

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

**DEPARTMENT OF FINANCE, INFORMATION SYSTEMS AND ECONOMICS**

**CURRICULUM CHANGE**

1. **Type of Change:** Adding cross-listing attribute

2. **From:**

Department(s)	Finance, Information Systems and Economics
Career	<input type="checkbox"/> Undergraduate <input checked="" type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Business
Course Prefix & Number	MSB 712
Course Title	Financial Statement Analysis
Description	Review of general principles governing the construction of financial statements; asset valuation, income determination and consolidated financial statements; characteristics of financial statements related to an understanding of analytical methods, including working capital, the statement of changes in financial position, and cash flow statements; examination of techniques used in analyzing solvency and the quality of earnings; forecasting techniques and implications; and impact of price level changes on financial statements and methods of financial statement analysis.
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
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**3. To:**

Department(s)	Finance, Information Systems and Economics
Career	<input type="checkbox"/> Undergraduate <input checked="" type="checkbox"/> Graduate
Academic Level	<input checked="" type="checkbox"/> Regular <input type="checkbox"/> Compensatory <input type="checkbox"/> Developmental <input type="checkbox"/> Remedial
Subject Area	Business
Course Prefix & Number	ACC/MSB 712
Course Title	Financial Statement Analysis
Description	Review of general principles governing the construction of financial statements; asset valuation, income determination and consolidated financial statements; characteristics of financial statements related to an understanding of analytical methods, including working capital, the statement of changes in financial position, and cash flow statements; examination of techniques used in analyzing solvency and the quality of earnings; forecasting techniques and implications; and impact of price level changes on financial statements and methods of financial statement analysis.
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

4. **Rationale:**

The Master of Science in Accounting program needs to be revised to meet the updated requirements by New York State to obtain the CPA-150E designation. Per the updated requirements, it is expected that a licensure-qualifying accounting program at the master's level shall include a minimum of 21 credits of accounting courses. As a result of this new requirement, we need to cross-list MSB 712 to ACC 712 to satisfy the accounting coursework requirement.

5. **Date of departmental approval:** 9/11/2023