

**LEHMAN COLLEGE  
OF THE  
CITY UNIVERSITY OF NEW YORK**

**DEPARTMENT OF ECONOMICS AND BUSINESS**

**CURRICULUM CHANGE**

Name of Program and Degree Award: **Bachelor of Business Administration Degree**

Hegis Number: 0506.00

Program Code: 27660

Effective Term: Fall 2015

1. **Type of Change:** Change in degree requirements

2. **From:**

**Bachelor of Business Administration B.B.A. (46-47 Credits)**

The B.B.A. program equips students with the necessary managerial skills to function in today's rapidly changing business environment. The program, stressing the place of business organizations in the larger community, prepares its enrollees to meet this challenge by helping them develop appropriate technical, conceptual, and interpersonal competencies. The curriculum also emphasizes the role of non-profit and governmental organizations in societal life. As such, students majoring in this program are introduced to the art and science of planning, organizing, controlling, and leading the physical, financial, human, and informational resources of any and all organizations—private or public, for-profit or not-for-profit, corporate or entrepreneurial.

**Departmental Credits (36 credits):**

6 credits in economics: ECO 166, 167

6 credits in accounting: ACC 171, 272

6 credits in quantitative methods for business: BBA 303, 403

9 credits in management: BBA 204, 405, 407

9 credits in one area of concentration:

Finance: BBA 207, 308, 310

Marketing: BBA 332, 367, 467

Accounting: ACC 334, 335, 348

Human Resource Management: BBA 327, 328, 329

Business Law: BBA 336, 337 and 339

International Business: ECO 324, BBA 432, BBA 433

Business Economics: ECO 305, 326, 431

E-Business: BBA 333, 340, 433

Hospitality Management: BBA 345, 346, 347

Students who wish to elect a second concentration should consult with a Departmental advisor.

**Credits in Other Departments (10-11 credits):**

3 credits in ethical and legal responsibilities: PHI 330

3 credits in business writing: ENW 300

4-5 credits in mathematics: MAT 132 or 171 or 172 or 174 or 175

~~Note: CIS 211 is recommended but not required.~~

*NOTE: All students are admitted to this major on a provisional basis. To maintain matriculation, the enrollees must attain a minimum cumulative index of 2.7 (B-) in the first four BBA-Pre-fixed courses they will have taken at Lehman College at first trial. Students who fail to maintain this minimum index will be removed from the BBA program.*

**3. To:**

**Bachelor of Business Administration B.B.A. (46-47 Credits)**

The B.B.A. program equips students with the necessary managerial skills to function in today's rapidly changing business environment. The program, stressing the place of business organizations in the larger community, prepares its enrollees to meet this challenge by helping them develop appropriate technical, conceptual, and interpersonal competencies. The curriculum also emphasizes the role of non-profit and governmental organizations in societal life. As such, students majoring in this program are introduced to the art and science of planning, organizing, controlling, and leading the physical, financial, human, and informational resources of any and all organizations—private or public, for-profit or not-for-profit, corporate or entrepreneurial.

**Departmental Credits (36 credits):**

6 credits in economics: ECO 166, 167

6 credits in accounting: ACC 171, 272

6 credits in quantitative methods for business: BBA 303, 403

9 credits in management: BBA 204, 405, 407

9 credits in one area of concentration:

Finance: BBA 207, 308, 310

Marketing: BBA 332, 367, 467

Accounting: ACC 334, 335, 348

Human Resource Management: BBA 327, 328, 329

Business Law: BBA 336, 337 and 339

International Business: ECO 324, BBA 432, BBA 433

Business Economics: ECO 305, 326, 431

E-Business: BBA 333, 340, 433

Hospitality Management: BBA 345, 346, 347

Students who wish to elect a second concentration should consult with a Departmental advisor.

**Credits in Other Departments (10-11 credits):**

3 credits in ethical and legal responsibilities: PHI 330

3 credits in business writing: ENW 300

4-5 credits in mathematics: MAT 132 or 171 or 172 or 174 or 175

*NOTE: All students are admitted to this major on a provisional basis. To maintain matriculation, the enrollees must attain a minimum cumulative index of 2.7 (B-) in the first four BBA-Pre-fixed courses they will have taken at Lehman College at first trial. Students who fail to maintain this minimum index will be removed from the BBA program.*

**4. Rationale (Explain how this change will impact learning outcomes of the department and Major/Program):**

The CIS 211: Computer Systems course does not have any computer/software use component to the course. This course as structured does not add any new skills/knowledge to the students. Additionally, a recommended course taken by a student may make them ineligible for receiving TAP. The more urgent need to build mathematical and statistical knowledge is satisfied when students are allowed to choose a course from the existing list of courses offered by the same department.

**5. Date of departmental approval:**

March 4, 2015

**LEHMAN COLLEGE  
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**DEPARTMENT OF ECONOMICS AND BUSINESS**

**CURRICULUM CHANGE**

Name of Program and Degree Award: **Economics, B.A. (34 Credit Major)**

Hegis Number: 2204.00

Program Code: 34023

Effective Term: Fall 2015

1. **Type of Change:** Change in Degree Requirements

2. **From:**

**Economics, B.A. (34 Credit Major)**

This major provides an understanding of the structures, processes, and trends in the private and public economy and offers academic and technical training in the analysis and handling of economic issues and problems:

**Core Course Requirement (22 credits):**

12 *in economic analysis*: ECO 166-167 and 300-301

10 *in quantitative methods*: ECO 302-402 and either MAT 174 or 175

**Elective Courses (12 credits):**

Select four courses from the following list:

ECO 305: Consumer Economics

ECO 306: Money & Banking

ECO 311: Public Economics

ECO 322: Economic Development

ECO 324: International Economics

ECO 326: Labor Economics

ECO 331: Industrial Organization

ECO 338: Law and Economics

ECO 401: Introduction to Mathematical Economics

ECO 431: Managerial Economics

BBA 310: Security and Investment Analysis

3. **To:**

**Economics, B.A. (34 Credit Major)**

This major provides an understanding of the structures, processes, and trends in the private and public economy and offers academic and technical training in the analysis and handling of economic issues and problems:

**Core Course Requirement (22 credits):**

12 *in economic analysis*: ECO 166-167 and 300-301

10 *in quantitative methods*: ECO 302-402 and either MAT 174 or 175

**Elective Courses (12 credits):**

Select four courses from the following list:

ECO 305: Consumer Economics

ECO 306: Money & Banking

ECO 311: Public Economics

ECO 322: Economic Development

ECO (LAC) 323: Economic Development in Latin America

ECO 324: International Economics

ECO 326: Labor Economics

ECO 331: Industrial Organization

ECO 338: Law and Economics

ECO 401: Introduction to Mathematical Economics

ECO 431: Managerial Economics

BBA 310: Security and Investment Analysis

**4. Rationale (Explain how this change will impact learning outcomes of the department and Major/Program):**

Adding another elective for economic majors.

**5. Date of departmental approval:**

March 4, 2015

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**DEPARTMENT OF ECONOMICS & BUSINESS**

**CURRICULUM CHANGE**

1. **Type of Change:** Course description

2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 171
Course Title	Principles of Accounting I
Description	<del>Balance sheets and income statements; the theory of debit and credit; controlling accounts and mercantile transactions.</del>
Pre/ Co Requisites	
Credits	3
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 171
Course Title	Principles of Accounting I
Description	<u>Financial accounting as a means of recording, classifying and reporting financial data, including accounting cycle and preparation of financial statements for sole proprietorships.</u>
Pre/ Co Requisites	
Credits	3
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**4. Rationale (Explain how this change will impact the learning outcomes of the department and Major/Program):**

The new description more accurately reflects and incorporates the topics covered in the course. These changes will not impact the learning outcomes of the department and Major/Program.

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Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 272
Course Title	Principles of Accounting II
Description	<del>Partnership and corporation accounting, the voucher records, and uses of accounting in management.</del>
Pre/ Co Requisites	ACC 171
Credits	3
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World



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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 272
Course Title	Principles of Accounting II
Description	<u>Financial accounting for partnerships and corporations. Introduction of fundamentals of managerial accounting.</u>
Pre/ Co Requisites	ACC 171
Credits	3
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 334
Course Title	Intermediate Accounting I
Description	<del>Partnership and corporation accounting, the voucher records, and uses of accounting in management.</del>
Pre/ Co Requisites	ACC 171
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 334
Course Title	Intermediate Accounting I
Description	<u>In depth analysis of the income statement, balance sheet, and the concepts relating to accounting for assets and liabilities.</u>
Pre/ Co Requisites	ACC 272
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 335
Course Title	Intermediate Accounting II
Description	<del>A study of stockholders' equity, dilutive securities and investments, and a review of special problems: revenue recognition, financial statements analysis, accounting changes, accounting for income taxes, pension plans, leases, and price level changes.</del>
Pre/ Co Requisites	ACC 334
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 335
Course Title	Intermediate Accounting II
Description	<u>In depth analysis of statement of cash flows, revenue recognition, accounting for stockholders' equity, earnings per share, investments, leases, and pension plans.</u>
Pre/ Co Requisites	ACC 334
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 342
Course Title	Advanced Accounting
Description	<del>Problems relating to income, fiduciaries, liquidation, branch houses, consolidations, and other special topics.</del>
Pre/ Co Requisites	ACC 335
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 342
Course Title	Advanced Accounting
Description	<u>Accounting for business combinations and preparation of consolidated financial statements.</u>
Pre/ Co Requisites	ACC 335
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 348
Course Title	Computer-Based Accounting
Description	<del>Acquisition and implementation of information systems for accountants.</del>
Pre/ Co Requisites	ACC 272
Credits	3
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World



**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 348
Course Title	Computer-Based Accounting
Description	<u>Practical introduction to Excel and to accounting information systems using accounting software.</u>
Pre/ Co Requisites	ACC 272
Credits	3
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 439
Course Title	Cost Accounting I
Description	<del>Cost accounting, a managerial tool in planning and control; cost systems and methods; process and job order; direct and full costing; the application of standard costs to historical statements and projection of budgets; special costing problems; joint by-products and marketing analysis.</del>
Pre/ Co Requisites	ACC 272
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 439
Course Title	Cost Accounting I
Description	<u>Cost systems and methods including process and job order costing, cost-volume-profit, joint and by-products, and activity-based costing.</u>
Pre/ Co Requisites	ACC 272
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 440
Course Title	Cost Accounting II
Description	<del>The use of advanced tools in the managerial decision-making process; inventory planning and control, transfer pricing, determinants of profit, capital budgeting; behavioral implications of accounting and budgeting.</del>
Pre/ Co Requisites	ACC 439.
Credits	2
Hours	2
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 440
Course Title	Cost Accounting II
Description	<u>Focus on budgeting, relevant costs, inventory costing and management.</u>
Pre/ Co Requisites	ACC 439.
Credits	2
Hours	2
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 441
Course Title	Auditing
Description	<del>Auditing theory and practice; the ethics of the accounting profession; procedures for auditing the balance sheet and income statement; special investigations and reports.</del>
Pre/ Co Requisites	ACC 342
Credits	4
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 441
Course Title	Auditing
Description	<u>Introduction to professional auditing theory and practice, the ethics of the accounting profession, procedures for auditing the balance sheet and income statement, special investigations and reports.</u>
Pre/ Co Requisites	342
Credits	4
Hours	4
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**4. Rationale (Explain how this change will impact the learning outcomes of the department and Major/Program):**

The new description more accurately reflects and incorporates the topics covered in the course. These changes will not impact the learning outcomes of the department and Major/Program.

**5. Date of departmental approval:**

March 4, 2015

**LEHMAN COLLEGE  
OF THE  
CITY UNIVERSITY OF NEW YORK**

**DEPARTMENT OF ECONOMICS & BUSINESS**

**CURRICULUM CHANGE**

1. **Type of Change:** Course description

2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 442
Course Title	Introduction to Federal Taxation
Description	<del>The Internal Revenue Code: regulations, rules, and court decisions as they affect individual and corporate taxpayers. Emphasis on basic tax principles.</del>
Pre/ Co Requisites	ACC 335 or Departmental permission.
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World



**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 442
Course Title	Introduction to Federal Taxation
Description	<u>Introduction to basic tax principles as they affect individual taxpayers. Emphasis on Internal Revenue Code: regulations, rules, and court decisions. Manual preparation of individual tax returns.</u>
Pre/ Co Requisites	ACC 335 or Departmental permission.
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

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**DEPARTMENT OF ECONOMICS & BUSINESS**

**CURRICULUM CHANGE**

1. **Type of Change:** Course description

2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 444
Course Title	Advanced Accounting Problems
Description	<del>Application of accounting principles to the solution of advanced problems taken from professional examinations and actual business situations.</del>
Pre/ Co Requisites	ACC 342 or Departmental permission
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 444
Course Title	Advanced Accounting Problems
Description	<u>In depth examination of advanced accounting concepts and its application to the solution of problems from professional examinations and business situations.</u>
Pre/ Co Requisites	ACC 342 or Departmental permission.
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**4. Rationale (Explain how this change will impact the learning outcomes of the department and Major/Program):**

The new description more accurately reflects and incorporates the topics covered in the course. These changes will not impact the learning outcomes of the department and Major/Program.

**5. Date of departmental approval:**

March 4, 2015

**LEHMAN COLLEGE  
OF THE  
CITY UNIVERSITY OF NEW YORK**

**DEPARTMENT OF ECONOMICS & BUSINESS**

**CURRICULUM CHANGE**

1. **Type of Change:** Course description and prerequisite

2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 445
Course Title	Forensic Accounting
Description	
Pre/ Co Requisites	
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 445
Course Title	Forensic Accounting
Description	<u>Examination of financial fraud with historical perspective, psychology of the fraudster, role of auditor and forensic accounting investigator, and fraud detection techniques.</u>
Pre/ Co Requisites	<u>ACC 342</u>
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**4. Rationale (Explain how this change will impact the learning outcomes of the department and Major/Program):**

The changes should have been part of the course since its inception. These changes correct an oversight. These changes will not impact the learning outcomes of the department and Major/Program.

**5. Date of departmental approval:**

March 4, 2015

**LEHMAN COLLEGE  
OF THE  
CITY UNIVERSITY OF NEW YORK**

**DEPARTMENT OF ECONOMICS & BUSINESS**

**CURRICULUM CHANGE**

1. **Type of Change:** Course description and prerequisite

2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 446
Course Title	Not for profit and International Accounting
Description	
Pre/ Co Requisites	
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 446
Course Title	Not for profit and International Accounting
Description	<u>Focus on governmental, partnerships, international accounting, and accounting for not for profit organizations.</u>
Pre/ Co Requisites	<u>ACC 342</u>
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**4. Rationale (Explain how this change will impact the learning outcomes of the department and Major/Program):**

The changes should have been part of the course since its inception. These changes correct an oversight. These changes will not impact the learning outcomes of the department and Major/Program.

**5. Date of departmental approval:**

March 4, 2015

**LEHMAN COLLEGE  
OF THE  
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**DEPARTMENT OF ECONOMICS & BUSINESS**

**CURRICULUM CHANGE**

1. **Type of Change:** Course description and title

2. **From:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 449
Course Title	<del>Advanced Tax Problems</del>
Description	<del>Internal Revenue Code and various regulations affecting property transactions, corporations, and partnerships.</del>
Pre/ Co Requisites	ACC 442
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World



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**3. To:**

Department(s)	Economics and Business
Career	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Accounting
Course Prefix & Number	ACC 449
Course Title	Taxation of Business Entities
Description	<u>Introduction to tax principles as they affect businesses. Emphasis on Internal Revenue Code: regulations, rules, and court decisions.</u>
Pre/ Co Requisites	ACC 442
Credits	3
Hours	3
Liberal Arts	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Course Attribute (e.g. Writing Intensive, WAC, etc)	
General Education Component	<input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Required <input type="checkbox"/> English Composition <input type="checkbox"/> Mathematics <input type="checkbox"/> Science  <input type="checkbox"/> Flexible <input type="checkbox"/> World Cultures <input type="checkbox"/> US Experience in its Diversity <input type="checkbox"/> Creative Expression <input type="checkbox"/> Individual and Society <input type="checkbox"/> Scientific World

**4. Rationale (Explain how this change will impact the learning outcomes of the department and Major/Program):**

The new description and the revised title more accurately reflects and incorporates the topics covered in the course. These changes will not significantly impact the learning outcomes of the department and Major/Program.

**5. Date of departmental approval:**

March 4, 2015