

John Molson School of Business

61.10	JOHN MOLSON SCHOOL OF BUSINESS	61.60	ECONOMICS
61.20	ADMISSION REQUIREMENTS	61.70	FINANCE
61.21	UNDERGRADUATE DEGREE PROGRAMS	61.80	INTERNATIONAL BUSINESS
61.21.1	General Education Requirement	61.90	MANAGEMENT
61.21.2	The Bachelor of/Baccalaureate in Commerce	61.100	MARKETING
61.21.3	The Bachelor of/Baccalaureate in Administration	61.120	ADMINISTRATION
61.22	THE CREDIT CORE	61.140	PROGRAM OPTIONS FOR NON-BUSINESS STUDENTS
61.22.1	Academic Performance Regulations	61.150	COMPUTER SCIENCE
61.22.2	Registration Regulations	61.160	SPECIAL CERTIFICATE PROGRAMS
61.30	GENERAL INFORMATION	61.170	SPECIAL PROGRAMS IN ACCOUNTANCY
61.35	JOHN MOLSON SCHOOL OF BUSINESS COURSES		
61.40	ACCOUNTANCY		
61.50	DECISION SCIENCES AND MANAGEMENT INFORMATION SYSTEMS		

Section 61

61.10

JOHN MOLSON SCHOOL OF BUSINESS

Faculty

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Location

Sir George Williams Campus
MB Building, Room: 015-115
514-848-2424 ext. 2779

Mission Statement

“We educate students to enable them to become business leaders and responsible global citizens. We place strong emphasis on teaching, research and scholarship, and we strive for an intellectual climate in which excellence, innovation and imagination flourish. As an urban business school, we welcome Concordia's multilingual and multicultural constituency. Our international faculty, diverse student body, strong links to the local business community and relationships with international partners provide a learning environment that responds to the demands of a global economy and recognizes the realities of the contemporary world to achieve a better future.”

Approved by Faculty Council • September 2007

61.20 ADMISSION REQUIREMENTS

The general requirements for admission to Concordia University are listed in §13.

Cegep Entrance — the 90-credit program

The prerequisites for the 90-credit program are as follows:

Subject*:	Concordia Courses:
Calculus I	MATH 209
Linear Algebra	MATH 208
Micro, Macro Economics	ECON 201, 203
Computer Literacy	DESC 200

**NOTE: Equivalencies will be determined at the time of acceptance.*

Students with a DEC will complete the 90-credit program. Students who have a complete DEC but are lacking one or more of the prerequisite courses may take them within the 90-credit program as elective credits during the first year of the program.

Mature Entry — the 108-credit program

In addition to the 90-credit program, mature entry students will be required to complete the following 18 credits:

- 6 credits in MATH 208, 209
- 6 credits in ECON 201, 203
- 3 credits in DESC 200
- 3 additional elective* credits

**These elective credits must be selected from outside the offerings of the John Molson School of Business.*

Four-Year Program — the 120-credit program

In addition to the 90-credit program, students in the four-year program will be required to complete the following 30 credits:

- 6 credits in MATH 208, 209
- 6 credits in ECON 201, 203

- 3 credits DESC 200
- 3 credits ENGL 212
- 12 additional elective* credits

*These elective credits must be selected from outside the offerings of the John Molson School of Business.

NOTE: Because of the extensive use of computers in various programs, students are advised to have access to a personal computer.

61.21 UNDERGRADUATE DEGREE PROGRAMS

The John Molson School of Business offers two distinct undergraduate programs. The Bachelor of/Baccalaureate in Commerce (BComm) is a structured program in which the student will select a Major from those offered by the School of Business. The Bachelor of/Baccalaureate in Administration (BAdmin) is a flexible program which permits the student to pursue interests outside the School of Business, and offers the possibility of complementing a fundamental grounding in Administration with Minor concentrations in an area of interest. Degree requirements listed below apply to all students entering the program on or after June 1, 2001.

61.21.1 General Education Requirement

The John Molson School of Business is committed to the concept of General Education. Students graduating from the Business programs will have acquired the benefits of a general education through the 12 elective non-Business credits they are required to complete.

61.21.2 The Bachelor of/ Baccalaureate in Commerce

The program provides the student with an education for business life. This is accomplished through an interdisciplinary curriculum that is intellectually challenging. The first year of the program provides knowledge of fundamental business concepts and operational skills that form the base for the core curriculum. The second year of the program builds on this foundation to provide a broad experience in all phases of business. The interdisciplinary nature of the program allows students to analyse, formulate, judge, and solve challenging business problems. The last year of the program provides students with an opportunity for in-depth study of a specific business discipline.

As part of the Bachelor of/Baccalaureate in Commerce program, students will select 12 credits of elective courses outside the offerings of the School. Those credits, which will meet the School's General Education Requirement, should be chosen in areas that complement the student's overall university education.

Degree Requirements:

- 42 credits from the core
- 12 elective credits outside the School of Business
- 24–27 credits to apply towards the Major
- 9–12 elective credits chosen by the student

NOTES:

1. All students are required to declare a Major.
2. There are no Double Majors or Double Minors in the John Molson School of Business. The School may impose quotas on some Majors.

61.21.3 The Bachelor of/ Baccalaureate in Administration

The aim of the BAdmin is to develop capable problem-solvers and decision-makers. The program provides students with a fundamental grounding in administration and offers them the opportunity to pursue a wide range of interest amongst the various courses offered by the University.

Degree Requirements:

- 42 credits from the core
- 18 credits from within the School of Business and/or its disciplines
- 30 elective credits chosen by the student, but outside the School of Business, 15 of these must be beyond the introductory level.

NOTE: For the BComm and BAdmin programs, a maximum of nine credits in ESL courses may count towards the degree requirements, provided that three of the nine credits relate to a course focused on oral communication. Additional credits in ESL courses will be considered as credits completed above and beyond the degree requirements.

61.22 THE CREDIT CORE

The John Molson School of Business has revised its core effective September 1996. Students accepted into the John Molson School of Business prior to these changes must adhere to the *Undergraduate Calendar* of the year of their acceptance into the program. Students who wish to discuss any adjustments to their program based on the new changes, may consult an academic advisor. *NOTE: Students are responsible for following the correct sequence of courses required for the completion of a particular program.*

The required 42-credit core is identical for both programs and comprises the following courses:

1st Year

Semester 1
 COMM 210 Contemporary Business Thinking
 COMM 212 Business Communication
 COMM 215 Business Statistics
 COMM 217 Financial Accounting
 Semester 2
 COMM 220 Analysis of Markets
 COMM 222 Organizational Behaviour and Theory
 COMM 224 Marketing Management
 COMM 225 Production and Operations Management

2nd Year

Semester 1
 COMM 226 Management Information Systems
 COMM 305 Managerial Accounting
 COMM 308 Introduction to Finance
 Semester 2
 COMM 315 Business Law and Ethics
 COMM 320 Entrepreneurship

3rd Year

COMM 401 Strategy and Competition

JOHN MOLSON SCHOOL OF BUSINESS

Program	Honours	Major	Minor	Certificate
Accountancy		X		X
Assurance, Fraud Prevention and Investigative Services			X	
Business Studies			X ¹	X ¹
Data Analysis			X	
Economics		X	X	
Electronic Business Systems			X	
Entrepreneurship			X	
Finance	X	X	X	
Financial Reporting			X	
Human Resource Management		X	X	
International Business		X	X	
Management		X	X	
Management Accounting			X	
Management Information Systems		X	X	
Marketing		X	X	
Supply Chain Operations Management		X	X	

Students will indicate their preferred field of concentration at the time of application for entry. It should be noted that students may change their Major and/or Minor after completion of their first year of study.

¹This program is not open to students registered in a program leading to the undergraduate degree of Commerce or Administration.

Students may transfer into the Certificate program up to 12 credits earned in an incomplete degree or Certificate program or as an Independent student, provided they are students in good standing. The credits that may be so transferred are determined by the University at the point of entry into the program.

61.22.1 Academic Performance Regulations

NOTE: The GPA regulations apply to all students, including those with Visiting status, registered in programs offered by the John Molson School of Business. This also includes the Minor in Business Studies and Certificate programs.

The objectives of these regulations are:

- to ensure that the School of Business can certify that all of its graduates are qualified to enter their profession;
- to ensure that students can, with the assistance or intervention of the School of Business, assess themselves objectively, and plan programs of study designed to meet their individual needs.

Annual Weighted Grade Point Average (WGPA)*

Requirements and Consequences

*See §16.3.11, II for definition of Annual WGPA.

Acceptable standing requires that a student obtain an Annual WGPA of at least 2.00.

NOTE: Although a "C-" grade (1.70 grade points) is designated as Satisfactory in §16.3.3, a WGPA of 2.00 is required for acceptable standing.

Students in acceptable standing must repeat all courses in which failing grades were obtained provided that these courses are required for their program.

Conditional standing results when a student obtains an Annual WGPA between 1.50 and 2.00.

Students in conditional standing may not write supplemental examinations but may proceed subject to the following conditions:

- a) they must receive academic counselling from the appropriate member of the Dean's Office;
- b) they must successfully repeat all courses in which failing grades were obtained provided that these courses are required for their program, or replace them by alternatives approved by the Dean's Office;
- c) in no case will the number of credits exceed 15 per term for full-time students and six per term for part-time students;
- d) they must obtain acceptable standing at the time of their next assessment. If not, they are considered to be in failed standing.

Failed standing results when a student obtains an Annual WGPA of less than 1.50, or fails to achieve acceptable standing after being on conditional standing at the last assessment.

- Failed students are subject to the following regulations:
 1. They may not write supplemental examinations.
 2. They are dismissed from their program for a minimum period of one year.
- Students who are in failed standing for a second time are dismissed from the University for a longer period of time.
- In subsequent years, should failed students wish to return to university studies, they must contact the Office of the Associate Dean, Academic and Student Affairs, for information concerning conditions and procedures for seeking readmission.
- Readmission is not automatic and is dependent upon an assessment of the applicant's prospects for successful completion of the program. If readmitted, students will be placed on academic probation and restricted to a maximum of six credits per term. They must achieve acceptable standing at the time of their next assessment. Other conditions will be determined at the time of readmission.
- Decisions of the relevant authority in the Faculty to which application is made are final.

Graduation Requirements

Students must satisfy all course requirements and be in acceptable standing.

The standings of potential graduates who have attempted less than 12 credits since their last assessment are determined after adding the grade points obtained for these credits to those included in the computation of the GPA of the last assessment period.

Students who fail to meet acceptable standing but meet conditional standing will have the following options:

- a) register for 12 credits and meet the criteria for acceptable standing;
- b) register for fewer than 12 credits. In this case, standing will be determined after adding the grade points obtained for these credits to those included in the computation of the GPA of the last assessment period.

NOTE: Dean's Office is to be understood as being the appropriate member of the Dean's Office, normally the Associate Dean, Academic and Student Affairs, or delegate.

61.22.2
Registration
Regulations

1. Students in the John Molson School of Business who have a lapse in their program of study for six consecutive terms or more will not be allowed to continue in their program before meeting with an academic advisor.
2. Students are allowed to register in a maximum of 12 credits during the Summer Session (including a maximum of six credits in any term within that session), except for students following the co-operative format of the program.

61.30 GENERAL INFORMATION

Failures/Prerequisites

Students are cautioned that if they fail a course that is a prerequisite for a subsequent course, they should repeat and pass that failed course before registering in the subsequent course. For example, a student who fails COMM 217 in the Fall Term, and has registered in COMM 305 in the subsequent Winter Term, must drop COMM 305 and repeat COMM 217 in the Winter Term before registering in COMM 305 again.

Students who are not able to register in the failed course(s) should contact the undergraduate programs' office during the course-change period at the beginning of each term.
Students who are registered for a course in which they do not have the appropriate prerequisite must adjust their registration accordingly. The Office of the Associate Dean reserves the right to deregister those students who do not adhere to academic regulations.

NOTE: THERE ARE NO SUPPLEMENTAL EXAMINATIONS IN THE JOHN MOLSON SCHOOL OF BUSINESS.

Proficiency in Canada's Official Languages

The business community and governments have a preference for university graduates who are functional in both the English and French languages. All students are therefore advised to take advantage of the opportunities available to them at this University to ensure that they have good command of these two languages upon graduation.

61.35 JOHN MOLSON SCHOOL OF BUSINESS COURSES

Courses

COMM 210 Contemporary Business Thinking (3 credits)

Prerequisite: COMM 212 previously or concurrently; ECON 201 or 203 or equivalent previously or concurrently. This course exposes students to an in-depth reading of several contemporary business books. It aims to incite students to develop a critical perspective on business literature. Students are also encouraged to explore popular and influential business writing; expose and evaluate the central ideas for scope, relevance, and managerial utility.

NOTE: It is recommended that part-time students complete this course, along with COMM 212, as early in their program as possible.

COMM 212 Business Communication (3 credits)

Prerequisite: DESC 200 or INTE 290 previously or concurrently. This course focuses on the principles and techniques of clear, concise, and effective, written and oral communication, especially as they apply to business. The formal, grammatical, and stylistic elements of written and oral business communication are emphasized. In addition, students are instructed in and experience the use of audiovisual means of communication.

NOTE: It is recommended that part-time students complete this course, along with COMM 210, as early in their program as possible.

COMM 215 Business Statistics (3 credits)

Prerequisite: MATH 208 or equivalent and MATH 209 or equivalent; DESC 200 or INTE 290 or COMP 248 previously or concurrently. This course introduces the fundamentals of statistics as applied to the various areas of business and administration. Topics covered include techniques of descriptive statistics, basic theory of probability and probability distributions, estimation and hypotheses testing, chi-square tests in contingency table analysis and for goodness-of-fit, and simple linear regression and correlation.

COMM 217 Financial Accounting (3 credits)

Prerequisite: COMM 210 previously or concurrently. This course examines the theory and

practice involved in measuring, reporting, and analysing an organization's financial information. Concepts underlying financial statements are discussed, with an emphasis on generally accepted accounting principles. Disclosures/requirements concerning financial statements as well as information needs of decision-makers are introduced.

COMM 220 Analysis of Markets (3 credits)

Prerequisite: COMM 210, 215; ECON 201 or equivalent; ECON 203 or equivalent previously or concurrently. This course provides a general perspective on the history, operation and relationships between Canadian and international product, labour and financial markets. Specifically, students will be introduced to issues of fundamental importance to today's managers and entrepreneurs such as changes in structure and competitiveness in these markets in response to government policies, the determination and behaviour of interest rates, inflation, market integration, and the role and function of financial intermediation. It further provides students with the knowledge of the role and impact of regulation and other government interventions in these markets.

COMM 222 Organizational Behaviour and Theory (3 credits)

Prerequisite: COMM 210, 212. This course is designed to provide students with an opportunity to study individual behaviour in formal organizations. Through theoretical case and experiential approaches, the focus of instruction progressively moves through individual, group and organizational levels of analysis. Topics in the course include perception, learning, personality, motivation, leadership, group behaviour, and organizational goals and structure.

COMM 224 Marketing Management (3 credits)

Prerequisite: COMM 210, COMM 212 previously or concurrently. This course is an introduction to the managerial concepts and practices of marketing from the perspective of an organization and its products and services. The process of developing a marketing strategy and all of the components thereof is examined along with

their interrelationships. Readings and cases are used to help students apply these concepts to realistic marketing problems in a host of business settings, including small business and international environments.

NOTE: Students who have received credit for MARK 201 may not take this course for credit.

COMM 225 *Production and Operations Management* (3 credits)

Prerequisite: COMM 210, 212, 215. This course is an introduction to contemporary operational issues and techniques in the manufacturing and service sectors. Among the topics covered are: operations strategy, forecasting, materials' management, total quality management, time-based competition, and minimal manufacturing. Mathematical modelling in resource allocation is also introduced. Cases and computer-aided quantitative tools for decision-making are used throughout the course with an emphasis on the interactions between production/operations management and other business disciplines.

COMM 226 *Management Information Systems* (3 credits)

Prerequisite: COMM 210 previously or concurrently. The objective of this course is to provide students with an understanding of the role of computer-based information systems in business organizations and the analytical skills required to work with management information systems. This course will also help to equip students with the ability to apply information technologies to a variety of business problems. *NOTE: Students who have received credit for COMM 301 may not take this course for credit.*

COMM 297 *Airport Management and Operations* (3 credits)

Prerequisite: COMM 222; enrolment in the Certificate in Management of Aviation Security. The overall course focus is the management of airports in their contemporary business environment. The material covered aims at providing a comprehensive understanding of key airport functions pertaining to commercial and technical activities. These functions are also examined from a customer service perspective. Specific attention is given to the planning and development of the airport system as well as to the optimization of airport logistics under normal and emergency operational conditions. Policy issues related to airside and landside service provision at airports are addressed. Issues relating to physical environmental impact are covered. The management of the interface with airport users such as airlines, corporate fleet, and general aviation operators as well as other stakeholders is discussed. Case studies drawn from contemporary real-life situations are used throughout the course.

COMM 298 *Strategic Aviation Management* (3 credits)

Prerequisite: COMM 297. This course develops a general management perspective to assist

in the integration of materials covered in other parts of the program. Attention is focused upon developing skills in competitive and industry analysis, and on issues relating to strategy formation within regulated industries. Corporate governance and organization structure models of particular relevance to the aviation industry are examined as well as the process for managing large-scale organizational change. Although some lectures are given, concept development takes place through case discussions, readings, and presentations.

COMM 299 *Special Topics in Business* (3 credits)

This course enables students to focus on a specific topic in business that is of interest to all students.

COMM 305 *Managerial Accounting* (3 credits)

Prerequisite: COMM 217. This course covers the development of accounting information to assist management in carrying out its functions effectively and efficiently. Concepts and techniques for planning, performance evaluation, control, and decision-making are introduced. New developments are addressed with a focus on contemporary business issues and real-world applicability of management accounting concepts and techniques.

COMM 308 *Introduction to Finance* (3 credits)

Prerequisite: COMM 217; COMM 220 previously or concurrently. This course provides a general understanding of the fundamental concepts of finance theory as they apply to the firm's long-run and short-run financing, and investment decisions. Building on the objective of firm value maximization, students will become familiar with the conceptual issues underlying risk and return relationships and their measurements, as well as the valuation of financial securities. They will also learn the concept of cost of capital, its measurement, and the techniques of capital budgeting as practised by today's managers. Students will be introduced to the basic issues surrounding the firm's short-term and long-term funding decisions and its ability to pay dividends.

COMM 315 *Business Law and Ethics* (3 credits)

Prerequisite: COMM 308. This course will allow students to develop a degree of familiarity with the important ethical and legal aspects of business and to become more aware of and comfortable with resolving ethical and legal components of their decision-making and with distinguishing right from wrong business behaviour.

COMM 320 *Entrepreneurship* (3 credits)

Prerequisite: COMM 222, 224, 305, 308. This course emphasizes the entrepreneurial aspects of management that are required to create, develop, and sustain either a new business venture or a major project/initiative within an

existing organization. The integrative nature of the course will require an understanding of each functional area of business. Students will have the opportunity to demonstrate the teamwork, leadership, communication, and the other skills stressed throughout the program.

NOTE: Students who have received credit for COMM 410 may not take this course for credit.

COMM 401 *Strategy and Competition*
(3 credits)

Prerequisite: 45 business credits including COMM 225; COMM 226 or 301; COMM 315 and 320 previously or concurrently. This capstone course requires graduating students to demonstrate their ability to integrate the knowledge and skills they have acquired during their Commerce program. This course introduces the concepts of strategic management and competitive analysis. Emphasis is given to integrating concepts and ideas from the major functional areas such as

marketing and finance to give a global perspective on decision-making and directing modern business enterprises. Lecture topics and case studies are selected to portray the nature of the strategic process and the dynamics of competition in a variety of contexts. Attention is also given to the issues of social responsibility, ethics, and personal values. In this context, the course also examines the connection between organizational strategy and the physical environment. Finally, cases and assignments which require an analysis of organizational improvement strategies and new organizational structures are selected.

NOTE: Students who have received credit for COMM 310 may not take this course for credit.

COMM 499 *Seminar Course* (3 credits)

Prerequisite: To be determined each academic term. This course enables students, on an individual basis, to further focus on a specialized topic within their discipline.

61.40 ACCOUNTANCY

Faculty

Chair of the Department

MAJIDUL ISLAM, PhD *Moscow Inst.*, CGA

Professors

MANMOHAN RAI KAPOOR, PhD *Tor.*, RIA/CMA
MICHEL MAGNAN, PhD *Wash.*, CA

Associate Professors

IBRAHIM M. ALY, PhD *N. Texas State*
EMILIO BOULIANNE, PhD *Montr.*, CGA
CHARLES DRAIMIN, PhD *C'dia.*, CA
KELLY GHEYARA, PhD *Okla.*, CA
GEORGE K. KANAAN, PhD *Wis. (Madison)*
DOMINIC PELTIER-RIVEST, PhD *Flor. State*, CFE
JUAN J. SEGOVIA, PhD *Paris-Dauphine*

Assistant Professors

SOPHIE AUDOUSSET-COULIER, PhD
Paris HEC, CGA
MARION BRIVOT, PhD *Paris HEC*

CHARLES H. CHO, PhD *Central Flor.*, CGA
CLAUDINE MANGEN, PhD *Roch.*
BYRON Y. SONG, PhD *H.K. Poly.*
CRAWFORD SPENCE, PhD *St. And.*
LIANDONG ZHANG, PhD *Nan. Tech.*

Senior Lecturers

PATRICK DELANEY, BComm *C'dia.*, CA
GAIL FAYERMAN, MBA *McG.*, CA
WENDY NADINE ROSCOE, BComm *C'dia.*, CA

Lecturers

TREVOR HAGYARD, BComm *C'dia.*, CMA III.,
CA CPA
LUO HE, MBA *Wake Forest*
TARA RAMSARAN, MBA *C'dia.*, CA CPA

For the complete list of faculty members, please consult the Department website.

Location

Sir George Williams Campus
MB Building, Room: 014-205
514-848-2424 ext. 2764

Department Objectives

The Department of Accountancy is committed to remaining a national leader in accounting education through teaching, research and service.
Teaching: Providing a first-rate educational experience that prepares a diverse population of students for successful careers.
Research: Creating and disseminating knowledge of accounting-related issues through reputable channels.
Service: Providing expertise that enhances the well-being of the University, the accounting profession and society in general.

Programs

24 Major in Accountancy
15 ACCO 310, 320, 330, 340, 400
9 additional credits offered by the Department

12 Minor in Assurance, Fraud Prevention and Investigative Services
12 ACCO 350, 450, 455, 465

12 Minor in Financial Reporting
6 ACCO 310, 320
6 additional credits offered by the Department

12 Minor in Management Accounting
6 ACCO 330, 430
6 additional credits offered by the Department

Accountancy Co-operative Program

Director
SANDRA M. ROBINSON, *Senior Lecturer*
514-848-2424 ext. 2748

The Accountancy Co-operative program is offered to students who are enrolled in the BComm program and are majoring in Accountancy. The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms. Students are supervised individually and must meet the requirements specified by the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format.

Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Accountancy Co-op Academic Director and the co-op committee.

Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

Courses

ACCO 220 Financial and Managerial Accounting (3 credits)

This course provides an introduction to accounting principles underlying the preparation of financial reports with an emphasis on the relationship between accounting information and production decisions. It examines the relationship between costs, production volume, and profit, as well as the practical benefits of standard costs for planning and control purposes. The role of accounting information in various manufacturing decisions is also highlighted.

NOTE: This course would be useful to Engineering students.

NOTE: JMSB students may not take this course for credit.

NOTE: Students who have received credit for ACCO 230, 240 may not take this course for credit.

ACCO 230 Introduction to Financial Accounting (3 credits)

This course provides an introduction to accounting concepts underlying financial statements of organizations. It focuses on the analysis, measurement, and reporting of business transactions to users of financial statements. It also examines the uses and limitations of accounting information for investment and credit decisions.

NOTE: JMSB students may not take this course for credit.

NOTE: Students who receive a grade of "C" or better may be exempt from COMM 217.

NOTE: Students who have received credit for ACCO 220 may not take this course for credit.

ACCO 240 Introduction to Managerial Accounting (3 credits)

Prerequisite: ACCO 230. This course examines the role of accounting information for decision making, and focuses on concepts and techniques used in planning operations, controlling activities, and evaluating managerial performance. New developments are addressed with a focus on contemporary business issues and real-world applicability of management accounting concepts and techniques.

NOTE: JMSB students may not take this course for credit.

NOTE: Students who receive a passing grade may be exempt from COMM 305.

NOTE: Students who have received credit for ACCO 220 may not take this course for credit.

ACCO 310 Financial Reporting I (3 credits)

Prerequisite: COMM 305 previously or concurrently. Intensive study is made of the theory and practice of external financial reporting by business organizations, focusing on concepts and procedures underlying the measurement of assets and the determination of income.

ACCO 320 Financial Reporting II (3 credits)

Prerequisite: ACCO 310. This course continues the intensive study of ACCO 310, with particular emphasis on accounting for liabilities, shareholders' equity, and other related topics such as earnings per share, pension accounting, and accounting for income taxes.

ACCO 330 Cost and Management Accounting (3 credits)

Prerequisite: COMM 305. This course provides an examination of the techniques, systems, and procedures applicable to the managerial use of accounting information for planning, decision-making, and control. Topics include cost accumulation and allocation, product and process costing, flexible budgeting and variance analysis, evaluation of managerial performance, and transfer pricing.

ACCO 340 Income Taxation in Canada (3 credits)

Prerequisite: COMM 217. This course provides core knowledge regarding the federal income tax structure and the Canadian goods and services tax system. It examines the taxation of employment, business, property income, capital gains and other sources of income for an individual.

ACCO 350 Accounting and Information Technology (3 credits)

Prerequisite: COMM 226 or 301, 305; ACCO 310. This course examines the role of computerized accounting information systems (AIS) in organizations. Students learn how to justify, design, and utilize AIS to provide pertinent information to managers for decision making. The course helps to identify appropriate usage of information technology in specific accounting contexts. Topics include e-business, computer fraud, information systems security and controls, systems analysis, and management of information technology.

ACCO 355 Analysis of Financial Statements (3 credits)

Prerequisite: COMM 305, 308. This course explores the usefulness and limitations of financial statements for investment and credit decisions. It focuses on the interpretation of the information contained in financial statements which reflect the economic characteristics of the firm and its strategic business decisions. Instruments and techniques for financial statement analysis are discussed and applied to case studies and actual companies.

NOTE: Students in the Accountancy Major may not take this course for credit.

NOTE: This course would be useful for students in Finance and Management.

ACCO 365 U.S. Federal Taxation (3 credits)
Prerequisite: COMM 217 or ACCO 230. This course familiarizes the student with individual and corporate taxation in the U.S. The use of professional judgment in the application of tax planning recommendations is also addressed in this course.

NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.

ACCO 400 Accounting Theory (3 credits)
Prerequisite: ACCO 320. This course examines the theoretical foundations of the contemporary approach to financial reporting, and the political and pragmatic considerations in the development of the conceptual framework underlying current accounting standards. Alternative theories of accounting are discussed and controversial areas are emphasized.

ACCO 410 Governmental and Not-for-Profit Accounting (3 credits)
Prerequisite: ACCO 320. This course introduces the theory and concepts that underlie the financial accounting, control, and reporting in not-for-profit organizations. General concepts and principles will be illustrated by comparing the practices of selected not-for-profit organizations, including local and federal governments and universities, with authoritative standards.

ACCO 420 Financial Reporting III (3 credits)
Prerequisite: ACCO 320. This course examines the theory and practice of accounting for intercorporate investments, business combinations, consolidation of financial statements, and foreign currency transactions and operations.

ACCO 430 Advanced Management Accounting (3 credits)
Prerequisite: ACCO 330. The course examines the integrative and interdisciplinary role of management accounting and its contribution to the complex management process. The course focuses on cases that deal with strategic issues in management accounting and management's need for both quantitative and qualitative information for planning, control, performance evaluation and decision making.

ACCO 435 Integrative Management Accounting Cases (3 credits)
Prerequisite: ACCO 430. This course integrates topics in financial and management accounting, finance, and business strategy covered in previous courses. Emphasis is placed on topics of interest to students pursuing the Certified Management Accountant (CMA) designation. Cases are analysed in individual and group settings using the methodology required for the CMA Case Examination.

NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.

ACCO 440 Advanced Taxation (3 credits)
Prerequisite: ACCO 340. This course provides core knowledge regarding the federal taxation of corporations, partnerships, and trusts. It introduces analytical skills needed to make decisions regarding various business transfers, combinations, incorporation and estate planning issues for corporations and shareholders.

ACCO 450 Assurance Services (3 credits)
Prerequisite: ACCO 320 previously or concurrently. This course examines the concepts and current standards of various assurance services, especially the audit of financial statements. It emphasizes the audit process and the role of the public accountant in expressing an opinion on the financial statements of an organization.

ACCO 455 Fraud Prevention and Investigation (3 credits)
Prerequisite: COMM 217, 315. This course examines the principles of and methodology used in fraud detection and deterrence. Topics covered may include skimming, cash larceny, cheque tampering, billing, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, fraudulent financial statements, conducting investigations and interviewing witnesses. This course may also examine auditors' legal responsibilities towards fraud, the evaluation of internal controls and important pieces of legislation such as the Sarbanes-Oxley Act and the Criminal Code. Finally, the ethical aspects associated with fraud are discussed. Class sessions consist of lectures, real-life fraud case discussions and the presentation of DVDs from the Association of Certified Fraud Examiners.
NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.

ACCO 465 Advanced Assurance Services (3 credits)
Prerequisite: ACCO 450. This course covers important topics and concepts in auditing and assurance services. It builds on topics covered in ACCO 450 and introduces specialized and advanced topics that are of particular importance to professional accountants. In covering topics and their application, the course focuses on decision-making processes followed by auditors. The course embraces the requirements of the CA *Student Competency Map* for assurance and the *CGA Modules and Readings AU2*.
NOTE: Students who have received credit for this topic under an ACCO 470 number may not take this course for credit.

ACCO 470 Special Topics in Accounting (3 credits)
Prerequisite: Written permission of the Department. This course is intended to complement accounting courses taken previously or concurrently at the senior level. It provides an oppor-

tunity for more intensive study in one or more specific topics in accounting.

NOTE: Specific topics for this course and prerequisites relevant in each case will be stated in the Undergraduate Class Schedule.

ACCO 490 Seminar in Taxation (3 credits)

Prerequisite: ACCO 440. This course provides an in-depth coverage of taxation issues. It emphasizes the development of professional skills in the application of tax principles and concepts to the solution of complex tax problems facing individuals, trusts, and corporations.

61.50

DECISION SCIENCES AND MANAGEMENT INFORMATION SYSTEMS

Faculty

Professor and Chair of the Department
FASSIL NEBEBE, PhD Qu.

Professors

CLARENCE BAYNE, PhD McG.
DALE DOREEN, PhD Alabama
SURESH KUMAR GOYAL, MEng Strath.
GREGORY E. KERSTEN, PhD Warsaw Sch.Econ.
TAK KWAN MAK, PhD W.Ont.
AHMET SATIR, PhD Manc.

Associate Professors

EL SAYED ABOU-ZEID, PhD Alexandria
BOUCHAIB BAHLI, PhD Montr.
ANNE BEAUDRY, PhD Montr.
MERAL BÜYÜKKURT, PhD Indiana

ANNE-MARIE CROTEAU, PhD Laval
JAMSHID ETEZADI-AMOLI, PhD Tor.
DENNIS KIRA, PhD Br.Col.
DANIELLE MORIN, PhD McG.
MAHESH SHARMA, MEng MBA McG., Provost's
Distinction
RUSTAM VAHIDOV, PhD Ga.State

Assistant Professors

SATYAVEER CHAUHAN, PhD INRIA Nancy
CHITUANYA OKOLI, PhD Louisiana State
RAAFAT SAADE, PhD C'dia.
NAVNEET VIDYARTHI, PhD Wat.

Senior Lecturer

BORIS BARAN, MSc Wayne State

For the complete list of faculty members, please consult the Department website.

Location

Sir George Williams Campus
MB Building, Room: 012-115
514-848-2424 ext. 2982

Department Objectives

The Department of Decision Sciences and Management Information Systems strives to equip its students with an integrated set of decision-making skills.

The Operations Management Major aims to develop expertise in all important aspects of managerial statistics, operations research, and production/operations management. It prepares graduates for careers that require skills in the collection and analysis of relevant data for decision-making with respect to the effective and efficient management of human resources, capital and time.

The Management Information Systems Major aims to develop expertise in all important aspects of the development, use, and management of information systems. It prepares graduates for careers in information systems analysis and design, database design and administration, as well as management of information technology.

The objective of the Minor in Electronic Business Systems is to augment students' education with the knowledge of the most current information technologies and electronic business topics. This exposes them to a broad and ever-changing mix of technologies, programming languages and tools, and teaches the skills and learning strategies necessary to work in e-business application development teams in both large and small organizations or consulting firms.

Programs

24 Major in Supply Chain Operations Management

24 DESC 361, 363, 372, 374, 378, 420, 492, 498

12 Minor in Supply Chain Operations Management

12 DESC 361, 363, 372, 374

24 Major in Management Information Systems

18 DESC 381, 382, 391, 481, 487, 495
6 Chosen from DESC 384, 385, 389, 488, 496

12 Minor in Management Information Systems

12 DESC 381, 382, 481, 495

12 Minor in Data Analysis

12 DESC 375, 378, 445, 477

12 Minor in Electronic Business Systems

12 Chosen from DESC 387, 388, 389, 395, 489

Management Information Systems Co-operative Program

Director
RAAFAT SAADE, Assistant Professor
514-848-2424 ext. 2988

The Management Information Systems Co-operative program is offered to students who are enrolled in the BComm program and are majoring in Management Information Systems.

The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms. Students are supervised individually and must meet the requirements specified by the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format. Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Management Information Systems Co-op Academic Director and the co-op committee. Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

Courses

DESC 200 Fundamentals of Information Technology (3 credits)

This course covers topics in information and communications technologies, including software, hardware, the Internet, and office productivity applications. Students will learn about the technologies and their use, as well as acquire hands-on experience in key software applications. *NOTE: Students who have received credit for INTE 290, or for this topic under a COMM 499 number or equivalent, may not take this course for credit.*

DESC 361 Management Science Models for Operations Management (3 credits)

Prerequisite: COMM 225. This course deals with application of management science models to operations management problems in allocation of scarce human, physical, and financial resources. Among the topics covered are transportation, assignment and trans-shipment problems, integer linear programming, network models, multi-criteria decision problems, and waiting line models. The emphasis is on modelling issues and interpretation of solution through the use of optimization software packages. *NOTE A/See §200.2*

DESC 363 Product Design and Business Process Re-Engineering (3 credits)

Prerequisite: COMM 225 previously or concurrently. This course combines the product/service design issues and the continuous improvement efforts required throughout the life cycle of products and services. The topics covered in this context include essentials of creativity, organizational and operational issues in product/service design, mass customization, business process re-engineering, layout, and quality management. Cases and enterprise resource planning applications are studied to provide a unifying theme in terms of organizational change, supply chain re-engineering and integration aspects.

DESC 372 Supply Chain Planning and Control (3 credits)

Prerequisite: DESC 361. Production/service planning and control issues in managing supply chains are covered in this course. Mathematical modelling is emphasized in dealing with facility location, capacity planning, demand and supply management, aggregate planning, scheduling, and inventory management decisions. Supplier evaluation/development practices and outsourcing are studied. Relevant enterprise resource planning modules with advanced planning and

scheduling functionalities are introduced to illustrate the integration and coordination issues in supply chain planning and control.

DESC 374 Supply Chain Logistics (3 credits)

Prerequisite: COMM 225. This course covers the tools and techniques associated with movement of materials throughout the supply chain. The topics covered include fundamentals of customer relationship management, distribution channels, purchasing, warehousing, transportation management, third part logistics, reverse logistics and issues in global logistics. Relevant enterprise resource planning modules are introduced and logistics games are played to illustrate the integration and coordination issues in supply chain logistics.

DESC 375 Sample Design and Analysis (3 credits)

Prerequisite: COMM 215. This course deals with the uses of sample designs in collecting data for managerial decisions. Sample designs covered include simple random sampling, systematic sampling, stratified and cluster sampling. The course also focuses on the analysis of survey data using multivariate statistical techniques. Concepts in measurement scales, measurement models, reliability and item analysis as well as dimension reduction will also be introduced. *NOTE A/See §200.2*

DESC 378 Statistical Models for Data Analysis (3 credits)

Prerequisite: COMM 215. This course introduces and examines the role of contemporary statistical methods in improving business and industrial processes. The methodologies selected for discussion represent those that are most extensively used in contemporary business studies and analyses. The topics covered include modern statistical thinking, linear regression analysis, logistic regression, and experimental methods in product and process designs. The course involves mostly analyses of real-life data using statistical software packages. The understanding of the rationale of the methodologies introduced is also emphasized.

NOTE: Students who have received credit for DESC 376 may not take this course for credit.

DESC 381 Introduction to Business Computer Programming (3 credits)

Prerequisite: COMM 226 or 301. The objective of this course is to provide students with the skills

needed to develop computer-based applications. To this end, students will first learn fundamental software development techniques that will enable them to solve business information-processing problems, using both procedural and non-procedural approaches. They will then apply these concepts and techniques by developing business applications in a contemporary programming language such as Visual Basic. *NOTE A/See §200.2*

DESC 382 Database Management
(3 credits)

Prerequisite: COMM 226 or 301. This course provides a comprehensive foundation for designing, building, and working with databases, enabling students to understand and use commercially available database products effectively. The course examines different models of representing data with emphasis on relational model. Topics include data modelling, database design, queries, transaction management, implementation issues, and an overview of distributed database management systems, data warehouses, databases in electronic commerce, and database administration. Where feasible, use is made of professional data management software for designing, building, and implementing relational databases.
NOTE A/See §200.2

DESC 384 Business Data Communications
(3 credits)

Prerequisite: COMM 226 or 301; DESC 391. This course will provide a comprehensive introduction to the principles and techniques of business data communications. The content is directed towards the business student who desires a technical overview of the concepts of data transmission and methodologies employed in designing and managing local area and regional communications networks.

DESC 385 Decision Support Systems
(3 credits)

Prerequisite: COMM 226 or 301. New developments in information technology such as data bases, fourth-generation languages, and artificial intelligence have changed the nature of traditional business decision support systems (DSS). This course starts by examining the human decision-making process and categorizes decision tasks. It then evaluates the requirements for effective user-machine decision making. The impact of the new end-user computing tools is considered in relation to DSS design.

DESC 387 E-Business Systems (3 credits)

Prerequisite: COMM 226 or 301. This course covers the essentials of e-business systems and includes a managerial perspective of the related opportunities and limitations. E-business systems support the electronic process of information searching, buying and selling goods and services, communicating, and collaborating. These systems also include applications such as e-learning, e-government, and telemedicine. The course will be delivered using a case study approach coupled

with the analysis of selected reading material.

NOTE: Students who have received credit for this topic under a DESC 490 number may not take this course for credit.

DESC 388 Systems Analysis and Design for Electronic Business
(3 credits)

Prerequisite: COMM 226 or 301. This course focuses on giving non-MIS students the core set of skills that analysts need to have in order to develop information systems for e-business. Topics include systems planning, analysis, design, and data modelling for e-business applications. The dynamic aspects of system analysis and design (SAD) are captured in this course by having students focus on doing a major e-business term project. An integrated CASE (Computer-Aided Systems Engineering) tool is used.

NOTE: Students who have received credit for DESC 382 or 481 may not take this course for credit.

NOTE: MIS Majors or Minors may not take this course for credit.

DESC 389 Information Systems Integration (3 credits)

Prerequisite: COMM 225. Organizations have at their disposal a wide range of software applications that facilitate better decision-making within their organizational structure. With the new focus on process management, these varied, function-based, information systems can lead to redundancy or conflict. This course responds to the demand for a rationalization of technological resources and a convergence of disciplines that result in information systems integration. We examine the best strategies and processes for integrating applications and systems within the enterprise. Topics include analysis and design modelling for enterprise integration, survey and analysis of current integration approaches, and implementation strategies for better systems integration. Technological solutions examined include enterprise resource planning (ERP), software, middleware applications, and the use of Web services.

NOTE: Students who have received credit for this topic under a DESC 490 number may not take this course for credit.

DESC 391 Fundamentals of Object-Oriented Programming for Business (3 credits)

Prerequisite: DESC 381. This course introduces students to the object-oriented programming approach using a contemporary language and integrated development environment. This course covers objects, classes, inheritance, and class hierarchies. Using appropriate business examples, this course enables students to solve business problems using the fundamentals of object-oriented programming.

DESC 395 Internet Programming (3 credits)

Prerequisite: COMM 226 or 301. This course covers state-of-the-art client-side and server-side

programming using the scripting languages and environments for developing dynamic, data-driven Web applications. Topics include Web programming concepts such as arrays, frames, forms, cascading style sheets, document objects model, and cookies. Teaching methods used include lectures, exercises assigned to reinforce the theory, and a term project involving the programming of a database-driven Web application.

NOTE: Students who have received credit for DESC 488 or for this topic under a DESC 490 number may not take this course for credit.

DESC 420 *Technology Integration Management* (3 credits)

Prerequisite: DESC 372 or 374 or 382. This course covers the technological, operational, and managerial fundamentals in integrating information, manufacturing and material flow technologies along the supply chain. Modules and project management issues in Enterprise Resource Planning (ERP) are then introduced in the context of ERP's significant integration role in the supply chain. Case studies, videos, and field trips are an integral part of the course in highlighting the implementation challenges in technology management.

DESC 445 *Statistical Software for Data Management and Analysis* (3 credits)

Prerequisite: COMM 215 or equivalent. This course presents the principles and techniques of widely used statistical software systems, such as SAS, for data management (information storage and retrieval), data modification, file handling, and statistical analysis and reporting. The course covers special features such as graphics, macro languages, software and/or library interfacing and the basics of data mining. Classes are to be held in computer labs and half of the time is devoted to lab work.

NOTE: Students who have received credit for STAT 480 may not take this course for credit.

DESC 477 *Managerial Forecasting* (3 credits)

Prerequisite: COMM 215 or equivalent. Reliable managerial forecasts of business variables must often be obtained against a background of structural changes in markets. This course focuses on the theory and applications of the most widely used methods of forecasting including decomposition methods, exponential smoothing, and the Box-Jenkins (ARIMA Building) techniques for non-seasonal and seasonal modelling. Recent approaches in forecasting such as artificial neural networks will also be introduced. Business and economic databases will be analysed using statistical software packages in both class and project assignments. *NOTE A/See §200.2*

DESC 481 *Information Systems Analysis* (3 credits)

Prerequisite: COMM 226 or 301. This course covers the first phase of the systems develop-

ment life cycle, which culminates in the systems proposal. Topics include the preliminary survey, analysis of existing systems and identification of deficiencies, the development of functional specifications, feasibility and cost/benefit analysis and development of a recommended course of action. In addition, various diagramming techniques are examined. *NOTE A/See §200.2*

DESC 483 *Project Management* (3 credits)

Prerequisite: COMM 225 or 226 or 301. This course introduces the fundamentals of project management and uses a practical approach to managing projects. It includes the essential steps in setting up a project plan, scheduling work, monitoring progress, and exercising control to achieve desired project results. The course incorporates the *Standards* developed by the Project Management Institute. Project management software is used to illustrate how the project management tools incorporate and integrate the concepts covered in the course. *NOTE: Students who have received credit for this topic under a DESC 490 number may not take this course for credit.*

DESC 487 *Object-Oriented System Development* (3 credits)

Prerequisite: DESC 391. This course is an introduction to the concepts, techniques, and methodologies of the object-oriented (OO) approach to information system development. Fundamental concepts of objects models follow a study of various OO methods for system analysis and design. Finally, a comparative survey of several contemporary OO implementation technologies such as object languages, object databases, and distributed object architecture are presented. Students then use one of these methodologies to develop a small-scale business system.

DESC 488 *Object-Oriented System Implementation* (3 credits)

Prerequisite: DESC 487. This course extends the object-oriented (OO) System Development course (DESC 487) to provide students with the various aspects related to implementing OO systems. The course covers the entire implementation of a small software system. Emphasis is placed on the implementation aspects of the system. The code is developed and the coding infrastructure is elaborated, compiled, and tested. Design patterns are incorporated into the system and a final working software system is created.

DESC 489 *Electronic Business Implementation* (3 credits)

Prerequisite: DESC 387; DESC 395; DESC 388 (for non-MIS Majors) or DESC 382 and 481 (for MIS Majors). This course provides participants with the processes and techniques necessary to successfully and efficiently develop and implement e-business solutions. Topics include e-commerce architectures and implementation strategies; e-commerce systems components; system design; content creation and management;

transaction processing; back office systems; cryptography and security; and payment systems. Teaching methods consist of a series of lectures, case discussion, and tutorials introducing several technologies for the development of Web-based systems. The major project involves the development of an e-commerce site or an Intranet system developed for a specific business customer.

NOTE: Students who have received credit for this topic under a DESC 490 number may not take this course for credit.

DESC 490 *Special Topics in Decision Sciences and Management Information Systems* (3 credits)

Prerequisite: Permission of the Department.

This course allows for more intensive examination of one or more topics in production/operations management, operations research, business statistics or management information systems.

DESC 492 *Supply Chain Simulation* (3 credits)

Prerequisite: DESC 378; DESC 372 or 374 previously or concurrently. This course focuses on simulating various supply chain scenarios using supply chain simulation package(s). Modelling issues in simulation are covered. Experimental design and analysis techniques are used in designing scenarios and analysing the outcomes, which are also studied from a wider strategic business perspective.

NOTE A/See §200.2

DESC 495 *Information Systems Design and Implementation* (3 credits)

Prerequisite: DESC 381, 382, 481. The main objective of this course is to expose students to the concepts, tools, and techniques they need to transform the information system requirements, resulting from the system analysis phase, into system design specifications, and to transform the information system design specifications, resulting from the system design phase, into a working system. Topics include data and process analysis and design to distribute data and activities into design units; development of database specifications, input/output design specifications,

user interface specifications and structured program design specifications; system implementation activities; project repository. Besides the formal lectures, assigned exercises, workshop and in-class discussions, students will be asked to apply system design tools and techniques to a specific business application.

NOTE: Students who have received credit for DESC 482 or 484 may not take this course for credit.

DESC 496 *Management of Information Technology* (3 credits)

Prerequisite: DESC 481. This course focuses on the issues and management techniques involved in administering the activities of Information Technology (IT) resources in an organization. Issues include such things as management of IT professionals, development of project management systems, acquisition of hardware/software, organizational structure, planning processes and management control of IT resources. Although most of the course material applies to managing the operations function within the IT department, the emphasis is on the manager's role as designer, facilitator, and change agent in managing the development and implementation of computer-based information systems and in managing the evolving IT organization. A socio-technical perspective will be emphasized to ensure a balanced look at technical and people issues. Besides the formal lectures, assigned exercises, workshop and in-class discussions, students will be asked to apply their managerial and consulting skills to a specific business application.

NOTE A/See §200.2

DESC 498 *Supply Chain Project* (3 credits)

Prerequisite: DESC 372 or 374 previously or concurrently. This course involves a project carried out in a real-life setting. Guest speakers from industry are invited to present supply chain issues in practice. Various tools and techniques of supply chain operations management are used in identifying and analysing supply chain problems. Improvements and solutions are designed along with appropriate performance metrics.

61.60 *ECONOMICS*

Location

Sir George Williams Campus
Hall Building, Room: H 1155
514-848-2424 ext. 3900

Programs

For departmental information please see §31.080.

24 Major in Economics

12 ECON 301, 302, 303, 304

12 ECON elective credits chosen at the
400 level

12 Minor in Economics

6 ECON 318, 319

6 ECON elective credits chosen at the
300 level

61.70 FINANCE

Faculty

Associate Professor and Chair of the Department
SANDRA BETTON, PhD Br.Col.

Professors

ABRAHAM BRODT, PhD N.Y., Director, Kenneth Woods Portfolio Management Program
ALAN HOCHSTEIN, PhD McG., Associate Dean, Master's and Diploma Programs
LAWRENCE KRYZANOWSKI, PhD Br.Col., Concordia University Research Chair in Finance
STYLIANOS PERRAKIS, PhD Calif.(Berkeley), Provost's Distinction
LATHA SHANKER, PhD Flor.
LORNE SWITZER, PhD Penn., Associate Dean, Research, Van Berkom Chair in Small-Cap Equities, and Associate Director, Institute for Governance in Private and Public Organizations

Associate Professors

ARSHAD AHMAD, PhD McG., Provost's Distinction
HARJEET BHABRA, PhD Missouri-Columbia
ARVIND JAIN, PhD Mich.
GREGORY LYPNY, PhD Tor.
IMANTS PAEGLIS, PhD Boston

IAN RAKITA, PhD C'dia., Director, Goodman Institute of Investment Management
KHALED SOUFANI, PhD Nott., Director, Desjardins Centre for Innovation in Business Finance
THOMAS WALKER, PhD Wash.State

Assistant Professors

NILANJAN BASU, PhD Purdue
SERGEY ISAENKO, PhD PhD Penn.
RAVI MATETI, PhD Conn.
YAXUAN QI, PhD Rutgers
RAHUL RAVI, PhD Alta.
SAIF ULLAH, PhD Alta.

Senior Lecturer

JAY MANNADIAR, MBA McG.

Lecturers

REENA ATANASIADIS, MBA C'dia.
LORETTA HUNG, MScAdmin C'dia.
DAVID NEWTON, MScAdmin C'dia.
EDWARD WONG, MBA W.Ont., CA CFA

For the complete list of faculty members, please consult the Department website.

Location

Sir George Williams Campus
MB Building, Room: 012-205
514-848-2424 ext. 2789

Department Objectives

The Department of Finance is committed to excellence in both research and teaching and has earned a solid reputation as a productive and research oriented academic unit. The Department's research activities include theoretical, empirical, and applied contributions — all aimed at furthering knowledge in the field. Its teaching activities cover a wide range of topics including corporate finance, investment, international finance, personal finance, optimization techniques, portfolio management, options and futures and fluctuations in security prices, exchange rates, and interest rates. Teaching effectiveness represents the cornerstone of the Department's teaching objectives. The Department's curriculum is a dynamic one which keeps up with current trends and innovations in the financial area. Department members have been recognized not only with Faculty Teaching Awards but also internationally by winning the 3M Teaching Fellowship Award. The Department has developed orientation and training programs with major corporations and financial institutions for its students. Through this type of external involvement, classroom teaching is effectively blended with the complexities of the real world thereby providing students not only with a more meaningful education but also with job opportunities.

Programs

30 Honours in Finance

- 3 FINA 385
- 3 FINA 395
- 18 additional 400-level credits offered by the Department
- 6 FINA 495

Students are eligible to apply to the Honours program if they have completed FINA 385, FINA 395, and six additional credits in Finance. Applicants must have achieved a minimum cumulative GPA of 3.3 and a minimum GPA

of 3.5 in their Finance courses. Enrolment in this program is limited. The selection process may include recommendations from faculty members as well as interviews of applicants to this program. The deadline for applications is March 1.

24 Major in Finance

- 3 FINA 385
- 3 FINA 395
- 18 additional 400-level credits offered by the Department

- 12 **Minor in Finance**
- 3 FINA 385
- 3 FINA 395
- 6 additional 400-level credits offered by the Department

*Finance
Co-operative
Program*

Director
JAY MANNADIAR, *Senior Lecturer*
514-848-2424 ext. 2919

The Finance Co-operative program is offered to students who are enrolled in the BComm program and are majoring in Finance.
The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms.
Students are supervised individually and must meet the requirements specified by both the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format.
Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Finance Co-op Academic Director and the co-op committee.
Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

Courses

FINA 200 **Personal Finance** (3 credits)
This course is offered online. It is designed to help individuals better manage their current and future financial affairs. The course introduces the terminology and basic concepts underlying personal financial management. It helps students set goals and develop skills to conduct basic research when making personal financial decisions. The topics covered include financial planning, money management, personal income taxes, costs of consumer credit, concepts of time value of money, investing in stocks, bonds and mutual funds, mortgages, and retirement planning.
NOTE: Finance Majors and Minors may not take this course for credit towards their Major or Minor.
NOTE: Students who have received credit for this topic under a COMM 499 number may not take this course for credit.

FINA 210 **Introduction to Real Estate**
(3 credits)
This course introduces the concepts, principles, analytical methods and tools used for investment, development, and evaluation of real estate assets. The course focuses on issues such as market and feasibility analysis, investment property analysis, forms of ownership, valuation by alternate approaches, mortgages, borrower-lender relationships, investing in income property, commercial property financing, real estate investment trusts (REITs), and legal and property rights among co-owners.
NOTE: Finance Majors and Minors may not take this course for credit towards their Major or Minor.
NOTE: Students who have received credit for FINA 450 or for this topic under a COMM 499 number may not take this course for credit.

FINA 370 **(also listed as IBUS 370)**
International Financial Management (3 credits)
Prerequisite: COMM 220, 308. This course is designed for students to acquire and demonstrate

knowledge of the fundamental principles and issues in international financial management. It covers such topics as foreign exchange markets, exchange rate behaviour, structure and meaning of the international balance of payments, the functioning of fixed and floating exchange rate systems, short- and long-term investment and borrowing decisions, euro-currency markets, foreign exchange risk management, and capital budgeting decisions for overseas investment. In sum, the topics are covered from the perspective of an individual who wishes to know how the international financial environment will affect the firm.
NOTE: Finance Majors and Minors may not take this course for credit toward their Major or Minor.
NOTE: Students who have received credit for IBUS 370 or FINA 470 may not take this course for credit.

FINA 385 **Theory of Finance I** (3 credits)
Prerequisite: COMM 220, 308. This course is the first of two that provide a theoretical foundation upon which subsequent 400-level courses will be built. The course examines the allocation of capital in financial markets and the determination of the relative prices of financial assets. Topics covered include utility theory, arbitrage pricing theory, and asset pricing models such as the Capital Asset Pricing Model and the option pricing model. Applications explored include arbitrage, the design of markets and the appropriate responses of individuals and firms to changes in market conditions as well as to market imperfections.
NOTE: Students who have received credit for FINA 380 may not take this course for credit.

FINA 395 **Theory of Finance II** (3 credits)
Prerequisite: COMM 220, 308; FINA 385 previously or concurrently. This course focuses on the financial theory of the firm and examines the Modigliani-Miller propositions, agency theory, and asymmetric information theory. Topics covered

include capital structure and the cost of capital, investment and financing decisions, real options, valuation and issuance of new securities, mergers and acquisitions, and leveraged buyout decisions. *NOTE: Students who have received credit for FINA 390 or 400 may not take this course for credit.*

FINA 402 *Short-Term Financial Management* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course is concerned with the key aspects of short-term financial management. It begins with a brief coverage of the institutional environment facing the financial manager in Canada. A detailed coverage of sources for short-term borrowing and investments is presented. The structure of the Canadian financial system along with a description of the various methods of effecting payments as well as the clearing and settlement system are covered. Topics in overall liquidity management are briefly reviewed from a theoretical perspective. Traditional subjects in cash management such as collections, disbursement and control, forecasting, company bank relationship, short-term investment, and borrowing are examined next. Such new developments as electronic data interchange and EFT/POS are also examined. The course also provides a coverage of trade credit both from a theoretical positive standpoint and a normative viewpoint.

FINA 405 *Cases in Finance* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course uses case discussions to focus on the application of the principles of finance learned in FINA 385 and 395 in real-world contexts. Cases will cover topics in corporate finance, investments, and financial markets and institutions. *NOTE A/See §200.2*
NOTE: Students who have received credit for FINA 490 may not take this course for credit.

FINA 410 *Investment Analysis* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course is devoted to an examination of the investment decision, both from the viewpoint of the individual investor and the institutional investor. The course examines valuation of different financial instruments such as treasury bills, bonds, common stocks, preferred stocks, options, warrants, convertibles, rights, commodity and financial futures, mutual funds, and pension funds. The use of different instruments in various investment strategies such as investment, speculation, hedging, and arbitrage are also examined. Techniques examined by analysts to pick investments such as fundamental analysis, technical analysis, and quantitative analysis are studied. *NOTE A/See §200.2*

FINA 411 *Portfolio Management* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course focuses on modern investment theory and its application to the management of

entire portfolios. Topics include: a) construction of optimal asset portfolios using techniques such as the single index model, b) extensions of the capital asset pricing model and tests (e.g. the zero-beta model), c) criteria for evaluation of investment performance, d) active vs. passive portfolio management, e) portfolio insurance, and f) market efficiency. A computer exercise is assigned to illustrate the application of the theory. *NOTE A/See §200.2*

FINA 412 *Options and Futures* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course is a comprehensive analysis of the options and futures markets in North America. The student is introduced to the different markets for these instruments and their institutional details. The different types of options and futures currently trading are examined. The principles of valuation of futures and options, their use in risk management through hedging techniques and their use in speculative strategies are studied. Emphasis is placed on the analysis of financial options and futures.

FINA 413 *Advanced Topics in Derivative Markets* (3 credits)

Prerequisite: FINA 412. This course focuses on advanced topics in the area of derivatives. Topics covered include the valuation of derivatives using numerical procedures and martingales, modelling the term structure of interest rates, valuation of interest rate swaps, interest rate options, caps, floors, swaptions and exotic options, and application of derivatives in risk management such as value at risk models, estimation of volatility and credit risk derivatives.

FINA 415 *Mergers and Acquisitions* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course examines the financial aspects of mergers and acquisitions. Basic financial theory and empirical evidence related to corporate control activity is discussed. Some of the topics covered include target identification and valuation, bidding strategies, defensive strategies, financing strategies and growth by acquisition strategies. In addition, going private transactions such as leverage buyouts and management buyouts are discussed.

FINA 450 *Real Estate Investment and Finance* (3 credits)

Prerequisite: FINA 380 or 385; FINA 390 or 395. This course deals with the central issues in real estate finance and investment, and with recent advances in the field. Students will be introduced to basic topics such as the organization of real estate markets, pricing, inflation, taxation, valuation methods, brokerage, ownership forms, and real estate law. In addition, they will study recent advances in finance as they apply to the concept of real estate valuation. Principles learned in FINA 385 and 395, and in academic journals will

serve as the basis for this aspect of the course.
NOTE: This course is offered for Finance Majors and Minors only. Non-Finance Majors and Minors must register for FINA 210.

FINA 455 Seminar in Finance (3 credits)
This course is intended primarily for Finance Majors and Minors. It provides an opportunity for more intensive study in one or more specific topics of finance. The topic varies according to the special interests of the professor and the students. Enrolment is restricted and is subject to departmental approval. *NOTE A/See §200.2*
NOTE: Specific topics for this course and prerequisites relevant in each case will be stated in the Undergraduate Class Schedule.

FINA 465 Trading in Financial Securities (3 credits)
Prerequisite: FINA 412; permission of the Department. This course focuses on developing practical skills in trading financial securities. Topics covered include general trading practices, fundamental and technical analysis, term structure of interest rates, arbitrage opportunities, and trading strategies using options, futures and options on futures contracts. Speakers from the finance industry are also invited to share their experiences with the students.
NOTE: Students who have received credit for this topic under an FINA 455 number may not take this course for credit.

FINA 470 International Finance (3 credits)
Prerequisite: FINA 380 or 385; FINA 390 or 395. This course examines the fundamental principles and issues in international finance. After examining the recent global evolution of the international financial environment, the institutional characteristics of foreign exchange and euro-currency markets will be studied. In addition, in-depth coverage of various issues relating to forecasting exchange rates, capital movements, and the international structure of interest rates is provided. Several mechanisms for managing international exchange and financial risk will be assessed, including forwards, options, and futures on currencies as well as on interest rates. The course will conclude with a survey of recent international asset pricing models.
NOTE: This course is offered for Finance Majors and Minors only. Non-Finance Majors and Minors must register for FINA 370.
NOTE: Students who have received credit for FINA 370 or IBUS 370 may not take this course for credit.

FINA 471 Multinational Financial Management (3 credits)
Prerequisite: FINA 470. This course addresses financial issues that corporations, investors,

or financial institutions face when they expand their operations to the international environment. Topics addressed include international capital budgeting and capital structure, political risk, financing international trade, multinational cost of capital, international corporate governance, and international working capital management. Financial markets and institutions in emerging economies are also examined.

FINA 481 Management of Financial Institutions in the Domestic Environment (3 credits)
Prerequisite: FINA 380 or 385; FINA 390 or 395. The objective of this course is to provide a framework for the management of financial institutions within the domestic environment. Specific topics include an overview of the different types of financial institutions such as banks, insurance companies, investment banks, pension funds and mutual funds, and the management of risks facing these intermediaries while operating within the domestic economy, such as liquidity risk, interest rate risk, market risk, and credit risk.
NOTE: Students who have received credit for FINA 480 may not take this course for credit.

FINA 482 Management of Financial Institutions in the International Environment (3 credits)
Prerequisite: FINA 380 or 385; FINA 390 or 395. The objective of this course is to provide a framework for the management of financial institutions within the international environment. A brief introduction to the different types of financial institutions is followed by a detailed analysis of the management of the risks faced while operating in an international environment, such as credit risk, foreign exchange risk and off-balance sheet risk, as well as advances in the areas of regulation of financial institutions such as capital adequacy guidelines, deposit insurance, and universal banking.

FINA 495 Honours Seminar in Finance (6 credits)
Prerequisite: Enrolment in the Honours program. This seminar is offered to Honours students in Finance over a period of two terms. In the first term, the seminar covers methodology and recent advances in research in topics covered in the Finance curriculum. In addition, students begin working on a thesis/project to be conducted under the supervision of a faculty member. In the second term, students complete their thesis/project and are required to submit a written report to be presented at the seminar at the end of the term.

61.80 INTERNATIONAL BUSINESS

Program Director
ARVIND JAIN, PhD Mich.

Location
Sir George Williams Campus
MB Building, Room: 004-201
514-848-2424 ext. 2721

Program Objectives
The globalization of business is increasing the demand for managers who are comfortable working in a variety of diverse and multi-cultural environments. The Major in International Business is an attractive and exciting preparation for such a career. International business issues are examined from a strategic perspective and students are also exposed to several disciplines including international management, marketing, and finance, as well as international aspects of politics, economics, and sociology. Students are strongly encouraged to enrol in language courses as elective courses. Adding a Minor in a more specific discipline of interest is also suggested to further complement this program. Participation in the International Student Exchange Program is also highly recommended. This experience will add a more relevant and unique perspective to the overall scope of this exciting degree.

Programs	24 Major in International Business	12 Minor in International Business
	9 IBUS 462, 466, 492	9 IBUS 462, 466, 492
	9 additional credits chosen from IBUS 370, 465, 471, 493	3 additional credits chosen from IBUS 370, 465, 471, 493
	6 additional credits chosen from ECON 319, 377, 379; POLI 305, 307, 311, 315, 394	

International Business Co-operative Program
Director
ARVIND JAIN, Associate Professor
514-848-2424 ext. 2939

The International Business Co-operative program is offered to students who are enrolled in the BComm program and are majoring in International Business. The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms. Students are supervised individually and must meet the requirements specified by the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format. Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the International Business Co-op Academic Director and the co-op committee. Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

Courses	IBUS 370 (also listed as FINA 370) International Financial Management (3 credits) Prerequisite: COMM 308. This course is designed for students to acquire and demonstrate knowledge of the fundamental principles and issues in international financial management. It covers such topics as foreign exchange markets, exchange rate behaviour, structure and meaning of the international balance of payments, the functioning of fixed and floating exchange rate systems, short- and long-term investment and borrowing decisions, euro-currency markets, foreign exchange risk management, and capital budgeting decisions for overseas investment. In sum, the topics are covered from the perspective of an individual	who wishes to know how the international financial environment will affect the firm. <i>NOTE: Students who have received credit for FINA 370 may not take this course for credit.</i>
		IBUS 462 (also listed as MARK 462) Environment of World Business (3 credits) Prerequisite: COMM 210, 224, 305, 308; COMM 215 or equivalent. This is a foundation course in international business; the objective is to present information which exposes the student to cultural, social, political, economic, legal, and financial environments in which Canadian business executives manage their operations abroad. All students are encouraged to develop their own philosophy towards international busi-

ness activities by developing research and analytical skills in analysing current and long-term problems perceived in different economic systems and environments. Specific topics include empirical dimensions of world economy, economic development, international trade and investment patterns, regional economic co-operation, area studies, Canadian nationalism, and foreign investment in Canada, etc.

NOTE: Students who have received credit for MARK 462 may not take this course for credit.

**IBUS 465 (also listed as MARK 465)
International Marketing
Management (3 credits)**

Prerequisite: COMM 224; MARK 462 or IBUS 462.

This course studies the management approach to international marketing, with emphasis on key variables that are controllable by the international marketing manager. Attention is focused on market measurement, product policy, channels, pricing, and promotion, with special emphasis on the development and control of multinational marketing strategies and programs. Students will execute a project directed to a selected part of the world.

NOTE: Students who have received credit for MARK 465 may not take this course for credit.

**IBUS 466 (also listed as MANA 466)
Management of Multinational
Corporations (3 credits)**

Prerequisite: MARK 462 or IBUS 462; COMM 222.

This is a course that demonstrates the analytical tools of operations and organization theory applicable within a multinational company. The course is designed to give students a grasp of the problems of strategy formulation and organization, and inculcates a general knowledge of the major parameters in which an international manager operates. Focus is on the Canadian as well as other international companies based in U.S.A., Europe, Japan, etc.

NOTE: Students who have received credit for MANA 466 may not take this course for credit.

**IBUS 471 Topics in International
Business (3 credits)**

Prerequisite: MARK 462 or IBUS 462. This course is intended primarily to provide an opportunity for more intensive study in one or more specific topics of international business. The topic will vary according to the special interests of the professor and the students.

NOTE: Specific topics for this course and prerequisites relevant in each case will be stated in the Undergraduate Class Schedule.

**IBUS 492 (also listed as MARK 492)
Cross-Cultural Communica-
tions and Management
(3 credits)**

Prerequisite: MARK 462 or IBUS 462. This course deals with the multicultural dimensions of international business operations. The objective is to develop Canadian managerial skills for effective performance in an international setting. Topics to be covered include international negotiations, management of multicultural personnel, cross-cultural consumer behaviour profile, cross-cultural communication, and other cultural aspects of marketing strategy.

NOTE: Students who have received credit for MARK 492 may not take this course for credit.

**IBUS 493 (also listed as MANA 493)
International Business Law
(3 credits)**

Prerequisite: MARK 462 or IBUS 462; COMM 315. This course is an introduction to international business law. The focus is Canadian but comparative material is included and problems relating to other legal systems are examined. Topics to be covered include private loans applicable to international business transactions, international sales, federal regulations, export controls and anti-dumping, export insurances, and bilateral trade agreements.

NOTE: Students who have received credit for MANA 493 may not take this course for credit.

61.90 MANAGEMENT

Faculty

Associate Professor and Chair of the Department
STÉPHANE BRUTUS, PhD *Bowling Green State*

KAI LAMERTZ, PhD *Tor.*
TERRI LITUCHY, PhD *Ariz.*
MARTIN L. MARTENS, PhD *Br.Col.*

Professors

STEVEN H. APPELBAUM, PhD *Ott.*
KAMAL ARGHEYD, DBA *Harv.*
MICK CARNEY, PhD *Brad.*
LINDA DYER, PhD *Carnegie-Mellon*
A. BAKR IBRAHIM, PhD *C'dia., CA RIA/CMA*
MUHAMMAD JAMAL, PhD *Br.Col.*
GARY JOHNS, PhD *Wayne State*
RICK MOLZ, PhD *Mass.*
ROBERT J. OPPENHEIMER, PhD *Tor.*
PRAMODITA SHARMA, PhD *Calg.*
SANJAY SHARMA, PhD *Calg.*
PAUL SHRIVASTAVA, PhD *Pitt.*
WILLIAM TAYLOR, PhD *Montr.*

Assistant Professors

DEVASHEESH BHAVE, PhD *Minn.*
ALEXANDRA DAWSON, PhD *Bocconi (Italy)*
CLAUDE MARCOTTE, PhD *Québ.*
RAYMOND PAQUIN, DBA *Boston*
JUDITH WALLS, PhD *Rensselaer Poly.Inst.*
ULRICH WASSMER, PhD *ESADE (Barcelona)*
JISUN YU, PhD *Minn.*

Senior Lecturers

TIMA PETRUSHKA-BORDAN, MA *McG.*
BARBARA SHAPIRO, MSS *Bryn Mawr*

Lecturers

RONALD J. ABRAIRA, MBA *C'dia.*
BENITO ALOE, BA *McG., BCL Ott.*
FRANK CROOKS, LLB *LLL Ott.*
AARON DRESNER, MBA *McG.*
TIM FIELD, MBA *C'dia.*
CHERYL GLADU, MBA *S.Fraser*
ADEL RAPHAËL, EMBA *C'dia.*
BARBARA REDA, MSc *C'dia.*

Associate Professors

KATHLEEN BOIES, PhD *W.Ont.*
ISABELLE DOSTALER, PhD *Camb.*
MEHDI FARASHAHI, PhD *C'dia.*
RONALD FERGUSON, PhD *Mich.*
MARYLÈNE GAGNÉ, PhD *Roch.*
TRACY HECHT, PhD *W.Ont.*

For the complete list of faculty members, please consult the Department website.

Location

Sir George Williams Campus
MB Building, Room: 013-115
514-848-2424 ext. 2924

Department Objectives

The Management Department plays a critical role in introducing a general management perspective to integrate the specialist orientation of other Departments. As a result, its courses are tailored to be practical and most feature a process of skill-building orientation enhanced by case discussions, experimental exercises, role plays, and student presentations. The major topic areas covered are organizational behaviour and design, strategies and policy, human resource management, entrepreneurship and small business management, industrial relations, and business law.

Programs

24 Major in Management

12 MANA 341, 342, 362, 420
12 Additional 300- or 400-level credits offered by the Department; IBUS 492

12 Minor in Management

6 MANA 341, 342
6 Additional 300- or 400-level credits offered by the Department

24 Major in Human Resource Management

18 MANA 342, 362, 366, 420, 446, 463
6 Additional credits chosen from MANA 443, 444, 445, 498

12 Minor in Human Resource Management

3 MANA 362
9 Credits of MANA 443, 444, 446, 463, 498

12 Minor in Entrepreneurship

12 Credits chosen from MANA 447, 451, 478, 480, 481

**Management
Co-operative
Program**

Director
BARBARA SHAPIRO, *Senior Lecturer*
514-848-2424 ext. 2780

The Management Co-operative program is offered to students who are enrolled in the BComm program and are majoring in Human Resource Management.
The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms.
Students are supervised individually and must meet the requirements specified by both the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format.
Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Management Co-op Academic Director and the co-op committee.
Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

Courses

MANA 211 Business Law (6 credits)
A general survey of the law obtaining in the Province of Quebec, with special emphasis on the aspects thereof relating to business and commerce. It includes a basic outline of the law of domicile, marriage, persons, property, ownership and its modifications, successions, gifts and wills, testamentary executors, contracts, quasi-contracts, offences and quasi-offences, privileges, hypothecs and prescription, and a more detailed study of the contract of sale, lease and hire of things and of work, mandate, loan, deposit, partnership, suretyship, pledge, insurance, and an outline of the basic law applying to negotiable instruments, corporations, carriers, bankruptcy and winding up, and copyrights, patents, and trade marks.
NOTE A/See §200.2
NOTE: JMSB students may not take this course for credit.

MANA 213 Foundations of Behaviour (3 credits)
The purpose of this course is to introduce the student to those behavioural concepts relevant to the study of organizational problems. Topics include perception, attitudes, personality, group behaviour, roles, and culture as they relate to organizational processes.
NOTE: Students who have received credit for PSYC 200 or equivalent may not take this course for credit.
NOTE: JMSB students may not take this course for credit.

MANA 266 Foundations of Modern Management (3 credits)
This course introduces students to the basic elements of the managerial process (e.g. planning, organizing, controlling, motivating, etc.) and presents the historical base upon which contemporary management theory and practice is built. The evolution and scope of management are considered, with illustrations from both large and small Canadian enterprises.
NOTE: Students entering the BComm or BAdmin program as of September 1996 may not take this course for credit.

MANA 341 Organization Theory (3 credits)
Prerequisite: COMM 222. The function, structure, and processes of organizations provide the focus for study. Interrelationships among the psychosocial, technological, and formal properties of organizations are examined. Emphasis is placed on the diagnosis, analysis of organizational problems, and optimal-design alternatives for improving organizational performance and effectiveness are explored. The objective is to provide the student with a thorough understanding of the nature of contemporary complex organizations.

MANA 342 Organizational Change and Development (3 credits)
Prerequisite: COMM 222. This course provides an overview of the theories and practices related to implementing changes in organizations. Emphasis is placed on the various approaches to the planning and implementation of change. Opportunities to apply these approaches in real or simulated settings are provided.

MANA 343 Negotiation and Conflict Resolution (3 credits)
Prerequisite: COMM 222. This course examines the causes and consequences of disputes and provides alternative strategies for negotiating and resolving conflicts. It utilizes lectures, videos, cases, interactive exercises, empirical research and videotaping to convey concepts and enhance one's ability to effectively negotiate and resolve disputes.

MANA 362 Human Resource Management (3 credits)
Prerequisite: COMM 222. The aim of the course is to provide a sound background in fundamentals, theory, principles, and practice of human resource management. It focuses on the areas of human resource planning, personnel recruitment, selection and placement, performance appraisal, and career planning. *NOTE A/See §200.2*

MANA 366 Industrial Relations and Collective Bargaining (3 credits)
Prerequisite: COMM 222. This course provides a broad overview of the employee-employer relationship. It describes the interplay between the various

actors of industrial relations: unions, employees, employers, government, and legislators. The course focuses on major labour-management issues, including collective bargaining, union certification, and work-conflict outcomes such as strikes, lock-outs, and arbitration. The day-to-day problems of negotiating and administering collective agreements are also addressed.

MANA 369 Business and Environment
(3 credits)

Prerequisite: COMM 224, 308. The purpose of this course is to examine the functioning of Canadian business in its global environment. The course covers relationships with the public, including stockholders, consumers, employees, labour, community, and government. Major contemporary issues, such as the impact of technology on people and the physical environment, are examined. *NOTE A/See §200.2*
NOTE: Students who have received credit for ADMI 202 may not take this course for credit.

MANA 420 Business Research Methods
(3 credits)

Prerequisite: COMM 222, 215. This seminar focuses on the means by which social and organizational data can be gathered, analysed, and interpreted. Needs of the firm for efficient, timely, and unobtrusive research are given special attention. Topic coverage includes applications of the scientific method, research design, field research techniques, data analysis, research utilization, and use of existing information sources. Student projects parallel the classroom activities by designing and conducting business research studies of limited scale.

MANA 443 Compensation and Benefits Management (3 credits)

Prerequisite: MANA 362. The purpose of this course is to provide a thorough understanding of the role, conceptual basis, procedures, and methods associated with the management and administration of compensation and benefits within an organization. Issues such as job families and ladders, salary surveys, position valuation, pay equity, incentive compensation, and benefits administration are addressed.

MANA 444 Training and Development
(3 credits)

Prerequisite: MANA 362. This course examines the conceptual and practical issues regarding orientation of new employees, the socialization process, learning theories and diagnoses, training technologies, developmental strategies, and the management of the training and development function.

MANA 445 Health and Safety Management
(3 credits)

Prerequisite: MANA 362. This course examines the critical aspects of health and safety administration within organizations. It provides a brief overview of the relevant legislation and focuses

upon prevention, causes, detection, intervention, reintegration, epidemiological and clinical investigation, and health development. Physical and psychological aspects of health and safety are examined.

MANA 446 Staffing (3 credits)

Prerequisite: MANA 362. This course is designed to cover the theory, research, and practice of organizational staffing. The focus of this course will be on how to staff organizations effectively, with qualified employees. It will cover legal issues, job analysis, human resource planning, recruitment, the different selection tools/techniques available to HR practitioners, and the use of information systems.

MANA 447 Leadership and Motivation
(3 credits)

Prerequisite: COMM 222. This course is designed to familiarize students with current research and theory on motivation and leadership, and their synergy and application in a work context. Implications for the design of reward systems and leader development will be addressed. Class activities will include student presentations, small group discussions, exercises, cases, and simulations.
NOTE: Students who have received credit for MANA 442 may not take this course for credit.

MANA 451 Managing a Small Business
(3 credits)

Prerequisite: COMM 320 or 410. This introductory course emphasizes the operational aspects of management that are uniquely important to a small enterprise. It provides opportunity to practise operational decision-making under conditions characteristic for small firms.

MANA 461 Implementing Competitive Strategies (3 credits)

Prerequisite: COMM 401 or 310. Bridging the gap between the classroom and the practical day-to-day running of a contemporary business enterprise, this course explores the process by which strategy is linked to managerial action. Corporate strategy states the general direction that the organization will follow. Functional strategy is a formulation of how the business unit intends to compete in its given business sector. We examine how functional strategies can be key instruments for the realization of business and corporate strategies. *NOTE A/See §200.2*

MANA 463 Strategic Human Resource Management (3 credits)

Prerequisite: MANA 362, and any two of the following: MANA 402, 443, 444, 446. This course is a final-year integrative seminar for Human Resource Management majors. It focuses on the philosophies underlying current human resource management principles and policies and the processes of their implementation. It utilizes cases to integrate human resource management

areas such as recruitment, selection, training, performance appraisal, compensation, and benefits administration.

MANA 466 (also listed as IBUS 466)
Management of Multinational Corporations (3 credits)

Prerequisite: IBUS 462 or MARK 462; COMM 222. This is a course that demonstrates the analytical tools of operations and organization theory applicable within a multinational company. The course is designed to give students a grasp of the problems of strategy formulation and organization, and inculcates a general knowledge of the major parameters in which an international manager operates. Focus is on the Canadian as well as other international companies based in U.S.A., Europe, Japan, etc.

NOTE: Students who have received credit for IBUS 466 may not take this course for credit.

MANA 476 Managerial Law (3 credits)

Prerequisite: COMM 315. Federal and provincial government regulation of business, including bankruptcy, anti-combines, trade marks and patents, labour law, insurance, special commercial contracts including secured transactions, fair employment, environmental law.

MANA 477 Bankruptcy and Business Reorganization (3 credits)

Prerequisite: COMM 315. An examination of the Bankruptcy and Insolvency Act and related cases dealing particularly with forced and voluntary bankruptcy; business reorganization using proposals to creditors and other available tools; creditor recourses; the personal liability of directors and officers towards creditors; the role of the trustee in bankruptcy and reorganization; overturning fraudulent transactions and recovering assets for creditors; the sale of assets, ranking of creditors, and distribution of the estate.

MANA 478 Entrepreneurial Company Law (3 credits)

Prerequisite: COMM 315. Since many business enterprises are operated as corporations, it is important to familiarize students with the legal aspects involved in creating and managing a corporation. This course is aimed at both students who wish to set up new business enterprises and at those who wish to manage existing businesses effectively. Students study the legal process through which a corporation is set up, and examine strategically important issues relating to the control and voting of shares, unanimous shareholders' agreements, the duties and liabilities of shareholders, directors, and officers, the sale of shares and the protections provided by law to minority shareholders. The Canada Business Corporations Act (C.B.C.A.) along with other related laws, actual court cases and sample legal documents are studied.

MANA 479 Labour Law (3 credits)

Prerequisite: COMM 315. A study of the law and relevant court cases dealing with major

labour-management issues, including collective bargaining, union certification, strikes, lock-outs, grievances, and arbitration. Covers Canadian law, primarily that of Quebec.

MANA 480 Entrepreneurial Family Business (3 credits)

Prerequisite: COMM 320. Family businesses are the predominant form of business in the world. Almost 80 per cent of new ventures are born as family firms and over 65 per cent of all Canadian firms are family firms. In these firms, family members significantly influence the business including its creation, continuity, mode and extent of growth, and exit. This course aims to prepare students to work effectively and professionally in and with family firms, to launch and create cross-generational wealth in family firms.

NOTE: Students who have received credit for this topic under a MANA 499 number may not take this course for credit.

MANA 481 Introduction to Management Consulting (3 credits)

Prerequisite: COMM 401. This course is designed to be an upper-level course in Management focusing on the management consulting profession and process. The course is structured around three parallel streams and provides important concepts and ideas for the tool kit of the management consultant. The first stream of the course examines the consulting process, i.e. the five phases of a consulting project from entry to termination. The second stream focuses on core consulting skills that are required to operate and succeed as a management consultant. These skills are essential for any type of consulting engagement, whether one works as an external or internal consultant, and whether the client is a large, medium, or entrepreneurial company, public or non-profit sector organization. The third stream is a real-world consulting project that students conduct in teams with a client firm in order to apply the tools and skills discussed in class in practice. The course concludes by reflecting on the role of internal consultants and management consulting as a career choice.

NOTE: Students who have received credit for this topic under a MANA 499 number may not take this course for credit.

MANA 493 (also listed as IBUS 493)
International Business Law (3 credits)

Prerequisite: IBUS 462 or MARK 462; COMM 315. This course is an introduction to international business law. The focus is Canadian but comparative material is included and problems relating to other legal systems are examined. Topics to be covered include private loans applicable to international business transactions, international sales, federal regulations, export controls and anti-dumping, export insurances, and bilateral trade agreements.

NOTE: Students who have received credit for IBUS 493 may not take this course for credit.

**MANA 498 *Special Topics in Human
Resource Management***
(3 credits)

Prerequisite: Written permission of the Department. This course is intended to complement and supplement human resource management (HRM) courses taken previously or concurrently. The course emphasizes HRM literature and modern thought.

NOTE: Specific topics for this course and prerequisites relevant in each case will be stated in the Undergraduate Class Schedule.

MANA 499 *Special Topics in Management*
(3 credits)

Prerequisite: Written permission of the Department. Intended to complement and supplement

business courses taken previously or concurrently, this course emphasizes business literature and modern thought. Students are encouraged to work independently on research topics of interest to them. Students repeating MANA 499 register for credits under MANA 498.

NOTE A/See §200.2

NOTE: Specific topics for this course and prerequisites relevant in each case will be stated in the Undergraduate Class Schedule.

61.100 MARKETING

Faculty

Associate Professor and Chair of Department
LEA PREVEL KATSANIS, PhD *George Washington*

Distinguished Professor Emeritus
V.H. (MANEK) KIRPILANI, PhD *Montr.*

Professor Emeritus
B. ZEKI GIDENGIL, PhD *Brad.*

Professors
BRYAN BARBIERI, MBA *Col.*
ULRIKE de BRENTANI, PhD *McG.*
MICHEL LAROCHE, PhD *Col., Provost's Distinction*
CHRISTOPHER A. ROSS, PhD *W.Ont.*

Associate Professors
ONUR H. BODUR, PhD *Virginia State*
B. KEMAL BÜYÜKKURT, PhD *Indiana*
BIANCA GROHMANN, PhD *Wash.State*

JORDAN LE BEL, PhD *McG.*
JOOSEOP LIM, PhD *Calif. (Irvine)*
MICHELE PAULIN, PhD *U.Q.A.M.*
GAD SAAD, PhD *C'nell.*
MRUGANK V. THAKOR, PhD *Indiana State*

Assistant Professors
ZEYNEP ARSEL, PhD *Wis. (Madison)*
HAKKYUN KIM, PhD *Minn.*
TIESHAN LI, PhD *Br.Col.*
DARLENE WALSH, PhD *Tor.*

Senior Lecturer
HAROLD SIMPKINS, MBA *C'dia.*

Lecturers
MAY ANN CIPRIANO, MBA *McG.*
WENDY KELLER, MA *C'dia.*
BRENT PEARCE, MBA *McG.*

For the complete list of faculty members, please consult the Department website.

Location

Sir George Williams Campus
MB Building, Room: 013-207
514-848-2424 ext. 2952

Department Objectives

The Marketing Department seeks to cultivate in each student the skills and perspectives essential for effective and responsible marketing. Emphasis is on creating marketing strategies and plans based on a thorough understanding of consumer and industrial buying behaviour. The Department is committed to fostering a dynamic entrepreneurial orientation together with an appreciation of the essence, importance, and potential power of marketing.

Programs

24 Major in Marketing

3 MARK 402
3 MARK 405
3 MARK 495
15 MARK credits offered by the Department.

12 Minor in Marketing

3 MARK 402
3 MARK 405
6 MARK credits offered by the Department.

Marketing Co-operative Program

Director
HAROLD J. SIMPKINS, *Senior Lecturer*
514-848-2424 ext. 2955

The Marketing Co-operative program is offered to students who are enrolled in the BComm program and are majoring in Marketing. The academic content of the co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms. Students are supervised individually and must meet the requirements specified by both the John Molson School of Business and the Institute for Co-operative Education in order to continue their studies in the co-op format. Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Marketing Co-op Academic Director and the co-op committee. Please refer to §24 of this Calendar for a full description of the co-operative format of the program.

Courses

MARK 201 Introduction to Marketing (3 credits)

This course introduces non-Commerce students to the managerial concepts and practices of

marketing. The process of developing a marketing strategy is examined along with the factors and interrelationships related thereto. Readings and cases are used to help students apply these

concepts in a variety of business settings.

NOTE: This course is available to non-Commerce program students only. Any such student intending to register in the Marketing Elective Group for Non-Commerce Students or intending to take specific upper-level Marketing courses must take this course as a prerequisite.

MARK 402 Marketing Research (3 credits)

Prerequisite: COMM 224 or MARK 201. The role of research in the marketing process, the role of models, and the development of measurement techniques are discussed. Emphasis is placed on the nature and scope of marketing research methods for obtaining internal and external data, and on the steps and principles involved in gathering and analysing data. The student is also briefly introduced to applications of marketing research and to the technique involved in conducting a marketing study.

NOTE A/See §200.2

MARK 405 Consumer Behaviour (3 credits)

Prerequisite: COMM 224 or MARK 201. This course analyses the motivations, roles, and behaviour of the consumers, how they are affected by economic, social, and cultural influences, and how the marketer may model this behaviour for decision-making purposes.

NOTE A/See §200.2

NOTE: Although not required, it is strongly recommended that MARK 402 be taken prior to or concurrently with this course.

MARK 451 Marketing of Services (3 credits)

Prerequisite: COMM 224 or MARK 201. This course explores the challenges of providing outstanding customer service and becoming a recognized *service leader* in any given industry. Through lectures, discussions, situation analyses, field studies, and reports, students come to:

- 1) understand the strategic importance of services,
- 2) develop a service management mindset,
- 3) master the key elements of services marketing,
- 4) learn to manage the service delivery processes,
- 5) appreciate the significance of a *customer-focus* in service delivery,
- 6) recognize the challenges of sustainable *moments of truth*, and
- 7) adopt *customer-centric* managerial approaches to achieve better business performance through service excellence.

NOTE: Students who have received credit for this topic under a MARK 491 number may not take this course for credit.

MARK 452 Strategic Internet Marketing
(3 credits)

Prerequisite: COMM 224 or MARK 201. This course evaluates the impact of the Internet on traditional tools of marketing. This is explored across a range of business functions, including traditional marketing tools such as advertising, branding, consumer behaviour, distribution, and market research. It also examines its effect on general business issues such as electronic markets and information economics. The legal and ethical issues that affect the Internet are also

covered. Students will understand the *how to* of the Internet as well as its strategic implications.

NOTE: Students who have received credit for this topic under a MARK 491 number may not take this course for credit.

MARK 453 Advertising (3 credits)

Prerequisite: COMM 224 or MARK 201. The objectives of this course are to provide the student with an introduction to an understanding of the principles of advertising from three different viewpoints: the nature of services provided by advertising agencies, the needs of the users (i.e. business, institutions) of these services, the needs of society in economic, ethical, and legal terms. *NOTE A/See §200.2*

MARK 454 Personal Selling and Sales Management (3 credits)

Prerequisite: COMM 224 or MARK 201. This course has a dual focus: the cultivation of personal selling skills, and the theoretical and applied aspects of managing the personal selling function. Cases, readings, simulations, and presentations are deployed to achieve the course goals.

NOTE A/See §200.2

MARK 455 Direct-Response Marketing
(3 credits)

Prerequisite: COMM 224 or MARK 201. This course explores state-of-the-art managerial approaches and analytical techniques for developing, executing, and evaluating direct-response marketing programs. Through recent case studies, comprehensive projects, and/or empirical field research, the student will learn about strategies, offer planning and positioning, list selection and segmentation, creative strategies, data base marketing, fulfilment process, testing, media (catalogues, mail, telephone, broadcast, print, and others) and application of direct marketing to industrial settings.

MARK 460 Integrated Marketing Communications (3 credits)

Prerequisite: COMM 224 or MARK 201; MARK 402, 405, 453; 455 or 491M previously or concurrently. This course examines the disciplines, rigours, and interrelationships involved in planning and synergistically integrating the various components of a firm's communication mix, with particular emphasis on advertising, sales promotion, public relations, personal selling, and reseller support. Students will develop an actual integrated marketing communications plan for a product, service, or idea using the concepts discussed in class.

MARK 462 (also listed as IBUS 462) Environment of World Business (3 credits)

Prerequisite: COMM 210, 224, 305, 308; COMM 215 or equivalent. This is a foundation course in international business; the objective is to present information which exposes the student to cultural, social, political, economic, legal, and financial environments in which

Canadian business executives manage their operations abroad. All students are encouraged to develop their own philosophy towards international business activities by developing research and analytical skills in analysing current and long-term problems perceived in different economic systems and environments. Specific topics include empirical dimensions of world economy, economic development, international trade and investment patterns, regional economic co-operation, area studies, Canadian nationalism, and foreign investment in Canada, etc.
NOTE: Students who have received credit for IBUS 462 may not take this course for credit.

MARK 463 *Retailing* (3 credits)
Prerequisite: COMM 224 or MARK 201. This course seeks to apply the theories of marketing and administration to the retail situation. Topics to be covered include site selection for single and multi-unit retail outlets, organizing and staffing the retail operation, the wholesaler-retailer relationship, consumer behaviour in the retail situation. The impact of such new developments as consumer cooperatives, franchising, discounting, and computer technology on the future of retailing is also considered.
NOTE A/See §200.2

MARK 465 (also listed as IBUS 465) *International Marketing Management* (3 credits)
Prerequisite: COMM 224; MARK 462 or IBUS 462. This course studies the management approach to international marketing, with emphasis on key variables that are controllable by the international marketing manager. Attention is focused on market measurement, product policy, channels, pricing, and promotion, with special emphasis on the development and control of multinational marketing strategies and programs. Students will execute a project directed to a selected part of the world.
NOTE: Students who have received credit for IBUS 465 may not take this course for credit.

MARK 480 *Customer Service Excellence* (3 credits)
Prerequisite: COMM 224 or MARK 201. This course explores the nature and scope of customer service, its importance in business, its impact on profitability, its dimensions, and how to manage it. Through field studies in given industries, the student will 1) identify examples of outstanding service and of very poor service to gain a better appreciation of customers' expectations and of their assessment of current levels of customer service delivery, 2) analyse service encounters to understand the many dimensions of customer service, 3) gather, evaluate, and improve existing measures of customer satisfaction to learn how companies should go about getting feedback about themselves, and 4) identify and evaluate current

customer service training practices to understand whether companies are "paying lip service" or "walking the talking".

MARK 485 *Business-to-Business Marketing* (3 credits)
Prerequisite: COMM 224 or MARK 201. The course focuses on the managerial aspects of industrial marketing. The concept of organization buying behaviour and its impact on marketing strategy formulation are discussed. Management of the industrial marketing mix considering product service development, intelligence, promotion, channels, and performance measurement is covered, both in existing product lines and new product-launch activities.

MARK 486 *Product Strategy and Innovation* (3 credits)
Prerequisite: COMM 224 or MARK 201. The focus of this course is the development of a dynamic and successful product strategy for the organization. Topics covered include product life cycle concepts, the adoption and diffusion of innovations, strategic product planning, developing the service offering, and the process of innovating and launching new products and services.

MARK 491 *Special Topics Seminar* (3 credits)
This seminar is an inquiry into various selected topics which vary from year to year.
NOTE A/See §200.2
NOTE: Specific topics for this course and prerequisites relevant in each case will be stated in the Undergraduate Class Schedule.

MARK 492 (also listed as IBUS 492) *Cross-Cultural Communications and Management* (3 credits)
Prerequisite: MARK 462 or IBUS 462. This course deals with the multicultural dimensions of international business operations. The objective is to develop Canadian managerial skills for effective performance in an international setting. Topics to be covered include international negotiations, management of multicultural personnel, cross-cultural consumer behaviour profile, cross-cultural communication, and other cultural aspects of marketing strategy.
NOTE: Students who have received credit for IBUS 492 may not take this course for credit.

MARK 495 *Strategic Marketing Planning* (3 credits)
Prerequisite: Sixty credits including MARK 402, 405, and nine other Marketing credits at the 400 level. This is a holistic, integrative, capstone course directed primarily to cultivating the skills and techniques required for effective marketing planning. Various pedagogical tools including cases, readings, and a major project will be deployed to achieve the course goals. Students will develop an actual marketing plan for a product, service, or idea using the concepts and techniques studied throughout their major program.

61.120 ADMINISTRATION

Courses

ADMI 201 *Introduction to Administration (Administered by the Finance Department)*
(3 credits)

This course is intended to develop a basic understanding of the role of administration in our society. The course includes a survey of different forms of organizations, their social and legal responsibilities, and how they function to achieve their goals.

NOTE: JMSB students may not take this course for credit.

NOTE: This course does not count towards the requirements for the Minor in Business Studies.

ADMI 202 *Perspective on Canadian Business (Administered by the Finance Department)*
(3 credits)

This course is designed to review the historical development of business in Canada and to examine the relationships between the firm (management) and the owners, the employees, the customers, the government, and the community. Further, it studies some of the problems facing Canadian business today: the dehumanizing aspect, pollution problems, large vs. small firms, foreign ownership, and competition.

NOTE: JMSB students may not take this course for credit.

NOTE: Students who have received credit for this course may not take MANA 369 for credit.

NOTE: This course does not count towards the requirements for the Minor in Business Studies.

61.140

PROGRAM OPTIONS FOR NON-BUSINESS STUDENTS

Courses Offered to Non-Business Students

Students enrolled in programs outside the John Molson School of Business may register for a maximum of six credits per term, up to a maximum of 30 credits offered by the School of Business. Students not registered in the John Molson School of Business, who wish to register in any courses offered by the School, but do not have the stated prerequisites, must obtain permission in writing from the Student Request Committee of the John Molson School of Business *prior to registration*. The Office of the Associate Dean reserves the right to deregister those students who do not adhere to academic regulations.

CERTIFICATE IN BUSINESS STUDIES

This program is not open to students registered in a program leading to an undergraduate degree. Students may transfer into the Certificate program up to 12 credits earned in an incomplete degree or Certificate program or as an Independent student, provided they are students in good standing. The credits that may be so transferred are determined by the University at the point of entry into the program.

**Admission
Requirements**

- a) Diploma of Collegial Studies or the equivalent; MATH 208, 209; ECON 201, 203; DESC 200
or
b) Mature students: MATH 208, 209; ECON 201, 203; DESC 200.
-

Program

- 30 Certificate in Business Studies**
24 COMM 210, 212, 215, 217, 220, 222, 224, 225
6 additional credits from the John Molson School of Business chosen in consultation with an academic advisor.
-

MINOR IN BUSINESS STUDIES

This program is not open to students registered in a program leading to an undergraduate degree in the John Molson School of Business.
NOTE: A GPA of 2.50 is required for entrance into this Minor.

**Admission
Requirements**

MATH 208, 209; ECON 201, 203; DESC 200.

Program

- 30 Minor in Business Studies**
24 COMM 210, 212, 215, 217, 220, 222, 224, 225
6 additional credits from the John Molson School of Business chosen in consultation with an academic advisor.
-

Program

MARKETING ELECTIVE GROUP FOR NON-BUSINESS STUDENTS

This 15-credit elective group is available to students registered in undergraduate programs outside the John Molson School of Business. Students choosing this elective group have the opportunity to add a business-oriented marketing component to their arts, science, engineering, or fine arts degrees.

15 Marketing Elective Group for Non-Business Students

- 9 MARK 201, 402, 405
6 Additional credits from MARK 453, 454, 455, 460, 463, 480, 485, 486

NOTE: Since non-Business students can only register for a maximum of 30 credits within the John Molson School of Business, students registered in the Minor in Business Studies, the BCompSc Information Systems Option, or the BSc Specialization in Physics/Marketing cannot register for the Marketing elective group.

Program

THE BASICS OF BUSINESS ELECTIVE GROUP

This interdisciplinary elective group is designed for non-business students seeking insight into the exciting world of business.

15 The Basics of Business Elective Group

- 15 Chosen from ACCO 230, 240; ADMI 201, 202; COMM 215; FINA 200; MANA 211, 213, 266; MARK 201

NOTE: This elective group is not open to BComm/BAdmin students. Not all elective-group credits

are transferable to the BComm/BAdmin program.

NOTE: Since non-Business students can only register for a maximum of 30 credits within the John Molson School of Business, students registered in the Minor in Business Studies, the BCompSc Information Systems Option, or the BSc Specialization in Physics/Marketing cannot register for the Basics of Business elective group.

61.150 COMPUTER SCIENCE

For a Major in Management Information Systems see §61.50

61.160 SPECIAL CERTIFICATE PROGRAMS

There are many organizations within the business community designed to serve the needs of people working in specialized areas of business. These organizations recognize that the educational qualifications of those seeking membership must be continually upgraded. Therefore, they sponsor an Academic Certificate which may be obtained through correspondence courses, or through a lecture program.

The John Molson School of Business cooperates with these business organizations by permitting personnel to register as Visiting students, and to take courses leading to a certificate to be awarded by the organization concerned.

Students must comply with the University regulations regarding dates of application and Visiting Commerce student entrance requirements as outlined in the Academic Calendar §11. In addition, they must meet the requirements of the specific organization.

The credit courses taken may be applied towards the BComm degree, provided the student meets the admission requirements and wishes to transfer from Visiting Commerce status to undergraduate status after completing a Certificate program. Students are advised that they must meet the BComm curriculum requirements in force at the date of transfer.

Each Certificate program has one or more special courses required to complete the program. These courses do not carry credit towards an undergraduate degree and are designated as non-credit courses.

Students interested in the following Certificate programs may obtain details of required courses from the organization concerned:

- The American Marketing Association (Montreal Chapter)
- Institute of Canadian Bankers
- The Insurance Institute of Canada
- The Trust Companies Institute of Canada
- Professional Secretaries International (CPS)
- Canadian Institute of Management

61.170 SPECIAL PROGRAMS IN ACCOUNTANCY

CERTIFICATE IN ACCOUNTANCY

This program is not open to students registered in a program leading to an undergraduate degree.

Students may transfer into the Certificate program up to 12 credits earned in an incomplete degree or Certificate program or as an Independent student, provided they are students in good standing. The credits that may be so transferred are determined by the University at the point of entry into the program.

**Admission
Requirements**

- a) DEC or the equivalent
- b) MATH 208, 209; ECON 201, 203; DESC 200; COMM 217, 305

Program

30 Certificate in Accountancy

18 ACCO 310, 320, 330, 340, 420, 450

12 additional credits from the John Molson School of Business that are needed to satisfy the requirements of either the CA, CGA, or CMA designations.

The three professional accounting organizations listed below recognize certain Concordia University courses for course exemptions or standing in their professional designation programs.

L'ORDRE DES COMPTABLES AGRÉÉS DU QUÉBEC: Chartered Accountant (CA)

The John Molson School of Business offers a Diploma in Chartered Accountancy which has been accredited by the Order of Chartered Accountants of Quebec. Entry into the program normally requires an undergraduate degree in Commerce, and a Major in Accountancy with high academic standing. Applicants lacking an appropriate pattern of undergraduate work will be required to successfully

complete certain qualifying courses, as assigned by the director of the program and the Order of Chartered Accountants of Quebec. For further details, refer to the Graduate Calendar of Concordia's School of Graduate Studies.

L'ORDRE DES COMPTABLES EN MANAGEMENT ACCRÉDITÉS DU QUÉBEC:

Certified Management Accountant (CMA)

Students who wish to follow the CMA program must register with L'Ordre des comptables en management accrédités du Québec, 715 Square Victoria 3rd Floor, Montreal, Quebec, H2Y 2H7, 514-849-1155 / 800-263-5390. The list of courses comprising the CMA program is shown below:

ECON 201 or Cegep equivalent*	Introduction to Microeconomics
ECON 203 or Cegep equivalent*	Introduction to Macroeconomics
COMM 210	Contemporary Business Thinking
COMM 212	Business Communication
COMM 215	Business Statistics
COMM 217	Financial Accounting
COMM 220	Analysis of Markets
COMM 222	Organizational Behaviour and Theory
COMM 224	Marketing Management
COMM 225	Production and Operations Management
COMM 226	Management Information Systems
COMM 305	Managerial Accounting
COMM 308	Introduction to Finance
COMM 315	Business Law and Ethics
COMM 320	Entrepreneurship
COMM 401	Strategy and Competition
ACCO 310	Financial Reporting I
ACCO 320	Financial Reporting II
ACCO 330	Cost and Management Accounting
ACCO 340	Income Taxation in Canada
ACCO 350	Accounting and Information Technology
ACCO 400	Accounting Theory
ACCO 410	Governmental and Not-for-Profit Accounting
ACCO 420	Financial Reporting III
ACCO 430	Advanced Management Accounting
ACCO 435	Integrative Management Accounting Cases
ACCO 450	Assurance Services
IBUS 462 or MARK 462	Environment of World Business

*Students who have not taken the equivalent of ECON 201 and 203 at the Cegep level must take these two courses as restricted electives.

NOTES:

1. *This equivalence table is subject to amendment by the Ordre.*
2. *Students taking University courses must satisfy the necessary prerequisite courses.*
3. *Concordia students graduating after September 2008, having an overall GPA of at least 3.2 on 4.3 will be exempt from writing the CMA Entrance Exam which is held in June of each year. Students should consult with the Ordre to confirm their eligibility for this exemption. In all other cases, the CMA Entrance Exam is mandatory. Students are encouraged to attend a Coaching seminar prior to taking the CMA Entrance Exam. Students may not sit for the Entrance Exam until all of the above courses or their equivalents have been successfully completed and they are registered as student members of the Ordre.*
4. *It is necessary to sit the CMA Entrance Exam (or receive exemption from it) in order to take part in Phase 1 of the Strategic Leadership Program. The Program consists of work experience, independent study, group and residential sessions. After successful completion of Phase 1 of the Strategic Leadership Program, students must write and pass the CMA Case Exam prior to entering Phase 2 of the Strategic Leadership Program.*

L'ORDRE DES CGA DU QUÉBEC: Certified General Accountant (CGA)

Students who wish to follow the CGA program must register with L'Ordre des CGA du Québec located at 500 Place d'Armes, Suite 1800, Montreal, Quebec, H2Y 2W2, 514-861-1823, website: www.cga-quebec.org.

The list of courses comprising the CGA Academic Program is shown below:

ECON 201 or Cegep equivalent*	Introduction to Microeconomics
ECON 203 or Cegep equivalent*	Introduction to Macroeconomics
COMM 215	Business Statistics
COMM 217	Financial Accounting
COMM 220 (3) (6)	Analysis of Markets
COMM 226	Management Information Systems
COMM 305	Managerial Accounting
COMM 308 (3) (6)	Introduction to Finance
COMM 315	Business Law and Ethics
COMM 401	Strategy and Competition
ACCO 310	Financial Reporting I
ACCO 320	Financial Reporting II
ACCO 330	Cost and Management Accounting
ACCO 340 (4) (6)	Income Taxation in Canada
ACCO 350	Accounting and Information Technology
ACCO 400 (1) (6)	Accounting Theory
ACCO 410 (1) (6)	Governmental and Not-for-Profit Accounting
ACCO 420 (1) (6)	Financial Reporting III
ACCO 440 (4) (6)	Advanced Taxation
ACCO 450 (2) (5) (6)	Assurance Services
ACCO 465 (2)	Advanced Assurance Services
ACCO 490 (4)	Seminar in Taxation

*Students who have not taken the equivalent of ECON 201 and 203 at the Cegep level must take these two courses as restricted electives.

(1) Prerequisite to the Financial Accounting (FA4) examination

(2) Prerequisite to the Auditing 2 (AU2) examination

(3) Prerequisite to the Finance 2 (FN2) examination and professional certification program in Financial Performance

(4) Prerequisite to the Taxation 2 (TX2) examination

(5) Prerequisite to the Management Auditing 1 (MU1) examination

(6) Prerequisite to Professional Applications (PA-1) examination

NOTE: The listing above is subject to amendment. Please communicate with the CGA – Québec Ordre.
