

# John Molson School of Business

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## Section 61

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# 61.10

## JOHN MOLSON SCHOOL OF BUSINESS

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### Faculty

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*Master's and Graduate Diploma Programs*  
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*Academic Relations*

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### Location

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

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### 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

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## 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:

<b>Subject*:</b>	<b>Concordia Courses:</b>
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 credits to apply towards the Major
- 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 ESL credits may count toward the regular 90-credit degree, a maximum of 12 credits may count toward the 108-credit degree, and a maximum of 15 credits may count toward the 120-credit degree if the student is required to complete ESL courses. For students who are not required to complete ESL courses a maximum of six ESL credits may count towards their degree. 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 <sup>1</sup>	X <sup>1</sup>
Data Intelligence			X	
Economics		X	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.

<sup>1</sup>This 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.

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## **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.

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## **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.*

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

#### **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 concur-

rently. 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.

*NOTE: Students who have received credit for MANA 202 may not take this course for credit.*

#### **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 *HEC Montr.*, FCGA  
CHARLES H. CHO, PhD *Central Flor.*, 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*

LUO HE, PhD *Qu.*

CLAUDINE MANGEN, PhD *Roch.*  
BYRON Y. SONG, PhD *H.K.Poly.*  
CRAWFORD SPENCE, PhD *St.And.*

### 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  
TOMEK KOPCZYNSKI, BComm *McG.*, CMA  
TARA RAMSARAN, MBA *C'dia.*, CA CPA  
MERVAT SALEH, BComm *C'dia.*, CA

*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

TARA RAMSARAN, Lecturer  
514-848-2424 ext. 2756

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.

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# 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*

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.  
CHITUANYA OKOLI, PhD Louisiana State  
RAAFAT SAADE, PhD C'dia.  
MAHESH SHARMA, MEng MBA McG., Provost's  
Distinction  
RUSTAM VAHIDOV, PhD Ga.State

#### *Assistant Professors*

SATYAVEER CHAUHAN, PhD INRIA Nancy  
XIAO HUANG, PhD S.Calif.  
NAVNEET VIDYARTHI, PhD Wat.

#### *Lecturer*

RAUL VALVERDE, PhD S.Q'd.

*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 prepares students with an integrated set of decision-making skills to meet the organizational and managerial needs of the business world.

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

The Major in Supply Chain Operations Management aims to provide the knowledge needed for dealing with the planning and execution of end-to-end supply chains. It provides students with sufficient academic, technical and professional foundations that will enable them to pursue a challenging and rewarding career field that covers planning, procurement, manufacturing, transportation, logistics and distribution.

The Minor in Data Intelligence provides a knowledge base to complement the student's program at the John Molson School of Business. With training in data modelling, forecasting and data mining, students learn to build models for analyzing business problems that help organizations avoid risk and exploit opportunities.

### Programs

#### **24 Major in Supply Chain Operations Management**

21 DESC 361, 363, 372, 374, 378, 492, 498  
3 Chosen from DESC 382, 430, 483, 491

#### **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, 387, 395, 430, 483, 496

#### **12 Minor in Management Information Systems**

12 DESC 381, 382, 481, 495

#### **12 Minor in Data Intelligence**

12 DESC 378, 445, 477, 478

<p><i>Management Information Systems/Supply Chain Operations Management</i></p> <p><i>Co-operative Programs</i></p>	<p><i>Director</i> RAUL VALVERDE, <i>ETA Lecturer</i> 514-848-2424 ext. 2968</p> <p>The Department of Decision Sciences and Management Information Systems offers two co-operative programs for students who are enrolled in the BComm program: Management Information Systems – MIS (for students majoring in MIS), and Supply Chain Operations Management – SCOM (for students majoring in SCOM).</p> <p>The academic content of each co-op program is identical to that of the regular program, but three work terms are interspersed with six study terms.</p> <p>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.</p> <p>Liaison between the student, the employers, and the Institute for Co-operative Education is provided by the Co-op Academic Director and the co-op committee.</p> <p>Please refer to §24 of this Calendar for a full description of the co-operative format of the program.</p>
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<p><i>Courses</i></p>	<p><b>DESC 200    <i>Fundamentals of Information Technology</i></b> (3 credits)</p> <p>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.</p> <p><i>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.</i></p>	<p>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.</p>
	<p><b>DESC 361    <i>Management Science Models for Operations Management</i></b> (3 credits)</p> <p>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. <i>NOTE A/See §200.2</i></p>	<p><b>DESC 374    <i>Supply Chain Logistics</i></b> (3 credits)</p> <p>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.</p>
	<p><b>DESC 363    <i>Product Design and Business Process Re-Engineering</i></b> (3 credits)</p> <p>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.</p>	<p><b>DESC 375    <i>Sample Design and Analysis</i></b> (3 credits)</p> <p>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. <i>NOTE A/See §200.2</i></p>
	<p><b>DESC 372    <i>Supply Chain Planning and Control</i></b> (3 credits)</p> <p>Prerequisite: DESC 361. Production/service</p>	<p><b>DESC 378    <i>Statistical Models for Data Analysis</i></b> (3 credits)</p> <p>Prerequisite: COMM 215. This course introduces and examines the role of contemporary statistical methods in improving business and industrial processes. The methodologies selected for discus-</p>

sion 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 the 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. Examples are drawn from various functional and operational areas including enterprise and supply chain operations, management, and planning. *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 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 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 430 Enterprise Resource Planning and Information Technology Integration** (3 credits)

Prerequisite: COMM 225, 226 or 301. This course responds to the demand for a rationalization of technological resources and a convergence of disciplines that result in effective information systems integration. Topics include analysis and design for information technology integration, use of ERP for process integration and implementation strategies. Technological solutions examined include Enterprise resource planning (ERP) software, middleware applications, and the use of Web services.

*NOTE: Students who have received credit for DESC 389 or 420 may not take this course for credit.*

**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 478    *Data Mining Techniques***  
(3 credits)

Prerequisite: DESC 378 or permission of the Department. The course covers essential ideas and techniques for extracting information from large amounts of data. It discusses both supervised and unsupervised methods, and covers topics such as dimension reduction, multiple regression, logistic regression, discriminant analysis, classification and regression trees, neural networks, association rules, cluster analysis and multi-dimensional scaling. Illustrations of the concepts and methods are given, and students gain practical experience in data mining with the use of popular data mining software.

**DESC 481    *Information Systems Analysis***  
(3 credits)

Prerequisite: COMM 226 or 301. This course covers the first phase of the systems development 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 covers the theory, tools, and techniques associated with the management of projects including the use of project management software. The topics cover fundamentals of project management such as organizing, planning, monitoring, and controlling. The course introduces relevant cases in supply chain operations management, management information systems, and other business contexts to illustrate essential steps in setting up project plans, scheduling work,

monitoring progress, and exercising control to achieve desired results. The course integrates the Project Management Body of Knowledge with the Project Management Institute's certification requirements.

*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 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 491    *Supply Chain Risk Management***  
(3 credits)

Prerequisite: COMM 225. This course covers fundamental quantitative and qualitative tools of risk management used to mitigate against supply chain risks in the context of supply and demand management strategies. Globalization initiatives in trade and money markets and increased worldwide security concerns have exposed supply chains to ever-increasing risks. Consequently, risk management along the supply chain has become an important function in order to decrease the level of vulnerability for the stakeholders. Topics include review of supply chain fundamentals and principles, risk identification and management, trade-offs in risk management, supply chain strategies for robustness, and scenario planning. Various case studies are used to highlight design and implementation issues.

**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.

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# 61.60 *ECONOMICS*

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*Location*

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

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*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

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# 61.70 FINANCE

## Faculty

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

### 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, RBC Professor in Financial Derivatives  
LATHA SHANKER, PhD Flor.  
LORNE SWITZER, PhD Penn., Van Berkorn 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, Associate Dean, Research and Research Programs  
ARVIND JAIN, PhD Mich., Academic Director, International Business Program  
GREGORY LYPNY, PhD Tor.  
IMANTS PAEGLIS, PhD Boston

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

### Assistant Professors

NILANJAN BASU, PhD Purdue, CFA  
SERGEY ISAENKO, PhD Penn.  
RAVI MATETI, PhD Conn.  
DAVID NEWTON, PhD Br.Col.  
YAXUAN QI, PhD Rutgers, Manulife Financial Professor in Financial Planning  
RAHUL RAVI, PhD Alta.  
SAIF ULLAH, PhD Alta.

### Senior Lecturer

JAY MANNADIAR, MBA McG., Director, Finance Co-op

### Lecturers

REENA ATANASIADIS, MBA C'dia.  
LORETTA HUNG, MScAdmin C'dia.  
JULIE SLATER, MBA 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.

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# 61.80 INTERNATIONAL BUSINESS

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*Program Director*  
ARVIND JAIN, PhD *Mich.*

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

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*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.

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<i>Programs</i>	<b>24 Major in International Business</b>	<b>12 Minor in International Business</b>
	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

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*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.

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<i>Courses</i>	<b>IBUS 370 (also listed as FINA 370) International Financial Management (3 credits)</b> 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>
		<b>IBUS 462 (also listed as MARK 462) Environment of World Business (3 credits)</b> 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-

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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: COMM 222; MARK 462 or IBUS 462.

This course introduces the challenges of managing sustainable multinational operations. It addresses themes of globalization and issues in managing global competition and local responsiveness in multiple institutional and cultural environments. The course gives students an appreciation of international competitive and collaborative strategies and the corresponding coordination and control mechanism of multinational corporations. It also highlights the issues of global governance and social responsibility as well as the differences and similarities of management techniques across national borders. Finally, the course examines the future of multinational corporations in the context of global financial, social, and environmental crises.

*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: COMM 315; IBUS 466 or MANA 466. This course familiarizes business students with the principles of international private and public law that they may encounter in today's fast-paced world of multinational corporations and global business transactions. Topics include international trade organizations and treaties; principles relating to international sales contract performance and dispute resolution alternatives; international payment using bills of exchange and letters of credit; labour in a global economy including child labour and human trafficking issues; international environmental law, waste disposal and pollution issues; as well as the protection of intellectual property rights.

*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*

### *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.*

### *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.*  
KAI LAMERTZ, PhD *Tor.*  
TERRI LITUCHY, PhD *Ariz.*  
CLAUDE MARCOTTE, PhD *Québ.*

### *Assistant Professors*

DEVASHEESH BHAVE, PhD *Minn.*  
ALEXANDRA DAWSON, PhD *Bocconi (Italy)*  
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.*  
NORA BARONIAN, MBA *C'dia.*  
FRANK CROOKS, LLB LLL *Ott.*, MA *C'dia.*  
AARON DRESNER, MBA *McG.*  
TIM FIELD, MBA *C'dia.*  
LILIYA LYUBMAN, MBA *HEC Montr.*  
FRED MCGREGOR, MPs *Ott.*  
JEAN POMMAINVILLE, LLL *Ott.*, MFisc *Sher.*  
LIDIA VARBANOVA, PhD *Inst.Labor Studies, Sofia*  
PETER VOGOPOULOS, MBA *C'dia.*

*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 twenty-first century requires citizens and organizational leaders who can motivate and work with people, manage the complexities of organizations and their environments, and create wealth in a socially and ecologically sustainable manner. To prepare students for the challenges set by these diverse forces, the Management Department provides a curriculum that reflects the multidisciplinary nature of management and the interdependence among people, organizations, and society. Specific areas of study include organizational behaviour, business strategy, human resource management, entrepreneurship, and business law. The Department employs an applied pedagogy, focusing on experiential learning, case analysis, and oral and written reflections.

## Programs

### **24 Major in Management**

6 MANA 341, 420  
18 Additional 300- or 400-level credits offered by the Department; IBUS 492

### **12 Minor in Management**

6 MANA 341, 420  
6 Additional 300- or 400-level credits offered by the Department

### **24 Major in Human Resource Management**

18 MANA 362, 366, 420, 446, 463, 479  
6 Additional credits chosen from MANA 443, 444, 445, 498

### **12 Minor in Human Resource Management**

3 MANA 362  
9 Credits chosen from MANA 443, 444, 446, 463, 498

### **12 Minor in Entrepreneurship**

12 Credits chosen from MANA 447, 451, 478, 480, 481, 482

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**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.

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**Courses**

**MANA 201    *Introduction to Business  
and Management* (3 credits)**

This course introduces students to the basic principles of management within a contemporary business context. The managerial process (e.g. planning, organizing, controlling, motivating) is explored in relation to issues such as ethical behaviour, the environment, global and economic forces as well as political, legal, and cultural changes. In addition to using basic readings in management, the course also relies on contemporary text from the newspaper and business publications to raise students' awareness of contemporary issues in business and develop the business knowledge and skills that will be applicable in their career.

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

*NOTE: Students who have received credit for MANA 266 or COMM 210 may not take this course for credit.*

**MANA 202    *Human Behaviour in  
Organizations* (3 credits)**

This course seeks to give students an understanding of behaviour in the workplace from an individual, group, and organizational perspective. Conceptual frameworks, case discussions, and self-assessment tools complement the course material. Topics include motivation, personality, job satisfaction, group dynamics, leadership skills, power and influence, managing change, diversity, and organizational culture.

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

*NOTE: Students who have received credit for MANA 213 or COMM 222 may not take this course for credit.*

**MANA 298    *Business Law* (3 credits)**

This course allows students to develop a degree of familiarity with the legal environment in which business organizations operate. Students are introduced to the topics of employment law, the Quebec Charter of Human Rights, representation and power of attorney, corporate law, contract law, civil liability and product safety, as well as

other important legal aspects of business.

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

*NOTE: Students who have received credit for MANA 211 may not take this course for credit.*

**MANA 299    *Sustainable Management*  
(3 credits)**

This course focuses on the emerging business environment, and how organizations implement ecologically, socially, and economically sustainable management. Sustainable strategies are explored within the context of global economic development, to develop organizational vision, products and processes for achieving long-term sustainable prosperity.

*NOTE: Students who have received credit for this course under a COMM 299 number may not take this course for credit.*

**MANA 300    *Entrepreneurship: Launching  
Your Business* (3 credits)**

Prerequisite: Completion of 60 credits in a non-business program. This final-year course offers students the opportunity to learn how to capitalize on their domain-specific knowledge and recognize opportunities for self-employment or new venture creation. The course assumes no background courses in business, but presumes that students have already developed an interest in entrepreneurial careers within their respective fields of study. The first phase of the course exposes fundamental concepts and issues in entrepreneurship and related business fields. The second phase introduces students to the elements of business planning in the context of entrepreneurial projects, followed by the third phase where students formulate their own business plans.

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

*NOTE: This course does not count toward the requirements of the Minor in Business Studies.*

**MANA 341    *Organization Theory  
and Design* (3 credits)**

Prerequisite: COMM 222. This course provides the student with a basis for understanding and

critically examining complex organizations in contemporary society. Interrelationships among the social, cultural, and formal properties of organizations are examined and linked to contextual forces in the external environment. Emphasis is placed on the analysis of organizational systems for the purpose of improving integration, adaptation, survival, and effectiveness of organizations.

**MANA 343 *Negotiation and Conflict Resolution*** (3 credits)

Prerequisite: COMM 222; or MANA 201 and 202. This course develops an understanding of the art and science of negotiation and conflict resolution. Students learn to analyze conflicts, understand the dynamics between parties, consider alternative approaches and determine the appropriate approach for specific circumstances. The course combines theory and practice and relies on role play and simulations to support students' understanding of their current and preferred approaches to conflict management and negotiation.

**MANA 362 *Human Resource Management*** (3 credits)

Prerequisite: COMM 222; or MANA 201 and 202. This course provides a background in the theory and practice of human resource management. It covers the core areas of human resource management, mainly human resource planning, recruitment, staffing, performance appraisal, career planning, labour relations, compensation, and international human resource management. *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 and the day-to-day problems of negotiating and administering collective agreements.

**MANA 369 *Business and Sustainability*** (3 credits)

Prerequisite: COMM 224 or MARK 201. This course explores the role of business in developing a sustainable global society. Students explore current environmental and societal concerns and the role of business in influencing them. Students learn how the relationships between business and various stakeholders, including communities, governments, and the natural environment, can create opportunities for generating economic, environmental, and social value.

**MANA 420 *Management Research for Decision Making*** (3 credits)

Prerequisite: COMM 222, 215. This course explains the relevance of management research for business and administrative decision making.

Topics include conducting employee surveys, observational and interview methods, program evaluation, data analysis and interpretation, and the ethics of gathering information from human participants. Students evaluate the validity of reports of management research, learn to exercise caution in accepting research conclusions, and get hands-on experience with basic research techniques.

**MANA 443 *Compensation and Benefits Management*** (3 credits)

Prerequisite: MANA 362. This course provides a general knowledge of the concepts, design, methodology, management and administration of compensation and benefit programs within organizations. Major topics include job evaluation, knowledge-based pay, pay for performance, alternative reward systems, government and employer-provided benefit programs. The primary emphasis is on the design of appropriate policies and programs and how these can help support organizational objectives and strategies.

**MANA 444 *Training and Development*** (3 credits)

Prerequisite: MANA 362. Topics covered in this course include how training needs are assessed, how effective training programs are designed, how to ensure that learning achieved in training is transferred to the work, and how training programs are evaluated. Emerging issues such as career management and mentoring programs are discussed.

**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 *Workplace Planning and Staffing*** (3 credits)

Prerequisite: MANA 362. This course is designed to introduce the conceptual and analytical tools needed to staff organizations effectively with qualified employees. Topics include planning, job analysis, legal issues, recruitment, selection methods, and techniques for developing valid and reliable selection procedures. Both the strategic needs of the organization and the legal environment of contemporary organizations in Quebec and Canada are addressed.

**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.

**MANA 451 *Managing a Small Business***  
(3 credits)

Prerequisite: COMM 320 or 410. This 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- and medium-sized firms. Themes include strategy and planning, human resource management, marketing, operations and technology, managing the small family business, legal issues and international activities.

**MANA 461 *Implementing Competitive Strategies*** (3 credits)

Prerequisite: COMM 401. 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. The course examines 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 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. The course 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: COMM 222; IBUS 462 or MARK 462. This course introduces the challenges of managing sustainable multinational operations. It addresses themes of globalization and issues in managing global competition and local responsiveness in multiple institutional and cultural environments. The course gives students an appreciation of international competitive and collaborative strategies and the corresponding coordination and control mechanism of multinational corporations. It also highlights the issues of global governance and social responsibility as well as the differences and similarities of management techniques across national borders. Finally, the course examines the

future of multinational corporations in the context of global financial, social, and environmental crises. *NOTE: Students who have received credit for IBUS 466 may not take this course for credit.*

**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 *Employment Law*** (3 credits)

Prerequisite: COMM 315. This course familiarizes students with important legal issues associated with labour management through the study of the laws and relevant court cases dealing with the rights and obligations of employers and employees, labour standards, certification of unions, strikes, lock-outs, grievances, and arbitration. This course focuses primarily on the labour laws of Quebec, while examining Canadian labour issues.

**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 prepares 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 focuses on the management consulting profession and process. It offers an examination of the different phases of the consulting process and a reflection on the role of internal consultants and the choice of management consulting as a career. It focuses on the understanding and development of core consulting skills which 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. A major component of the course is a real-world consulting project that students conduct with a client firm.

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

**MANA 482 *Financing of Entrepreneurial Ventures*** (3 credits)

Prerequisite: COMM 320. The course objectives are to understand the nature of the financing problem at various stages of business growth; to analyze the advantages and disadvantages of different sources of funding, including internal sources, informal sources, commercial banks, government, business angels, venture capital, and going public; and to appreciate the key elements that go into the structuring of the deal between entrepreneurs and finance providers.

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

Prerequisite: COMM 315; MANA 466 or IBUS 466. This course familiarizes business students with the principles of international private and public law that they may encounter in today's fast-paced world of multinational corporations and global business transactions. Topics include international trade organizations and treaties; principles relating to international sales contract performance and dispute resolution alternatives; international payment using bills of exchange and letters of credit; labour in a global economy including child

labour and human trafficking issues; international environmental law, waste disposal and pollution issues; as well as the protection of intellectual property rights.

*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: MANA 362, and any two of the following: MANA 443, 444, 446. This course is intended to complement and supplement human resource management (HRM) courses taken previously or concurrently. It offers flexibility in content that enables an emphasis on contemporary HRM literature and issues.

*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 <i>George Washington</i>	MICHELE PAULIN, PhD <i>U.Q.A.M.</i> GAD SAAD, PhD <i>C'nell</i> MRUGANK V. THAKOR, PhD <i>Indiana State</i>
Distinguished Professor Emeritus V.H. (MANEK) KIRPILANI, PhD <i>Montr.</i>	Assistant Professors ZEYNEP ARSEL, PhD <i>Wis.(Madison)</i> HAKKYUN KIM, PhD <i>Minn.</i> OHJIN KWON, PhD <i>S.Calif.</i> TIESHAN LI, PhD <i>Br.Col.</i> DARLENE WALSH, PhD <i>Tor.</i>
Professor Emeritus B. ZEKI GIDENGIL, PhD <i>Brad.</i>	Senior Lecturer HAROLD SIMPKINS, MBA <i>C'dia.</i>
Professors BRYAN BARBIERI, MBA <i>Col.</i> ULRIKE de BRENTANI, PhD <i>McG.</i> MICHEL LAROCHE, PhD <i>Col., Provost's Distinction</i> CHRISTOPHER A. ROSS, PhD <i>W.Ont.</i>	Lecturers PHILIPPE COLAS, MBA <i>Qu.</i> ELANA COOPERBERG, MBA <i>C'dia.</i> MARIE-JOSÉE ERRUNZA, MBA <i>INCAE</i> FRANCINE JONES, MBA <i>C'dia.</i> RALPH NOBLE, MBA <i>McG.</i> HERMAN TUMURCUOGLU, MMS <i>Car.</i>
Associate Professors ONUR H. BODUR, PhD <i>Virginia State</i> B. KEMAL BÜYÜKKURT, PhD <i>Indiana</i> BIANCA GROHMANN, PhD <i>Wash.State</i> JORDAN LE BEL, PhD <i>McG.</i> JOOSEOP LIM, PhD <i>Calif.(Irvine)</i>	

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

<b>24 Major in Marketing</b>	<b>12 Minor in Marketing</b>
3 MARK 402	3 MARK 402
3 MARK 405	3 MARK 405
3 MARK 495	6 MARK credits offered by the Department.
15 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.

**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.

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# 61.120 ADMINISTRATION

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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.*

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# 61.140

## PROGRAM OPTIONS FOR NON-BUSINESS STUDENTS

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### 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.

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### 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.

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**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.
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### 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.*

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**Admission  
Requirements**

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

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**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.
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**Program**

### MANAGEMENT ELECTIVE GROUP FOR NON-BUSINESS STUDENTS

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

**15 Management Elective Group for Non-Business Students**

- 6 MANA 201, 202  
9 Additional credits from MANA 298, 299, 300, 343, 362

*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 or the BCompSc Information Systems Option cannot register for the Management elective group.*

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**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.

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**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 201, 202, 298; 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: Students who have received credit for MANA 266, 213, or 211 may not take MANA 201, 202, or 298 for credit, respectively.*

*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 or the BCompSc Information Systems Option cannot register for the Basics of Business elective group.*

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**61.150 COMPUTER SCIENCE**

For a Major in Management Information Systems see §61.50

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**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
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**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.

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**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 3<sup>rd</sup> 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](http://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.