Similar to IS95.8 in the Information Systems 95 Curriculum Model (DB Nov. 1994).

MIS 550. ADVANCED SYSTEMS SOFTWARE DEVELOPMENT

Extends applications development topics and practices of MIS 540. Information flow analysis and subsystem decomposition, cost and timing estimation, file consolidation, minimization of transport volume, hardware and software acquisition and automation of systems development procedures.

MIS 573. INFORMATION SYSTEMS DEVELOPMENT PROJECT

This is a capstone course in information systems development. During the course, the student will work on a real-life project in the analysis, design and implementation of a system to address an actual problem. Proper project management skills are also emphasized. This course qualifies the student to be a productive member of an industry project team.

MIS 581-9. SPECIAL TOPICS IN MANAGEMENT INFORMATION SYSTEMS

An examination in depth of issues or problems concerned with theory and practice of computer-based information systems. Concentrating on new topics and viewpoints in both technological capabilities and the human-social aspects of information systems.

MIS 595. INTERNSHIP

1, 2, 4, 6 credits

Students may gain academic credit for meaningful educational internships. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

MIS 597. INDEPENDENT STUDY

variable credit

In-depth study in particular area of interest, under direction of appropriate faculty.

Health Care

ELECTIVES

MHCA 530. MANAGEMENT IN HEALTH CARE DELIVERY SYSTEMS

Organizational and institutional structure of health care. Politics in health care, regulations, ethical issues, management in hospitals and nursing homes; redesign of delivery system.

MHCA 540. MANAGEMENT APPLICATIONS IN HEALTH CARE

Develops ability to analyze actual health care management problems, become familiar with appropriate literature and be able to apply it to case analysis. Importance of using consultants in process of problem solving.

MHCA 550. FINANCING HEALTH CARE SYSTEMS

Provides introduction to history of health care reimbursement policies in United States. How emerging alternative institutions and managements are being used to correct some shortcomings of conventional arrangements.

MHCA 560. HEALTH CARE POLICY ANALYSIS

Overview of health care delivery system in United States; specific basic problems and techniques used to solve the problems. Use of management science techniques to for-

multate appropriate policies that provide the solution to the problems.

MHCA 581-9. SPECIAL TOPICS IN HEALTH CARE ADMINISTRATION *2, 4 credits*
Current topics in health care delivery, institutions and the specific problems of hospitals, medical professionals and alternative health care providers. Emphasis on recent developments and managerial problems peculiar to health systems management.

MHCA 595. HCA INTERNSHIP *1, 2, 4, 6 credits*
Students may gain academic credit for meaningful educational internships. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

MHCA 597. INDEPENDENT STUDY *variable credit*
In-depth study in particular area of interest, under direction of appropriate faculty.

International Business

ELECTIVES

IBUS 550. WORLDWIDE CORPORATIONS
Origins and motivations, cultural constraints, organizational structures, comparative management, worker attitudes and values, multiculturalism, nationalism, influence of worldwide firms at home and abroad. Students read and research beyond texts in their area of special interest.

IBUS 555. BUSINESS IN CHINA
MBA seminar involving analyzing the Chinese business environment and potential for foreign direct investment. The seminar includes student presentations and research papers as well as presentation by management executives. Discussions will focus on current and future issues in managing a business venture in China.

IBUS 560. INTERNATIONAL TRADE AND EXPORT MANAGEMENT
MBA seminar involving analyzing international trade and export markets. The topics addressed include: trade theories, trade patterns, free trade vs. protectionism, international monetary system, among others. The course also develops approaches in export management through mastery of information sources and software. Students will prepare an export feasibility plan for a specific New York state industry or firm.

IBUS 565. MULTINATIONAL CORPORATE STRATEGY
Provides students with an understanding of importance of multinational corporations in today's world economy and environment within which they operate. Develops a competence relevant to strategy formulation and administration in international business.

IBUS 581-9. SPECIAL TOPICS IN INTERNATIONAL BUSINESS *2, 4 credits*
Study of critical contemporary issues of international management. Major focus on the applications of advanced theoretical concepts to the business firm's competitive challenges in a global economy. Functional management decision making in a worldwide context.

IBUS 595. INTERNSHIP *1, 2, 4, 6 credits*
Students may gain academic credit for meaningful educational internships. Academic validity of each opportunity

verified by a faculty supervisor. Provides significant experience related to student's career goals.

IBUS 597. INDEPENDENT STUDY *variable credit*
In-depth study in particular area of interest, under direction of appropriate faculty.

Applicable to Various Programs
Consult program literature for specific requirements.

REQUIRED COURSES

MGMT 508. ORGANIZATIONAL BEHAVIOR
An introduction to behavior in organizations. Topics include individual motivation, groups and team processes, leadership, conflict and conflict resolution, design of organizations and organizational change. Focuses on practical techniques and issues facing managers and employees in modern organizations. Readings and class discussion are supplemented with cases, videos and guest appearances by local business people. Students work in small teams on a project that is the basis of a formal class presentation.

MGMT 510. RESOURCE MANAGEMENT FOR CUSTOMERS
Integrates concepts in marketing, operations management and human resource management. Examines management decision making when utilizing the concepts in these areas to most effectively meet customer needs. The course addresses the management of organizations at various stages of their life cycles. Prerequisites: MGMT 500, 504, 506 and 507.

MGMT 515. ADVANCED TECHNOLOGY AND COMMUNICATIONS
Integrates advanced information technology skills with both the written and oral communications skills needed by the corporate manager. Prerequisites: MGMT 500, 501, 502, 503, 505, 506, 507 and 508.

MGMT 520. RESOURCE MANAGEMENT FOR INVESTORS
Integrates concepts in accounting, finance and economics. Examines decision making when utilizing the concepts in these areas to most effectively meet investor needs. Prerequisites: MGMT 500, 501, 502 and 505.

MGMT 530. ETHICAL AND GLOBAL ISSUES IN BUSINESS *2 credits*
Focuses on the employees, consumers and the community as stakeholders in the firm. The course examines the relationship between the entity and society. Prerequisites: MGMT 508, 510 and 520.

MGMT 540. STRATEGIC MANAGEMENT
Develops strategic decision-making skills for managing the organization in an international context. Integrates the concepts taught in all the functional areas of management. Prerequisites: all core courses.

ELECTIVES

MGMT 570. SMALL BUSINESS MANAGEMENT
Development of small business management skills by serving as consultants to local businesses. Students apply knowledge from management classes to real problems. Class meets for discussion sessions, and student teams meet weekly with clients.

MGMT 581-9. SPECIAL TOPICS *1-4 credits*

MGMT 594. PRACTICUM *variable credit*
Analysis of well-defined managerial problem faced by organization in local community. Problems have been studied in business firms, government agencies, other public and private institutions. Substantive written report required; credit determined by magnitude of project.

MGMT 595. INTERNSHIP *1, 2, 4 credits*
Students may gain academic credit for meaningful educational internships. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

MGMT 597. INDEPENDENT STUDY *variable credit*
In-depth study in particular area of interest, under direction of appropriate faculty.

MGMT 700. CONTINUOUS REGISTRATION *1 credit/semester*
Required for maintenance of matriculated status in graduate program. No credit toward graduate degree requirements.

MGMT 707. RESEARCH SKILLS *1-4 credits*
Development of research skills required within graduate programs. May not be applied toward course credits for any graduate degree. Prerequisite: approval of graduate program director.

Accounting Program

ACCT 520. FINANCIAL ACCOUNTING THEORY
This seminar in financial accounting is designed to enhance the student's understanding of and appreciation for the evolution of contemporary financial accounting theory and empirical research on financial reporting issues. Prerequisite: Intermediate Accounting Theory.

ACCT 523. FINANCIAL STATEMENT ANALYSIS *2 credits*
Demand and supply forces underlying the provision of financial statement data; properties of numbers derived from financial statements; use of information by credit analysts and investors; international comparisons of financial statement data and ratios. Prerequisite: MGMT 501.

ACCT 540. GOVERNMENTAL AND NONPROFIT ACCOUNTING
Management planning and control problems in governmental institutions, other nonprofit enterprises. Organizing accounting information with objectives of financial control, performance measurement, budgeting and planning aspects and their activities; reporting to interested organizations and individuals.

ACCT 550 (ALSO ACCT 450). SPREADSHEETS FOR ACCOUNTING

ACCT 561. STATISTICAL SAMPLING IN AUDITING *2 credits*
This course introduces quantitative and statistical sampling techniques used in auditing applications. Prerequisites: MGMT 501/ACCT 312 and ACCT 560. Corequisite: ACCT 562.

ACCT 562. ADVANCED AUDITING
Second course in auditing focusing on audit research, ethics and audit applications. International aspects of

auditing, government auditing and social auditing also covered. Prerequisites: MGMT 501/ACCT 312 and ACCT 560. Corequisite: ACCT 561.

ACCT 570. MANAGERIAL ACCOUNTING THEORY
This seminar focuses on the historical development of management accounting, how management accounting is utilized in decision making, and the limitations of the current system. Budgeting, behavioral and human resource accounting, and quantitative analyses also covered.

ACCT 575. SOCIAL ACCOUNTING *2 credits*
Acquaints students with current research in social accounting. Discussion topics include economic theory of social costs and benefits and the accountants' response to that theory, international models of social reporting, and market implications of social disclosure.

ACCT 576 (ALSO ACCT 476). FEDERAL INCOME TAXATION II (SEE ACCT 476)

ACCT 578. INTERNATIONAL ACCOUNTING *2 credits*
The course is designed to familiarize students with accounting systems of different countries by focusing on the economic, political and social systems of these countries. Accounting by multinational companies is also discussed. Prerequisite: MGMT 501 or ACCT 211.

ACCT 581-9. SPECIAL TOPICS IN ACCOUNTING
Examination in depth of problems or issues of current concern in accounting. Recent contributions to theory, research and methodology.

ACCT 595. ACCOUNTING INTERNSHIP *1, 2, 4, 6 credits*
Students may gain academic credit for meaningful educational internships. Academic validity of each opportunity verified by a faculty supervisor. Provides significant experience related to student's career goals.

ACCT 597. INDEPENDENT RESEARCH IN ACCOUNTING *1-4 credits*
In-depth study in particular area of interest, under direction of appropriate faculty.

DOCTORAL PROGRAM

ACCT 600. SEMINAR IN FINANCIAL ACCOUNTING RESEARCH
The objective of this seminar is to survey the accounting research literature related to external financial reporting. Topics covered include information economics, disclosure issues, choice of accounting methods, accounting standard-setting and the use of accounting information in prediction. Students learn about financial accounting research through critical evaluation of research articles.

ACCT 601. BEHAVIORAL AND COGNITIVE RESEARCH IN ACCOUNTING
This course provides doctoral students with an understanding and overview of the behavioral and cognitive domains in contemporary accounting and auditing research. The focus of the course is the review and discussion of empirical studies that represent a broad range of research published over the past three decades. Students are required to read scholarly articles and monographs dealing with this important area of study. While this course is required for all SOM doctoral students with an accounting concentration,

students in other areas of management or psychology are encouraged to attend.

FIN 601. DOCTORAL SEMINAR: CORPORATE FINANCE

The objective of this course is to provide an in-depth presentation of topics in corporate finance. Concepts discussed include: valuation of risky assets, capital structure and dividend policy decisions of the firm, mergers and acquisitions, agency theory, financial distress, and applications of options to corporate finance. Format is a combination of lectures and guided discussions of some of the key empirical and theoretical papers in corporate finance.

FIN 602. DOCTORAL SEMINAR: CAPITAL MARKETS

The objective of this seminar is to introduce students to the main developments in the investments area of financial economics. Some of the topics discussed include: mean-variance theory, portfolio choice and asset pricing models, market efficiency, anomalies in pricing, contingent claims and fixed income securities.

MGMT 683. ADVANCED ORGANIZATIONAL BEHAVIOR

Builds on the introductory organizational behavior course by surveying in greater depth topics such as person-situation views; individual differences; dyadic and group processes; leadership and motivation; individual and group development; work design; and performance evaluation.

MGMT 684. LEADERSHIP IN ORGANIZATIONS

Covers core theories of leadership in organizations. Classical, contemporary, alternative and new wave approaches are examined in depth from a multiple-levels-of-analysis perspective.

MGMT 685. THEORY TESTING IN LEADERSHIP

A doctoral-level seminar designed to integrate theory, empirical research and advanced methodologies for testing leadership theories. Prerequisites: MGMT 682, 684, 686.

MIS 610. INTRODUCTION TO INFORMATION SYSTEMS RESEARCH

This course critically examines prevailing information systems research paradigms and their institutionalization in forms of "schools of thought." This examination provides a perspective on the current research literature by discussing the assumptions and contributions of various research paradigms. In addition, the course deals with principles of academic report writing and the format of the prospectus and colloquium. After completion of the course students should be able to prepare for the comprehensives in IS, identify a viable approach to their thesis research and become productive members of the research community.

MGMT 682. RESEARCH METHODS I

This course is designed to provide all doctoral students in management with a foundation for conducting research in their respective disciplines. The goal of the first half is to make students broadly aware of alternative philosophies and approaches to conducting research and to prepare them to evaluate contributions from research being made in other fields. Key topics include ethics in research, phenomenological vs. empirical research strategies, theories of model building, inductive vs. deductive reasoning and field vs. lab research. The remaining half of the course introduces research design and analysis used across different management disciplines (use of statistical tools, principles of logic, mathematics, measurement theory, etc.).

MGMT 686. RESEARCH METHODS II

This course covers topics in research methods relevant to the particular concentrations in the SOM doctoral program. The Research Methods II course offered by a concentration covers research method topics of particular importance for their students. For example, the research methods course for information systems may focus on research approaches and qualitative methods, the course for organizational behavior may focus on casual modeling concepts, and the course for finance may focus on econometric issues. Because of the different nature of the course offered in different areas, doctoral students may take more than one section of Research Methods II as part of their coursework program if appropriate.

MGMT 687. ORGANIZATIONAL THEORY

Provides doctoral students with the opportunity to study in-depth macro organizational behavior, organizational theory and meso approaches to organizations. Topics include organizational structure and design; climate and culture; technology issues; environmental contingencies; and the individual-organization interface.

MGMT 691. SEMINAR ON PEDAGOGY MANAGEMENT
2 credits

This course covers topics on the application of modern pedagogical theory to college-level teaching in management. Topics to be covered differ from semester to semester, but may include implications of personality type, cognitive development, and learning theories for teaching management; practica on proper teaching techniques such as lecturing, leading discussions, using team and group learning, and teaching with technology; testing and assessment of learning; evaluation of teaching; and professional development.

MGMT 696. RESEARCH PROJECT/PAPER

2-6 credits/semester

SOM doctoral students are required to complete a research project/paper. Students work with a faculty adviser and committee to design and complete a research review and/or study of publishable quality.

MGMT 697. INDEPENDENT STUDY

1-4 credits

Independent reading and research.

MGMT 698. PREDISSENTATION RESEARCH

1-9 credits/semester

Independent reading and/or research in preparation for comprehensive examinations for admission to PhD candidacy and/or preparation of dissertation prospectus.

MGMT 699. DISSERTATION

1-12 credits/semester

Research for and preparation of the dissertation.

MKTG 684. SURVEY OF MARKETING ISSUES

The purpose of this course is to acquaint marketing doctoral students with the kinds of research that deal directly with the structuring and solution of marketing management problems. Students will also critically evaluate the usefulness of applied research and develop criteria for selecting the appropriate research methods for various types of managerial problems. Particular emphasis will be given to industrial products marketing.

MKTG 687. MARKETING THEORY AND MODELS

This course has two components. First, it traces the development of marketing as a field. Then the student is exposed to a variety of marketing models and theories including micro, macro, positive and normative approaches. Alter-

native methods of developing and evaluating these models are presented and discussed.

OPM 686. MATHEMATICAL PROGRAMMING

The objective of this course is to do an in-depth analysis of mathematical programming techniques and their application. Emphasis is on linear algebra, solution techniques and economic interpretation of the primal and dual problems. Other topics include computational details and implementation approaches for the simplex method, the revised simplex method, dual simplex and the primal-dual algorithms, as well as problems with special structure parametric and postoptimal analysis.

OPM 687. STOCHASTIC PROGRAMMING

Introduction to stochastic processes in three major areas: queues with poisson arrivals, Markov processes and renewal theory. Modelling, performance evaluation, and optimization of stochastic systems with emphasis on queuing theory and methods of queues. Applications drawn from manpower scheduling, evaluation of manufacturing systems, telecommunication networks, clinics and other stochastic service systems. As time permits, further topics include recurrent events, random walks, reliability and maintenance models, and applications in finance and marketing.

OPM 688. TOTAL QUALITY MANAGEMENT

This course introduces the basic principles and applications of statistical methods for quality improvement in manufacturing and service industries. Topics include: History and evolution of quality control, concepts and definitions of quality, the Demming philosophy, control charts, graphical methods for quality, quality circles, quality improvement programs and quality control audit.

OPM 689. SELECTED TOPICS IN OPERATIONS RESEARCH

This course will cover the following topics: advanced mathematical programming, advanced stochastic processes, system simulation, nonlinear programming, dynamic programming and Markovian Decision Processes and Theory of Algorithms.

OPM 690. MANUFACTURING ANALYSIS

Analytical approach to facilities design, aggregate production planning, hierarchical production systems, inventory management, operations scheduling and distribution systems, flexible manufacturing systems and just-in-time production systems.

OPM 691. SEMINAR IN OPERATIONS MANAGEMENT

Selected topics in operations management are studied in depth. Presentation and analysis of current research by faculty, students and visitors, and detailed examination readings from the published literature. Content varies from year to year based on interests of participants and current relevant topics. PhD students are expected to participate actively.