



About This Online Catalog

This online catalog supersedes all previous catalogs and academic regulations and is binding on all Sy Syms graduate students. It was prepared on the basis of the best information available at the time of publication. The Sy Syms School of Business of Yeshiva University (the 'College' or 'Sy Syms' for short) reserves the right to change tuition, fees, course offerings, regulations, and admission and graduation requirements at any time without prior notice. Students should consult www.yu.edu/catalog for changes.



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MBA students must demonstrate academic progress and persistence. However, the design of the program allows students to enjoy flexibility within their academic pursuit. Students must maintain consecutive registration for every semester after their first semester of enrollment, registering for a minimum of three credits. On a case by case basis the Director of the MBA program will determine if a student can take a leave of absence. The student must provide documentation for the reason for the leave. Determination will be based on factors such as the semester in question, the student's academic standing and availability of space in the proceeding cohort. Please note that registering for less than six credit hours may have impact on financial aid and students are advised to contact YU financial aid for advisement. Students must complete the MBA within four years.

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A student who wishes to change either a first or last name on School records must file a Request for Change of Name on School Records Form in the Office of the Registrar. Students who change their home or local residences are required to notify the Office of the Registrar within 10 days by updating their addresses and phone numbers online at <https://www.yu.edu/registrar/registration>. A student is responsible for all mail sent to the old address if his/her address has not been updated. 45

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About Sy Syms School of Business

Our Educational Mission

The mission of the Sy Syms School of Business is to prepare the next generation of business leaders to excel professionally while embodying high levels of integrity and Jewish values. By doing this, Sy Syms aims to be the business school appropriate to Yeshiva University, a university with a unique mission of *Torah Umadda* that emphasizes quality teaching and research, and is highly respected by students, parents, alumni and academic colleagues at other universities.



We:

- Offer competitive graduate and continuing-education programs, complementing other programs at Yeshiva University, to a diverse student population.
- Assure that our programs and courses have a clear ethical basis and are grounded in Jewish values.
- Embrace alumni and the business community and involve them in our programs.
- Conduct research that addresses issues that matter and make meaningful contributions to practice and theory.

Accreditation

Yeshiva University is accredited by the Middle States Commission on Higher Education, 3624 Market Street, Philadelphia, PA 19104, (215) 662-5606. The Commission on Higher Education is an institutional accrediting agency recognized by the US Secretary of Education and the Commission on Recognition of Postsecondary Accreditation.

The Sy Syms School of Business is accredited by the Association to Advance Collegiate Schools of Business (AACSB), 655 K Street NW, Suite 100, Washington DC, 20001, (202) 828-0400.



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About Yeshiva University

[Yeshiva University](#), in its second century, is an independent institution under Jewish auspices chartered by the State of New York. It offers programs leading to Associate, Bachelor, Master, Doctoral, and professional degrees.

In addition to its extensive teaching programs, the University maintains a network of affiliates, conducts widespread programs of research and community outreach, and issues publications.

Thousands of Yeshiva University graduates are found throughout the US and overseas, in every profession. Among its alumni are judges, university professors and presidents, religious leaders, business executives, government officials, artists, writers, doctors, and scientists. The University's roster of honorary degree recipients includes Nobel laureates, world political leaders, philanthropists, and other individuals committed to the betterment of society.

Sy Syms School of Business: A Brief History



In 1987 the Sy Syms School of Business was established through a generous gift by Mr. Sy Syms. From its inception, the school pledged to offer a unique and comprehensive curriculum in business with strong liberal arts and a deep grounding in Judaic studies. The founding dean, Dr. Michael Schiff, formerly head of the accounting department at NYU's Business School, and the founding associate dean, Ira Jaskoll, established it as a key business school in New York City, adding it to the many strong undergraduate, graduate, and

professional schools already operating at Yeshiva University.

The school recruited faculty members who had the highest academic and scholarly credentials, as well as cutting-edge professional experience. Enthusiasm was evident among both students who began to enroll in the Sy Syms School and companies interested in employing our graduates. An active Placement Office was established with local, national, and international firms excited about hiring Syms graduates. Not only were students well prepared academically, but the dual curriculum and ethical basis of their Judaic and secular studies classes made them extremely attractive to potential employers. Alumni excelled in the workplace so recruiters returned to campus for more.

In the early years, the school hosted distinguished visiting faculty through the Dr. Ira Kukin Distinguished Visiting Professorship. These appointments included Dr. Franco Modigliani of MIT, a Nobel Prize winner, and Dr. Clarence Walton, former president of Catholic University, who taught our first-ever course in corporate social responsibility.



With the arrival of Dr. Harold Nierenberg as the second dean, the school moved into an expansion phase. The Ira Rennert Entrepreneurial Institute was created to assist Syms students in starting and running their own businesses. The Doris and Dr. Ira Kukin Entrepreneurial Lecture Series provided students with the opportunity to interact with top corporate executives and CEOs. Speakers included Michael Bloomberg, Alan "Ace" Greenberg of Bear Stearns, Mickey Drexler of J Crew, Ivan Seidenberg of Verizon, Warren Eisenberg of Bed Bath and Beyond, Joel Mael of the Florida Marlins, Sumner Redstone of Viacom, and Abby Joseph Cohen of Goldman Sachs.

The school also began to offer the Dr. William and Bernice Schwartz Business Plan Competition with substantial cash prizes for outstanding business plans. A Syms Alumni Association was established, with many alumni wanting to give back to the school.



The third dean, Dr. Charles Snow, launched the Executive Roundtable, chaired by Josh Weston, former CEO of ADP, where students, alumni and members of the Sy Syms School of Business Board of Overseers would meet over dinner to network.

Over the years, one of the highlights has been the annual Syms School of Business Student Dinner and Reception. The dinner, organized by the Syms Student Council, is held in different venues each year including the Museum of Jewish Heritage; the Intrepid Sea, Air and Space Museum; the Yeshiva University Museum; Chelsea Piers; the South Street Seaport; and the Circle Line.

In 2005, the school hosted its second Noble Prize winner, Dr. Robert Aumann of Hebrew University, the first Torah observant Jew to win a Nobel Prize.

With the arrival of Dr. Michael Ginzberg as the fourth dean of Syms, the school enhanced its academic presence and reputation. Accreditation in AACSB International was made and continues to be a priority for the school. A new, updated curriculum was created and launched in the fall of 2010. As the size of the faculty increased so has the volume and quality of scholarly research and publications. An entrepreneur-in-residence was named, Professor Michael Strauss, to assist students in developing their business ideas and to help arrange internships within the community.

The first graduate program, an MS in Accounting, was introduced in fall 2009, to fulfill the New York State 150-credit requirement for Certified Public Accountants. Its first cohort graduated in May 2010.

On June 1, 2011, the University announced a new leadership team as part of a broad University-wide re-imagining process, signaling the beginning of our next phase of growth and development.



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Under the new leadership team of Dr. Moses Pava (dean), Professor Mike Strauss (associate dean) and Dr. Avi Giloni (associate dean), there was a renewed focus on integrating ethics into every course, celebrating the spirit of Jewish entrepreneurship across the curriculum and emphasizing experience-based learning. While maintaining its commitment to excellence in research, the school re-dedicated



itself to meeting the demanding and ever-changing needs of its current and future students, and other stakeholders.

In the fall of 2012, we launched the Honors and Entrepreneurial Leadership Program. We are continuously planning and designing new courses like Principles of Success and the Causes and Cures of the Financial Crisis taught by leading academics and practitioners.

In July of 2017, Michael Strauss was named interim dean of Sy Syms. Continuing its growth as a seminal graduate school of business, in 2017 Sy Syms enrolled the inaugural class for its Master of Science in Taxation program.

In May 2019, Dr. Noam Wasserman became the dean of Sy Syms. In his first year, he led Team Syms in major collaborative initiatives to strengthen every part of the school, including the undergraduate program, graduate programs, post-graduation offerings, faculty hiring and development, and the Board of Overseers.

- Within the **graduate programs**, he and the faculty led the launch of the new Mitzner MS degree in Real Estate; sparked a complete rethinking of the in-person, lockstep 2-year MBA program that led to a new online MBA program that includes electives/concentrations and the flexibility to do the program in as little as a year and a semester or to spread it out over three years; and started knitting together the disparate grad programs into a cohesive suite that shares electives and other resources.
- Regarding **post-graduation offerings**, he introduced the concept of one-day bootcamps for YU alumni and other mid-career professionals, at which they dive deeply into a domain of knowledge and practice that is directly relevant to their current stage of life or career. The first bootcamp was his well-honed Founder Bootcamp, which debuted in the YU Innovation Lab and then move to Israel for the first time, and will be followed by an Angel Investor Bootcamp and other offerings.
- Regarding **faculty hiring and development**, he and the school's department chairs rejuvenated the school's research-faculty hiring by bringing into almost every department new full-time professors from top universities (Columbia, UC Berkeley, Yale, and Rutgers) and teaching the existing faculty how to broaden their teaching portfolios to include experiential, practice-oriented methods.



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- Finally, he led a complete redesign and reconstitution of the Sy Syms **Board of Overseers**, focused it on the hiring issues faced by the students (e.g., what skills are needed to prepare them for the next jobs and how can we pave a path for them to the best jobs), and introduced committees focused on the industries on which students either currently focus or should increasingly focus in the coming years.

In his second semester, sparked by the coronavirus outbreak, Dean Wasserman led the dramatic and rapid move of Sy Syms from being a full-online school to being **fully online** only 9 days later. In anticipation that students would face major problems with summer internships as a result of the crisis, he created five **major new Summer Initiatives** that gave teams of dedicated and talented YU students opportunities to have substantive summer experiences while contributing to the strengthening of numerous non-profits and startups that tapped them to complete high-impact projects.

Facilities

Classes for the Master's of Science in Taxation are generally held at our midtown location, the Israel Henry Beren campus located on the corner of 33rd Street and Lexington Avenue. Classes are held at 215 Lexington where students have access to Career Services, the Registrar and Student Finance. The lower level of 215 Lexington includes the Le Bistro Café and students also have access to the Kushner Dining Hall in 245 Lexington Avenue.

Graduate students have access to the Heidi Steinberg Library with full privileges including digital content.

Admissions

Sy Syms faculty and administrators work closely to find dynamic, enthusiastic and qualified applicants for the school's programs. The Syms graduate programs enrolls a diverse student body from across the country and internationally. Students have a wide range of academic and professional experiences that creates a dynamic classroom environment. Applications are reviewed using a holistic approach and admissions are made on a rolling basis.

Student Finance

The Yeshiva University Office of Student Finance assists Sy Syms graduate students in navigating the channels of financing their education. To determine eligibility for Federal student loans students can complete the Free Application for Federal Student Aid (FAFSA). The YU student code for FAFSA is



002903. The Office of Student Finance is also helpful in working with students through the various payment options to make it possible for students to continue their education.

You can learn more at www.yu.edu/osf.

Programs of Study

Master of Business Administration

The Sy Syms School of Business Master in Business Administration program is dedicated to building a learning community empowering the emergent generation of business leaders. We offer the tools, the knowledge and the experience shaped by the highest ethical standards, in a unique way that only Yeshiva University can deliver. With the emphasis on small class size that maximizes the interaction between students and faculty, and an exclusive curriculum designed by seasoned business leaders and renowned academics, Sy Syms MBA has forged an exceptional brand in the marketplace. With the aim of delivering the greatest value to our students, this program:

- Offer a wide range of courses to provide students with a comprehensive set of core business skills and experiences
- Expose students to current business trends and management developments
- Integrate our courses to meet real world requirements for holistic solutions
- Inculcate ethical values, consistent with the Jewish tradition, in our courses and programs
- Mentor our students so that they can successfully leverage their new capabilities to advance their career aspirations

Our students come from wide-ranging professional backgrounds in finance, marketing, nonprofit, sales and technology, and they benefit from small, personalized classes, outstanding faculty, as well as an extensive, accomplished alumni network. Add our international residency component, which takes students to Israel to witness firsthand business practices in emerging companies, and you have a unique graduate education experience.

Admission Requirements

We want to learn about what sets you apart. Sy Syms School of Business values interesting individuals who are earnest in their career aspirations. Our students are diverse. Our faculty is world renowned. The curriculum is rigorous. We believe this is the MBA that fits with your career goals. Here's what you need to do to apply:

- GPA of 3.0 and above (official transcripts)
- Current resume or CV



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- Two letters of recommendation or personal interview with Syms leadership

International students must take either the [TOEFL](#), the [PTE](#), or the [IELTS](#) — scores are valid for 2 years. You may be exempted if you have earned a degree from an institution in which English is the language of instruction.

Students admitted to the MBA program may transfer up to nine credits from other AACSB-accredited institutions with program director approval. Students admitted to other Syms graduate programs may take MBA courses to fulfill electives with program director approval.

Program Requirements

In order to graduate the MBA program, students must take 42 credits, consisting of nine core courses and 5-6 electives. Core courses include:

IDS 7720 User Friendly Quantitative Methods (3 cr)
FIN 7745 Financial Reporting and Analysis (3 cr)
MAN 7783 Leading with Emotional and Moral Intelligence (3 cr)
MAN 7770 Entrepreneurship and the Management of Change (3 cr)
MAN 7751 Business Law, Regulations and Ethics (3 cr)
FIN 7751 Financial Management (3 cr)
MAR 7740 Marketing Management (3 cr)
MAN 7850 Decision Models and Management Controls (3 cr)
FIN 7775 Corporate Finance (3 cr)
Innovation Lab Capstone (6 cr)

Elective courses may include:

IDS 5502 Data Visualization (1.5 cr)
Finance and Real Estate (1.5 cr)
MAN 5501 Founders Dilemma (1.5 cr)
MAR 7752 Marketing through Technology (1.5 cr)
FIN 7200 Start Up Finance (1.5 cr)
MAN 5505 Negotiations (1.5 cr)
MAN 5582 Crisis Management (1.5 cr)
IDS 5763 Data Mining for Business Analytics (3 cr)
MAN 8000-A New York Residence (3 cr)
MAN 8000-B Israel Residency (3 cr)

Courses

Summer 2022

Financial Management - FIN 7751, 3 cr.

The purpose of the course is to provide an introduction to the basic concepts and tools of modern financial analysis. In the course, the student learns how to assess and value investments, on both the



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corporate and personal level. This includes loans, leases, mortgages, and small business financing. It also shows how to approach investment in the stock and fixed income markets.

Business Law, Regulations and Ethics - MAN 7751, 3 cr.

This course provides an intensive study of the legal and ethical issues faced by business enterprises and their managers. The course provides a practical overview of laws and regulations including business crimes, contracts, torts, consumer protection, employment relationships, dispute resolution, intellectual property and business formation and management, with a primary focus on US federal and state laws. The course will also examine the sources of moral, legal, and ethical norms in the business world and how they inform business decisions. By the end of the course students will think proactively with regards to the law as a tool to protect rights and property interests.

Marketing Management - MAR 7740, 3 cr.

Marketing activity is the core of an operating business. It provides the managerial focus for the interfacing with customers and the source of intelligence about customers, competitors and the general environment. Managers must identify and measure consumer's needs and wants, assess the competitive environment; select the most appropriate customer targets and then develop marketing programs that satisfy consumer's needs better than the competition. Further, marketing focuses on the long run relationship of a company to its customers as well as short-run sales and profits.

Financial Reporting & Analysis – FIN 7745, 3 cr.

This is an introduction to the financial reporting process and financial statements. Integrating concepts from accounting, economics, and business strategy, students learn financial statement analysis by performing the analysis on actual companies.

5-Day Israel Residency – MAN 8000B, 4 cr.

Combining classroom work, visits with innovative companies and team projects, these courses give students an intensive education in how companies can innovate in a fast-changing world. International orientation is emphasized, along with how a new technology is turned into a product and how to scale on a global basis.

Fall 2022

Leading with Emotional and Moral Intelligence –MAN 7783-1, 3 cr. (RE xlist)

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

User Friendly Quantitative Methods - IDS 7720, 3 cr. This course introduces statistical and analytical techniques to the student which are directly applicable to business.



Decision Models and Management Controls - MAN 7850, 3 cr.

This course introduces the use of a managerial accounting information system for planning, controlling and decision making. It is intended for management consultants, senior managers, and/or individuals who run their own business. The lectures will emphasize working through problems of the kind found in practice.

Founder's Dilemma – MAN 5501, 1.5 cr.

Within high-potential entrepreneurial ventures, the biggest reason for failure is people problems: the tensions between the founders or the frictions between the founders and the others brought on board to help build the startup. In this course, we tap two decades of rigorous research to delve into the key early decisions that founders make about the people they involve in their startups and the ways in which those decisions tend to separate success from failure. Students learn about and practice potential solutions for decreasing the rate of failure while enhancing the startup's potential impact.

Data Visualization – IDS 5502, 1.5 cr.

In our increasingly data-reliant and data-saturated society, the ability to understand how to leverage data to generate insights has become extremely important. Data visualization and storytelling are crucial skills within the fields of business and data analytics, as well as within more traditional fields such as accounting, finance, and marketing. With the advent of visualization tools that do not require coding, data visualization and storytelling are attainable skillsets for those with varying levels of analytical and technical skills. This hands-on course will teach students how to develop meaningful data visualizations that reveal visual insights accessible for relevant audiences.

Crisis Management – MAN 5582, 1.5 cr.

Crises can strike any organization anytime and anywhere. No organization is crisis-immune. But while some organizations suffer irreparable damage during a crisis, others manage to keep their reputation intact and their customers loyal in the face of any adverse situation. In this course, students will develop real-world crisis management and learn to implement an enterprise-wide crisis management program.

Spring 2023

Leading with Emotional and Moral Intelligence –MAN 7783-1, 3 cr.

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

User Friendly Quantitative Methods - IDS 7720, 3 cr. This course introduces statistical and analytical techniques to the student which are directly applicable to business.

Financial Management - FIN 7751, 3 cr.

The purpose of the course is to provide an introduction to the basic concepts and tools of modern



financial analysis. In the course, the student learns how to assess and value investments, on both the corporate and personal level. This includes loans, leases, mortgages, and small business financing. It also shows how to approach investment in the stock and fixed income markets.

Business Law, Regulations and Ethics - MAN 7751, 3 cr.

This course provides an intensive study of the legal and ethical issues faced by business enterprises and their managers. The course provides a practical overview of laws and regulations including business crimes, contracts, torts, consumer protection, employment relationships, dispute resolution, intellectual property and business formation and management, with a primary focus on US federal and state laws. The course will also examine the sources of moral, legal, and ethical norms in the business world and how they inform business decisions. By the end of the course students will think proactively with regards to the law as a tool to protect rights and property interests.

Entrepreneurship and the Management of Change– MAN 7770, 3 cr.

This course covers the challenges in and methods for planning and managing the principles and practices associated with starting or acquiring and growing a small business, whether it is based on a product or service. It is aimed at the entrepreneur or would be entrepreneur as well as the intrapreneur (corporate new venturing), providing insight into both the practical and theoretical aspects of starting an enterprise from scratch or in helping grow an existing enterprise. New venturing is extensively covered. Students will learn to develop a business plan. An equally important focus of the course will be to learn the management techniques associated with operating a new business or corporate venture and include the major functional areas such as marketing, sales, planning, finance, accounting, customer service, operations, technology, organization and people management through a combination of lectures, experiential exercises, team activities, guest speakers, case studies and class participation.

Start Up Finance – FIN 7200, 1.5 cr.

By their nature, startup ventures need to raise financing ahead of their revenues. Students will learn the details, structure and trade off's of various forms of financings, including seed and angel financing, venture capital, venture debt, crowd sourcing, mezzanine financing and IPOs. In addition, students will learn about valuation criteria and how to position the company for success in its fundraising.

Negotiations – MAN 5505, 1.5 cr.

In business, almost all situations involve negotiations. In this course, students will examine tactical, structural and legal elements of deal-making and acquire practical skills and techniques for navigating difficult tactics and pursuing interest-based negotiations. From structuring high stakes deals and mediating complex disputes to resolving intractable problems and strengthening difficult relationships, students will learn methods for being successful in business negotiations.



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Data Mining for Business Analytics – IDS 5763, 1.5 cr.

The goal of this course is to provide a solid understanding of the opportunities, techniques and critical challenges in using data mining and predictive analytics in a business setting. The focus is on the ability to understand and translate business challenges into data science problems. There will be discussion of the data science methodology as is necessary to understand the fundamental concepts. This course will provide the student with a hands-on experience using a variety of real-world datasets.

Summer 2023

Leading with Emotional and Moral Intelligence –MAN 7783-1, 3 cr.

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

User Friendly Quantitative Methods - IDS 7720, 3 cr.

This course introduces statistical and analytical techniques to the student which are directly applicable to business.

Financial Management - FIN 7751, 3 cr.

The purpose of the course is to provide an introduction to the basic concepts and tools of modern financial analysis. In the course, the student learns how to assess and value investments, on both the corporate and personal level. This includes loans, leases, mortgages, and small business financing. It also shows how to approach investment in the stock and fixed income markets.

Business Law, Regulations and Ethics - MAN 7751, 3 cr.

This course provides an intensive study of the legal and ethical issues faced by business enterprises and their managers. The course provides a practical overview of laws and regulations including business crimes, contracts, torts, consumer protection, employment relationships, dispute resolution, intellectual property and business formation and management, with a primary focus on US federal and state laws. The course will also examine the sources of moral, legal, and ethical norms in the business world and how they inform business decisions. By the end of the course students will think proactively with regards to the law as a tool to protect rights and property interests.

Corporate Finance – FIN 7775, 3 cr.

The purpose of this course is to provide an understanding of the main issues of modern Corporate Finance. The focus is on understanding how corporation operate, on improving decisions at all levels and to some extent on current issues in corporate financing debates. It builds on the foundations taught in the introductory course. In particular, we will ask: Why do IPO's seem to leave money on the table? How should firms finance their operations? What should we look for in the debt prospectus? What happens in bankruptcy and why should we care about it?



5-Day NYC Residency – MAN 8000A - 3 cr.

Combining classroom work, visits with innovative companies and team projects, these courses give students an intensive education in how companies can innovate in a fast-changing world. International orientation is emphasized, along with how a new technology is turned into a product and how to scale on a global basis.

Data Visualization – IDS 5502, 1.5 cr.

In our increasingly data-reliant and data-saturated society, the ability to understand how to leverage data to generate insights has become extremely important. Data visualization and storytelling are crucial skills within the fields of business and data analytics, as well as within more traditional fields such as accounting, finance, and marketing. With the advent of visualization tools that do not require coding, data visualization and storytelling are attainable skillsets for those with varying levels of analytical and technical skills. This hands-on course will teach students how to develop meaningful data visualizations that reveal visual insights accessible for relevant audiences.

Finance and Real Estate, 1.5 cr.

In this course, students will synthesize entrepreneurial, economic, financial, legal, and analytical structures and processes involved in real estate investment and development. By the end of this course, students will have a basic understanding of the real estate industry including finance, accounting, legal and regulatory considerations.

Marketing Through Technology – MAR 7752, 1.5 cr.

Brand success does not just result from focusing on the product, but rather from recognizing the product's experience, the benefits, and the emotional value it delivers. In the face of rapidly evolving technology, relying only on the product's features (functional values), instead of the brand's emotional value can result in becoming obsolete. Using real-life examples of brands that successfully adapted, such as Netflix and Coca-Cola, and examples of not-so-successful ones, such as Blockbuster and Kodak, this course will explore the key characteristics necessary for brands to successfully adapt and adjust to technological changes.

Fall 2023

Leading with Emotional and Moral Intelligence –MAN 7783-1, 3 cr.

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

User Friendly Quantitative Methods - IDS 7720, 3 cr.

This course introduces statistical and analytical techniques to the student which are directly applicable to business.



Financial Management - FIN 7751, 3 cr.

The purpose of the course is to provide an introduction to the basic concepts and tools of modern financial analysis. In the course, the student learns how to assess and value investments, on both the corporate and personal level. This includes loans, leases, mortgages, and small business financing. It also shows how to approach investment in the stock and fixed income markets.

Business Law, Regulations and Ethics - MAN 7751, 3 cr.

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Capstone

The YU Innovation Lab houses Israeli startups that want to break into the U.S. market. To succeed in this big new market, the founders of the startups need help figuring out the American landscape regarding strategy, marketing, financing, accounting, and other key business areas. In this capstone, students will coalesce the multi-disciplinary foundation developed during the Program and apply it to the problems facing the Innovation Lab startups, working alongside the founders to solve the real-world problems that face high-potential startups.

Marketing Management - MAR 7740, 3 cr.

Marketing activity is the core of an operating business. It provides the managerial focus for the interfacing with customers and the source of intelligence about customers, competitors and the general environment. Managers must identify and measure consumer's needs and wants, assess the competitive environment; select the most appropriate customer targets and then develop marketing programs that satisfy consumer's needs better than the competition. Further, marketing focuses on the long run relationship of a company to its customers as well as short-run sales and profits.

Spring 2024

Capstone

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Marketing Through Technology – MAR 7752, 1.5 cr.

Brand success does not just result from focusing on the product, but rather from recognizing the product's experience, the benefits, and the emotional value it delivers. In the face of rapidly evolving technology, relying only on the product's features (functional values), instead of the brand's emotional value can result in becoming obsolete. Using real-life examples of brands that successfully adapted, such as Netflix and Coca-Cola, and examples of not-so-successful ones, such as Blockbuster and Kodak, this course will explore the key characteristics necessary for brands to successfully adapt and adjust to technological changes.

Financial Management - FIN 7751, 3 cr.

The purpose of the course is to provide an introduction to the basic concepts and tools of modern financial analysis. In the course, the student learns how to assess and value investments, on both the corporate and personal level. This includes loans, leases, mortgages, and small business financing. It also shows how to approach investment in the stock and fixed income markets.

Founder's Dilemma – MANA 5501, 1.5 cr.

Within high-potential entrepreneurial ventures, the biggest reason for failure is people problems: the tensions between the founders or the frictions between the founders and the others brought on board to help build the startup. In this course, we tap two decades of rigorous research to delve into the key early decisions that founders make about the people they involve in their startups and the ways in which those decisions tend to separate success from failure. Students learn about and practice potential solutions for decreasing the rate of failure while enhancing the startup's potential impact.

Business Law, Regulations and Ethics - MAN 7751, 3 cr.

This course provides an intensive study of the legal and ethical issues faced by business enterprises and their managers. The course provides a practical overview of laws and regulations including business crimes, contracts, torts, consumer protection, employment relationships, dispute resolution, intellectual property and business formation and management, with a primary focus on US federal and state laws. The course will also examine the sources of moral, legal, and ethical norms in the business world and how they inform business decisions. By the end of the course students will think proactively with regards to the law as a tool to protect rights and property interests.

Crisis Management – MAN 5582, 1.5 cr.

Crises can strike any organization anytime and anywhere. No organization is crisis-immune. But while some organizations suffer irreparable damage during a crisis, others manage to keep their reputation intact and their customers loyal in the face of any adverse situation. In this course, students will develop real-world crisis management and learn to implement an enterprise-wide crisis management program.

Leading with Emotional and Moral Intelligence –RE 7783-1, 3 cr.

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership



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will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

Decision Models and Management Controls - MAN 7850, 3 cr.

This course introduces the use of a managerial accounting information system for planning, controlling and decision making. It is intended for management consultants, senior managers, and/or individuals who run their own business. The lectures will emphasize working through problems of the kind found in practice.

Mitzner Master of Science in Real Estate

The Mitzner Master of Science in Real Estate (MSRE) of the Sy Syms School of Business is a 36-credit, part time program which can be completed in as little as 24 months. Students participate asynchronously in an online format. The program is designed for students who seek to pursue a career in real estate. Our unique program combines time-tested fundamentals with advanced cutting edge techniques. This approach allows for mastery and expansion of thinking on this industry. By combining industry know-how with academic insights, students are regularly involved in demonstrating their mastery, ultimately in the final practicum. This immersion, which changes year to year, is industry driven and undertaken by students in conjunction with industry leaders and academics and critiqued by these experts. Our students come from wide-ranging professional backgrounds in finance, real estate, architecture, development, marketing, sales and technology and benefit from small class size and a rigorous experience. The Mitzner MSRE program prepares you for a lifetime of learning in real estate.

Admission Requirements

- GPA of 3.0 and above (official transcripts)
- GRE or GMAT (waived through Spring 2022)
- Demonstration of quantitative capabilities
- Personal statement
- Two letters of recommendation

International students must take either the [TOEFL](#), the [PTE](#), or the [IELTS](#) — scores are valid for 2 years. You may be exempted if you have earned a degree from an institution in which English is the language of instruction.

Effective with students admitted Fall 2022, undergraduates who have earned a B- or above in a 2-3 credit course comparable to Principles of Corporate Finance and one additional Finance elective, may take a proficiency exam to test out of the Real Estate Boot Camp (RE 5999) requirement for advanced standing. Students who have passed the Boot Camp proficiency exam and have earned a B- or above in Real Estate Finance (or an equivalent course) may take a proficiency exam for Real Estate Finance and



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Investments (RE 5010). Students who successfully demonstrate proficiency by passing these assessments will not receive course credit for these classes and must substitute additional electives in lieu of these two courses.

Program Requirements

In order to graduate the MSRE program, students must take 36 credits, consisting of 13 core courses and practicum and 2 electives. Core courses include:

RE 5999 MSRE Boot Camp (3 cr)
RE 5010 Real Estate Finance and Investment (3 cr)
RE 5555 Real Estate Law (3 cr)
IDS 7720 User Friendly Quantitative Methods (3 cr)
RE 5000 Real Estate Accounting and Tax (3 cr)
RE 6020 Advanced Real Estate Analytics (1.5 cr)
RE 6800 Special Topics Real Estate I (1.5 cr)
RE 5250 Real Estate Capital Markets (3 cr)
RE 6800-3 Special Topics Real Estate (1.5 cr)
MAN 7783 Leading with Emotional and Moral Intelligence (3 cr)
RE 5200 Real Estate Development and Entrepreneurship (1.5 cr)
RE 6900 MSRE Practicum
RE 6800 Practicum Fusion

Students may choose two of the following electives:

MAN 5501 Founders Dilemma (1.5 cr)
RE 5300 Sustainable Development (1.5 cr)
RE 5275 Market Analysis and Valuation (1.5 cr)
IDS 5502 Data Visualization (1.5 cr)

Summer 2022

MSRE Bootcamp – RE 5999-1, 3 cr.

The course reviews the foundations of Finance and Statistics. There is an emphasis on securing computational competency with Excel and leading statistical software packages.

Fall 2022

Real Estate Finance and Investment – RE 5010-1, 3 cr.

This is an introductory course in Real Estate Finance. It provides the business student with tools to think about the risks and rewards of Real Estate finance. This course builds on introductory financial principles and expands them to the study of real property. We explore techniques central to understanding residential and commercial real estate financing. We will focus on mortgages, financing assessment, investment analysis, risk evaluation, appraisal, DCF and proforma analysis and capital



structure.

Leading with Emotional and Moral Intelligence –RE 7783-1, 3 cr. (MAN xlist)

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

User Friendly Quantitative Methods - IDS 7720, 3 cr This course introduces statistical and analytical techniques to the student which are directly applicable to business.

Real Estate Capital Markets – RE 5250-1, 3 cr.

This course provides the business student with more advanced exposure to the risks and rewards of Real Estate finance in the context of capital markets building on the intro course. We expand fundamental techniques pertaining to residential and commercial real estate and contemplate more complex financing instruments. We consider senior, subordinate and mezzanine notes; derivative tranching structures, risk evaluation techniques for relative value, risk assessment, portfolio construction and optimization. We consider the role, cost and benefits of real estate derivatives such as RMBS, CMBS, and REITs to society and their role in the built environment.

Real Estate Law – RE 5100, 3 cr.

Real estate functions within a complex set of legal and ethical considerations, from acquiring property and obtaining capital to construction and negotiating lease and sales agreements. Students will develop a working knowledge of federal, state, and local rules, regulations, and laws affecting real estate investment, development, and ownership. Ethical considerations are examined across the spectrum of real estate roles and transactions.

Spring 2023

Real Estate Capital Markets – RE 5250-1, 3 cr.

This course provides the business student with more advanced exposure to the risks and rewards of Real Estate finance in the context of capital markets building on the intro course. We expand fundamental techniques pertaining to residential and commercial real estate and contemplate more complex financing instruments. We consider senior, subordinate and mezzanine notes; derivative tranching structures, risk evaluation techniques for relative value, risk assessment, portfolio construction and optimization. We consider the role, cost and benefits of real estate derivatives such as RMBS, CMBS, and REITs to society and their role in the built environment.

MSRE Bootcamp - RE 5999-1, 3 cr.

The course reviews the foundations of Finance and Statistics. There is an emphasis on securing computational competency with Excel and leading statistical software packages.



Real Estate Finance and Investment - RE 5010-1, 3 cr.

This is an introductory course in Real Estate Finance. It provides the business student with tools to think about the risks and rewards of Real Estate finance. This course builds on introductory financial principles and expands them to the study of real property. We explore techniques central to understanding residential and commercial real estate financing. We will focus on mortgages, financing assessment, investment analysis, risk evaluation, appraisal, DCF and proforma analysis and capital structure.

Leading with Emotional and Moral Intelligence –RE 7783-1, 3 cr. (MAN xlist)

This course will introduce students to the conceptual frameworks, interpersonal skills, and values that are essential to effective leadership in business. The historical and philosophical context of leadership will be explored, as well as emotionally intelligent skills and values critical to successful engagement and maintenance of a constructive alliance with colleagues, supervisors, and clients.

User Friendly Quantitative Methods - IDS 7720, 3 cr This course introduces statistical and analytical techniques to the student which are directly applicable to business.

Real Estate Development, RE 6800-4, 3cr.

The real estate development process is a time-consuming and complex process, involving multiple public and private stakeholders. This course will provide an integrated approach to developing real estate projects, including conceptualization, market analysis, site selection, feasibility analysis, planning, design, zoning, financing, construction, commissioning and evaluation. From concept and design to construction, and from back-of-the-envelope to detailed financial pro-forma, students will learn to manage and control costs. Additionally, they will master the steps to build a company; manage a development team including architects, engineers, energy consultants, attorneys, contractors and brokers; and interact with boards, communities and investors. Presentations and the work will be evaluated and critiqued by the industry experts and academics involved in structuring the practicum for the year.

Advanced Real Estate Analytics - RE 6020, 3 cr.

This class will provide students with a license to the professional ARGUS Enterprise platform (from the Altus Group), instructional videos from the Altus Group, and certification examination fee for the ARGUS certification exam which must be taken at the end of the course as the course final exam. Short weekly check-points will be provided by the professor as supplement to the ARGUS materials where necessary.

Real Estate Industry Seminar Series - RE 6800-6, 1.5 cr.

This seminar series of active industry experts provides students with an invaluable link to observing in real time developments in the real estate industry. Experts provide lectures in a seminar format and come from a variety of areas of the real estate industry which may include: financing, property construction, architecture/development and design, property acquisition, development, leasing, and



legal. Short projects reflecting the topics discussed are grounded in current events and mission critical concepts for the students' real estate education.

Market Analysis and Evaluation – RE 5275, 1.5 cr.

Private equity and real estate hedge funds raise billions of dollars and are increasingly important sources of capital for the industry. In this course, students will learn fund strategies, formation and life cycles of investment vehicles. Discussions will also include how funds analyze, acquire and dispose of assets, including risk management, scenario analysis and waterfall structures; the structure, role and use of derivatives; and building the various tranches in the capital stack for a major real estate investment. Students will be introduced to tools such as mezzanine debt and preferred equity, and will also learn the increasing role of publicly traded real estate, including REITs and securitizations. Investments will be analyzed using financial modeling and other analytic tools to determine value for a wide variety of properties ranging in size and type, either within one region or throughout the nation and the world.

Real Estate Accounting and Tax - RE 5000, 3 cr.

This course reviews fundamental accounting and tax concepts, rules and regulations as applied to income-producing residential and commercial real estate. By the end of the course, students will be able to: Use the accrual and cash methods to record real estate entity economic events, understand the financial statements of property owners and developers, understand the impact of income taxes on the purchase and sale of real estate, and understand various methods to mitigate the tax burden upon the sale of real property

Summer 2023

MSRE Bootcamp – RE 5999-1, 3 cr.

The course reviews the foundations of Finance and Statistics. There is an emphasis on securing computational competency with Excel and leading statistical software packages.

Fall 2023

MSRE Practicum Fusion – RE 6800-1, 3 cr.

This course provides essential crossover between the Real Estate Executive Seminar Series, the core and elective MSRE course and the Practicum capstone project. Students will consolidate their learning across a broad array of executive level training sessions focused on producing a professional level project determined for the year in the Spring semester. The students will fuse these elements with weekly progress reports, written and well-researched analyses, and corresponding analytical models, to incrementally demonstrate their learning pointed towards their capstone Practicum project.

Real Estate Development and Entrepreneurship- RE 5200, 3 cr.

The real estate development process is a time consuming and complex process, involving multiple public and private stakeholders. This course will provide an integrated approach to developing real estate projects including conceptualization, market analysis, site selection, feasibility analysis, planning,



design, zoning, financing, construction, commissioning and evaluation. From concept and design to construction, and from back-of-the-envelope to detailed financial pro-forma, students will learn to manage and control costs. Additionally, they will master the steps to build a company; manage a development team, including architects, engineers, energy consultants, attorneys, contractors and brokers; and interact with boards, communities, and investors.

Advanced Real Estate Analytics – RE 6020, 1.5 cr.

This class will provide students with a license to the professional ARGUS Enterprise platform (from the Altus Group), instructional videos from the Altus Group, and certification examination fee for the ARGUS certification exam which must be taken at the end of the course as the course final exam. Short weekly check-points will be provided by the professor as supplement to the ARGUS materials where necessary.

Legal and Ethical Principles of Real Estate-RE 5010, 3 cr.

Real estate functions within a complex set of legal and ethical considerations, from acquiring property and obtaining capital to construction and negotiating lease and sales agreements. Students will develop a working knowledge of federal, state, and local rules, regulations, and laws affecting real estate investment, development, and ownership. Ethical considerations are examined across the spectrum of real estate roles and transactions.

Real Estate Capital Markets- RE 5250, 3 cr.

This course provides the business student with more advanced exposure to the risks and rewards of Real Estate finance in the context of capital markets building on the intro course. We expand fundamental techniques pertaining to residential and commercial real estate and contemplate more complex financing instruments. We consider senior, subordinate and mezzanine notes; derivative tranching structures, risk evaluation techniques for relative value such as OAS and default and prepayment evaluation, risk assessment, portfolio construction and optimization. We consider the role, cost and benefits of derivatives such as RMBS, CMBS, and REITs to society and the built environment. There will be some heavy Excel modeling in this class.

Real Estate Practicum – RE 6900, 3 cr.

Students will synthesize entrepreneurial, economic, financial, managerial, legal, analytical, and decision-making processes involved in real estate investment, development, and deal structuring. The Real Estate Practicum requirement can be fulfilled through a deal-making or research project as well as a significant internship in a commercial or large-scale residential real estate company. While the format is flexible, students must produce professional quality deliverables; for example, a detailed analysis of an existing deal, a complete real estate development proposal, or an internship work report. The final deliverable must include an insightful paper, research report or comparable effort along with a presentation.

Real Estate Industry Seminar Series- RE 6800-6

This seminar series of active industry experts provides students with an invaluable link to observing in real time developments in the real estate industry. Experts provide lectures in a seminar format and come from a variety of areas of the real estate industry which may include: financing, property construction, architecture/development and design, property acquisition, development, leasing, and



legal. Short projects reflecting the topics discussed are grounded in current events and mission critical concepts for the students' real estate education.

Market Analysis and Evaluation – RE 5275, 1.5 cr.

Real estate values are determined by a variety of factors at both the macro and micro levels. Students will learn methods to determine “highest and best use” by evaluating the value of competing uses as a function of location, physical, legal and regulatory; economic, social and political; and feasibility, risks, costs and income potential of different types of property. Standard real estate appraisal approaches, and market analysis and forecasting techniques will also be discussed.

Urban Development, Land Use and Zoning – REA 5320, 1.5 cr.

Real estate values are determined by a variety of factors at both the macro and micro levels. Students will learn methods to determine “highest and best use” by evaluating the value of competing uses as a function of location, physical, legal and regulatory; economic, social and political; and feasibility, risks, costs and income potential of different types of property. Standard real estate appraisal approaches, and market analysis and forecasting techniques will also be discussed.

Real Estate Accounting and Tax – RE 5000, 3 cr.

To understand the business of real estate it is important to become familiar with both the accounting and tax rules affecting real estate. This course reviews the concepts, rules, regulations, and reporting requirements for both accounting and taxation as applied to real estate transactions. The expectation is that students will come away with a sufficient understanding to be able to converse intelligently with accountants and tax lawyers about real estate transactions and their consequences.

Founder's Dilemma – MANA 5501, 1.5 cr. (MBA x list)

Within high-potential entrepreneurial ventures, the biggest reason for failure is people problems: the tensions between the founders or the frictions between the founders and the others brought on board to help build the startup. In this course, we tap two decades of rigorous research to delve into the key early decisions that founders make about the people they involve in their startups and the ways in which those decisions tend to separate success from failure. Students learn about and practice potential solutions for decreasing the rate of failure while enhancing the startup's potential impact.

Spring 2024

Special Topic: MSRE Practicum Fusion - RE-6900-1, 3 cr.

This course fuses skills with insights across courses to enhance sophistication and confidence in assessing risks. We then implement in drafts of the Practicum capstone project. This class projects the abstract into the realism of the practicum with a quantitative and qualitative blend.

Special Topic: MSRE Practicum, RE-6900, 3 cr.

In this 6 week immersion immediately following the Spring semester, students will synthesize entrepreneurial, economic, financial, managerial, legal, analytical, and decision-making processes involved in real estate investment, development, and deal structuring. While the focus may change



from year to year, the structure will be the same. A project focus will be determined by the academic and industry leadership involved in the MSRE program. Students will work in groups and attend targeted lectures and seminars. They will then go on to produce professional quality projects that shall include robust financial analyses, insightful evaluations, and both written work and presentation. Presentations and the work will be evaluated and critiqued by the industry experts and academics involved in structuring the practicum for the year.

Special Topic: Real Estate Development & Entrepreneurship - RE-6800-4, 1.5 cr.

This course teaches how construction projects are developed, organized and executed. Foundations of construction management; roles of participants; contractual aspects; cost estimation; planning and controls are all covered.

Advanced Real Estate Analytics – RE 6020, 1.5 cr.

This class will provide students with a license to the professional ARGUS Enterprise platform (from the Altus Group), instructional videos from the Altus Group, and certification examination fee for the ARGUS certification exam which must be taken at the end of the course as the course final exam. Short weekly check-points will be provided by the professor as supplement to the ARGUS materials where necessary.

Legal and Ethical Principles of Real Estate-RE 5010, 3 cr.

Real estate functions within a complex set of legal and ethical considerations, from acquiring property and obtaining capital to construction and negotiating lease and sales agreements. Students will develop a working knowledge of federal, state, and local rules, regulations, and laws affecting real estate investment, development, and ownership. Ethical considerations are examined across the spectrum of real estate roles and transactions.

Sustainable Design – REA 5300, 1.5 cr.

Developing truly sustainable real estate projects requires incorporating energy efficiency, site selection and planning, and the use of natural assets throughout design, construction and operations. In this course, students will learn to identify the costs, benefits and options of environmentally responsible and high-performance systems as well as to manage risk and plan for resilience.

Urban Development, Land Use and Zoning – REA 5320, 1.5 cr.

Real estate values are determined by a variety of factors at both the macro and micro levels. Students will learn methods to determine “highest and best use” by evaluating the value of competing uses as a function of location, physical, legal and regulatory; economic, social and political; and feasibility, risks, costs and income potential of different types of property. Standard real estate appraisal approaches, and market analysis and forecasting techniques will also be discussed.

Founder’s Dilemma – MANA 5501, 1.5 cr. (MBA x list)

Within high-potential entrepreneurial ventures, the biggest reason for failure is people problems: the tensions between the founders or the frictions between the founders and the others brought on board to help build the startup. In this course, we tap two decades of rigorous research to delve into the key early decisions that founders make about the people they involve in their startups and the ways in



which those decisions tend to separate success from failure. Students learn about and practice potential solutions for decreasing the rate of failure while enhancing the startup's potential impact.

Master of Science in Accounting

The Master of Science in Accounting Program is designed for students who have completed an undergraduate degree in accounting or another business discipline (including economics) and wish to become a licensed CPA in New York State. The program will help prepare you to become a successful accounting practitioner by offering:

- Courses that combine the theory and practical knowledge of advanced accounting topics and important related fields
- Electives that are being constantly updated to correspond with changes in accounting practice and/or changes in overall business practices (e.g., we have recently started offering courses in data analytics, advanced auditing and contemporary topics in accounting).
- Instructors who understand the importance of developing your professional knowledge and skills
- Classmates who are preparing to enter a professional accounting career
- Institutional AACSB accreditation and New York State approved curriculum

Admission Requirements

- Bachelor's degree in Accounting or another business discipline from an accredited college or university. Applicants with a YU undergraduate degree and GPA of 3.0+ are automatically admitted.
- Minimum 3.0 G.P.A. and a 500 on the GMAT (waived through Spring 2022)
- Official transcript, resume, and one letter of recommendation.
- Personal statement

Curriculum

The Master of Science in Accounting is a 30 credit program comprising ten courses (8 core courses and 2 elective courses). This program is delivered asynchronously online. There are three 14-week semesters per year and all courses are 7 weeks in length. Students take one course at a time (2 courses per semester) and can complete the program in 5 semesters including summer semesters. There are three opportunities to start per year: fall, spring, and summer. Management Accounting is required prior to graduation.

We are also offering a combined BS/MSA program for Sy Syms undergraduates majoring in accounting. Under this program, students will be allowed to take up to four MSA courses in their senior year. Students can take their remaining MSA courses after they receive their BS degree. More information



can be found at <https://www.yu.edu/pathways>. Additionally, non-degree seeking students may enroll in graduate accounting courses with program director approval.

Program Requirements

To graduate from the MS in Accounting, students must complete eight core courses and two elective courses. Core courses include:

TAX 6124 Federal Income Tax I (3 cr)
TAX 6125 Federal Income Tax II (3 cr)
ACC 5506 Forensic Accounting (3 cr)
ACC 6140 Governmental and Not for Profit Accounting (3 cr)
ACC 6275 Contemporary Topics in Accounting (3 cr)
ACC 6135 Advanced Auditing (3 cr)
ACC 6805 Ethics (3 cr)
ACC 6710 Data, Analytics and Business Impact (3 cr)

Electives include

ACC 6720 Accounting Data Visualization (3 cr)
TAX 6165 Tax Practice and Procedure (3 cr)
ACC 6625 Accounting Information Systems (3 cr)
ACC 6806 Financial Statement Analysis

Summer 2022

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Advanced Auditing – ACC 6135, 3 cr.

This course will have as its focus the practical applications of generally accepted auditing standards directed toward the audits of financial statements. This course will also analyze current topical issues in the auditing profession and provide detailed insight into common areas where audits can and do fail. Also, the course will examine the tension between the practical and business aspects of operating an auditing practice and conducting an audit in accordance with generally accepted auditing standards.

Contemporary Topics in Accounting- ACC 6275, 3 cr.

This is a graduate seminar that will cover various current issues including the politics of standard setting, International Financial Reporting Standards, revenue recognition, and what we can learn from the ongoing financial crisis.



Fall 2022

Accounting Ethics – ACC 6805, 3 cr.

This course will cover the following topics: business in society, corporate social responsibility and corporate performance, introduction to business ethics, corporate governance, the role and responsibility of the professional accountant, accounting ethics, the meaning of accountability in today's economy, earning management, triple bottom line reporting, ethical issues related to accounting and tax preparation, accounting and audit failure and whistle-blowing.

Financial Statement Analysis- ACC 6806, 3 cr.

Gives students a better understanding of financial statements and the information they communicate on the operating, investing, and financing activities of corporations. Focuses on the impact of financial accounting principles, disclosure standards, and alternative accounting practices on financial reports. Examines and evaluates traditional and non-traditional methods of financial statement analysis.

Accounting Data Visualization and Analysis - ACC 6720, 3 cr.

The goals for this course are to learn the concepts and application of data visualization, and learn how to perform fundamental statistical learning techniques. Practically speaking, after successfully completing this course, students will be comfortable using R/RStudio for data analytics and visualization as well as Tableau for data visualizations. These tools will be used to perform business analytics and communicate their findings.

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Spring 2023

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Accounting Information Systems – ACC 6625, 3 cr.

An introduction to the subject of accounting information systems, including their design, control and use. Attention is given to control procedures and methods for manual and computerized systems by major transaction cycles.



Accounting for Income Tax – TAX 6150, 3 cr. (ACC xlist)

The purpose of the course is to explain the procedural aspects of working as a tax practitioner and representation of taxpayers before the IRS. In addition, the course is designed to provide an in depth analysis of the concepts and tools of modern income tax research.

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods

Federal Income Tax II – TAX 6125, 3 cr. (ACC xlist)

Federal income tax law and regulation, with emphasis on corporations, partnerships, trusts, and estates; tools and methods of tax research; review of the practice requirements of the Internal Revenue Service.

Tax Practice and Procedure – TAX 6165, 3 cr. (ACC xlist)

This course will provide the tax student with the knowledge and basic skills to navigate the processes and protocols of the Internal Revenue Service in order to represent the tax professional's clients ethically and strategically before the civil and criminal enforcement arms of the Internal Revenue Service. The skills developed in this course will merge seamlessly with the skills developed in the Tax Research course to provide the student with the comprehensive skills to educate the tax professional to arrive at a successful ethical resolution with the Internal Revenue Service's audit, investigative, and collection divisions.

Accounting Information Systems – ACC 6625, 3 cr.

An introduction to the subject of accounting information systems, including their design, control and use. Attention is given to control procedures and methods for manual and computerized systems by major transaction cycles.

Data, Analytics and Information Systems – ACC 6710, 3 cr.

Fall 2023

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.



Accounting Information Systems – ACC 6625, 3 cr.

An introduction to the subject of accounting information systems, including their design, control and use. Attention is given to control procedures and methods for manual and computerized systems by major transaction cycles.

Accounting for Income Tax – TAX 6150, 3 cr. (ACC xlist)

The purpose of the course is to explain the procedural aspects of working as a tax practitioner and representation of taxpayers before the IRS. In addition, the course is designed to provide an in depth analysis of the concepts and tools of modern income tax research.

Spring 2024

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Forensic Accounting - ACC 5506, 3 cr.

This course will introduce the accounting student to the functions of the forensic accountant in preventing, detecting and investigating financial statement fraud, employee fraud and bankruptcy fraud. The course will also explore the forensic accountant's role in the litigation process as an expert witness.

Governmental and Not-for-Profit Accounting –ACC6140, 3 cr.

Governmental and Not-for-Profit Accounting is a graduate level course focusing on accounting and financial reporting for state and local governments and not-for-profit organizations. The course includes a detailed study of:

- accounting standards promulgated by the Governmental Accounting Standards Board (GASB)
- relevant pronouncements of the Financial Accounting Standards Board (FASB)
- fund accounting concepts and practices
- reporting for individual funds and consolidation of funds

Master of Science in Taxation

The Master in Taxation program is designed to educate highly motivated students to meet the growing demand for dedicated tax professionals. The students that graduate from this program will have an immediate impact in a variety of careers across a wide variety of industries. This program can also fulfill the 150-hour credit requirement for the New York State CPA exam for those students who have the requisite undergraduate credit requirements in accounting and business. This is a fast-based program and requires a substantial time commitment from students.



Admission Requirements

- Bachelor's degree in accounting or another business discipline.
- Minimum 3.0 G.P.A. from an accredited college or university.
- Official undergraduate transcript and a resume.
- Two letters of reference.

Program Requirements

In order to graduate with a Master's of Science in Taxation, students must fulfill 30 credits from the following list:

TAX 6124 Federal Income Taxation I (3 cr)
TAX 6125 Federal Income Taxation II (3 cr)
TAX 6128 Corporate Federal Income Tax (3 cr)
TAX 6140 State and Local Taxation (3 cr)
TAX 6155 Flow-Through Entities & Owners (3 cr)
TAX 6060 Tax Research and Writing (3 cr)
TAX 6170 Taxation of Real Estate (3 cr)
TAX 6165 Tax Practice and Procedures (3 cr)
TAX 6520 International Tax (3 cr)
TAX 6150 Accounting for Income Tax (3 cr)
TAX 6160 Mergers and Acquisitions (3 cr)
TAX 6870 Contemporary Topics in Tax (3 cr)

Curriculum

The Master in Taxation is a three semester, 30-credit, full-time-only, in person program spanning three semesters: Fall, Spring and Summer.

Summer 2022

Federal Income Tax I – TAX 6124, 3 cr., (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Fall 2022

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)



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Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Tax Practice and Procedures – TAX 6165, 3 cr.

The purpose of the course is to explain the procedural aspects of working as a tax practitioner and representation of taxpayers before the IRS. In addition, the course is designed to provide an in depth analysis of the concepts and tools of modern income tax research.

Corporate Federal Income Tax – TAX 6128, 3 cr.

This course will introduce students to subchapter C, the U.S. federal income tax technical rules as well as the policy considerations of corporations and their shareholders and will compare and contrast corporate taxation to the taxation of other types of entities. We will examine the role of the corporate income tax and its consequences during the life cycle of corporations including formation, operation, distributions, liquidations, redemptions and an introduction to taxable and non-taxable acquisitions and reorganizations.

International Tax – TAX 6520, 3 cr.

This course is designed to provide an overview of common international tax planning issues in which the U.S. tax system asserts taxing jurisdiction over cross-border activities and will focus on: a) Inbound Taxation: the U.S. taxation of non-resident aliens and foreign corporations with respect to their activities conducted within the territory of the United States; and b) Outbound Taxation: the U.S. taxation of U.S. persons with respect to their activities conducted outside the territory of the U.S. Major subjects will include relevant provisions included in the Internal Revenue Code and in U.S. income tax treaties, sourcing rules for allocating income and deductions among several national taxing jurisdictions, extra-territorial taxation of U.S. citizens and enterprises realizing income in foreign locations (including the mechanics of the U.S. foreign tax credit), income tax incentives for exports, reallocation of income and deductions between U.S. and related foreign enterprises (i.e., transfer pricing), taxation of foreign persons with respect to their income derived from U.S. portfolio investments, from U.S. trade or business activities, and from U.S. real property investments.

Accounting for Income Tax – TAX 6150, 3 cr.

This course is designed to provide students with a fundamental understanding of the Accounting for Income Taxes under ASC 740. The primary focus of the course will cover the Accounting and Tax requirements that taxpayer much understand and analyze in the preparation of their financial statements. Topics include a basic overview of GAAP rules and Corporate Taxation as well as Current and Deferred Taxes. Additionally, advance topics such as Valuation Allowances, Uncertain Tax Positions and International Tax Considerations will be addressed as well. Upon completion of this course, students will be well versed in the tax challenges and disclosures provided by public corporations.

Spring 2023



Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Flow-through Entities and Owners - TAX 6155, 3 cr.

This course studies the federal income tax laws that apply to the formation, operations, and termination of flow-through entities with a particular emphasis on general partnerships, limited liability companies, and S corporations. Topics include distributions, sales & exchanges of equity interests, liquidations, transactions with owners, international taxation of pass-through entities, and tax planning strategies. The course will also review recent case law and IRS promulgations that will update the student on current developments of flow-through entities.

Taxation of Real Estate - TAX 6170, 3 cr.

This course will explain the U.S. federal income taxation of commercial real estate transactions and vehicles used in these transactions, such as corporations, partnerships, limited liability companies, REITs and REMICs. As time permits, we will cover both matters special to real estate taxation—such as tax-free exchanges of real property under Internal Revenue Code 1031, Opportunity Zones, mortgage foreclosures and mortgage settlements; and key underlying tax rules, principles and doctrines—such as determination of basis, tax consequences of liabilities, recognition and nonrecognition of income, cancellation-of-indebtedness, exclusions from income, depreciation, tax rates, capital gains/losses and ordinary income/losses, and economic substance versus form.

Tax Research and Writing - TAX 6060, 3 cr.

This course examines how a tax professional should approach researching tax law and communicating research conclusions. The course will consider and, in many cases, look at actual examples of the different sources for tax law research, including common electronic tax databases. The objective of this course is intended to provide a methodology to (a) identify and find primary and secondary sources of the tax law, (b) analyze the sources, and (c) communicate analysis and conclusions. This course will cover the full range of tax research techniques including statutory interpretation and legislative history, administrative interpretation including regulations, published rulings and letter rulings (including an analysis of the relative weight accorded to each), judicial authority (including use of citators and other means to check current status of decisional law) and computerized legal research. Problems and research projects will be assigned for work outside of class.

State and Local Income Taxation - TAX 6140, 3 cr.

State and Local Income Tax will offer an exploration of the constitutional limits on state taxing jurisdiction, the impact of the rise of attempts to impose non-physical presence jurisdiction to tax and a full review of the history of case-law resulting in the current ability of states to



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impose income taxes. An exploration of unitary and combined tax theories will be undertaken to permit an understanding of how state and localities have successfully broadened the base of taxation. A review of state personal income tax regimes will be investigated, including rules covering residency, domiciliary, and the ability of a state to reach and tax non-residents on income taxes of activities conducted within its borders.

Summer 2023

Federal Income Tax I – TAX 6124, 3 cr., (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Fall 2023

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Tax Practice and Procedures – TAX 6165, 3 cr.

The purpose of the course is to explain the procedural aspects of working as a tax practitioner and representation of taxpayers before the IRS. In addition, the course is designed to provide an in depth analysis of the concepts and tools of modern income tax research.

Corporate Federal Income Tax – TAX 6128, 3 cr.

This course will introduce students to subchapter C, the U.S. federal income tax technical rules as well as the policy considerations of corporations and their shareholders and will compare and contrast corporate taxation to the taxation of other types of entities. We will examine the role of the corporate income tax and its consequences during the life cycle of corporations including formation, operation, distributions, liquidations, redemptions and an introduction to taxable and non-taxable acquisitions and reorganizations.

International Tax – TAX 6520, 3 cr.

This course is designed to provide an overview of common international tax planning issues in which the U.S. tax system asserts taxing jurisdiction over cross-border activities and will focus on: a) Inbound Taxation: the U.S. taxation of non-resident aliens and foreign corporations with respect to their activities conducted within the territory of the United States; and b) Outbound Taxation: the U.S. taxation of U.S. persons with respect to their activities conducted outside the territory of the U.S.



Major subjects will include relevant provisions included in the Internal Revenue Code and in U.S. income tax treaties, sourcing rules for allocating income and deductions among several national taxing jurisdictions, extra-territorial taxation of U.S. citizens and enterprises realizing income in foreign locations (including the mechanics of the U.S. foreign tax credit), income tax incentives for exports, reallocation of income and deductions between U.S. and related foreign enterprises (i.e., transfer pricing), taxation of foreign persons with respect to their income derived from U.S. portfolio investments, from U.S. trade or business activities, and from U.S. real property investments.

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This course is designed to provide students with a fundamental understanding of the Accounting for Income Taxes under ASC 740. The primary focus of the course will cover the Accounting and Tax requirements that taxpayer much understand and analyze in the preparation of their financial statements. Topics include a basic overview of GAAP rules and Corporate Taxation as well as Current and Deferred Taxes. Additionally, advance topics such as Valuation Allowances, Uncertain Tax Positions and International Tax Considerations will be addressed as well. Upon completion of this course, students will be well versed in the tax challenges and disclosures provided by public corporations.

Spring 2024

Federal Income Tax I – TAX 6124, 3 cr. (ACC xlist)

Introduction to taxation, determination of tax, gross income inclusions and exclusions, capital gains and losses, itemized deductions, losses and bad debt, employee expenses, depreciation and accounting periods and methods.

Flow-through Entities and Owners - TAX 6155, 3 cr.

This course studies the federal income tax laws that apply to the formation, operations, and termination of flow-through entities with a particular emphasis on general partnerships, limited liability companies, and S corporations. Topics include distributions, sales & exchanges of equity interests, liquidations, transactions with owners, international taxation of pass-through entities, and tax planning strategies. The course will also review recent case law and IRS promulgations that will update the student on current developments of flow-through entities.

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Tax Research and Writing - TAX 6060, 3 cr.



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This course examines how a tax professional should approach researching tax law and communicating research conclusions. The course will consider and, in many cases, look at actual examples of the different sources for tax law research, including common electronic tax databases. The objective of this course is intended to provide a methodology to (a) identify and find primary and secondary sources of the tax law, (b) analyze the sources, and (c) communicate analysis and conclusions. This course will cover the full range of tax research techniques including statutory interpretation and legislative history, administrative interpretation including regulations, published rulings and letter rulings (including an analysis of the relative weight accorded to each), judicial authority (including use of citators and other means to check current status of decisional law) and computerized legal research. Problems and research projects will be assigned for work outside of class.

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State and Local Income Tax will offer an exploration of the constitutional limits on state taxing jurisdiction, the impact of the rise of attempts to impose non-physical presence jurisdiction to tax and a full review of the history of case-law resulting in the current ability of states to impose income taxes. An exploration of unitary and combined tax theories will be undertaken to permit an understanding of how state and localities have successfully broadened the base of taxation. A review of state personal income tax regimes will be investigated, including rules covering residency, domiciliary, and the ability of a state to reach and tax non-residents on income taxes of activities conducted within its borders.

Academic Policies

All programs are registered by the New York State Education Department and meet its educational requirements.

Sy Syms School of Business Faculty Location

The main faculty offices of the Sy Syms School of Business of Yeshiva University are located at 2495 Amsterdam Ave., 4th fl, New York, NY 10033

General Obligations

It is the responsibility of each student to be familiar with and to comply with all bylaws, rules, regulations and standards, to pay all fees and charges, and to meet the specific requirements of any course for which s/he is enrolled, including prerequisites and co-requisites wherever required.

Academic Standing

MS students and MBA students (admitted Fall 2021 and beyond) must receive a grade of C or higher but the overall GPA must be a 3.0 to satisfy the requirements for graduation. MBA students admitted prior to Fall 2021 must receive at the minimum all P's in order to be in good academic standing.



Academic Probation and Dismissal

Future registrations for all graduate students placed on academic probation must be reviewed and approved by the Directors of that particular graduate program and the Dean's Office of the Sy Syms School of Business.

MS Programs

Any student that falls below a 3.0 GPA in any semester will be placed on academic probation. If in the next semester the student is enrolled the student does not achieve a 3.0 GPA they will be dismissed from the program. If the student fails to meet the 30 credit requirement for graduation they may be withdrawn from the program.

MBA

An MBA student that receives a failing grade in one semester will be placed on academic probation. Another failing grade in any subsequent semester can result in dismissal from the program. Two failing grades in one semester will result in automatic dismissal from the program.

Maintenance of Matriculation

Students in the graduate programs are expected to complete their respective program by enrolling in successive semesters. It is ultimately the responsibility of the student to ensure that the registration, withdrawal, and leave of absence protocols particular to the Sy Syms School of Business and your specific program are followed in a timely manner to ensure your current enrollment status is accurately recorded by the university. Maintenance of proper enrollment can guard against program and/or student finance issues. Questions regarding maintenance of matriculation should be brought to your academic advisor or the Office of Student Finance, as appropriate.

MS in Accounting and MS in Real Estate

Students must register at least part time. For all of the graduate programs at Sy Syms School of Business part time will constitute 6 credits and full time will constitute 9 or more credits. Any student that does not enroll in their next required semester must complete a Leave of Absence form provided by the Office of the Registrar. Students will only be allowed a maximum of one year leave from the program. Students who are not registered for academic credits or courses but who expect to return to the university should file for a Leave of Absence. The leave of absence must be approved by the Program Director. To apply for a Leave of Absence the student must fill out and submit a Leave of Absence form to the Office of the Registrar prior to the start of classes for the given semester. Students may apply for a leave of absence for a maximum of 180 days. Students are only eligible for a leave of absence after the completion of one (1) semester of coursework. If the need for a leave of absence extends beyond 180 days – taken together or separately – the student must officially withdraw from the School. Students who wish to withdraw must submit an Application for Withdrawal from the School Form, available in the Office of the Registrar. The form should be signed by both the Program Director and Dean.



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Please Note: Immigration regulations require that students in F-1 status register and attend school full-time every semester. Please contact the Office of International Students and Scholars (OISS) before dropping below full-time or if you are considering a leave of absence

MBA

MBA students must demonstrate academic progress and persistence. However, the design of the program allows students to enjoy flexibility within their academic pursuit. Students must maintain consecutive registration for every semester after their first semester of enrollment, registering for a minimum of three credits. On a case by case basis the Director of the MBA program will determine if a student can take a leave of absence. The student must provide documentation for the reason for the leave. Determination will be based on factors such as the semester in question, the student's academic standing and availability of space in the proceeding cohort. Please note that registering for less than six credit hours may have impact on financial aid and students are advised to contact YU financial aid for advisement. Students must complete the MBA within four years.

MS in Taxation

Students must register as full-time and must maintain their enrollment for every semester within their admission cohort. On a case- by- case basis the Director of the MS in Taxation program will determine if a student can take a leave. The student must provide documentation for the reason for the leave. Determination will be based on factors such as the semester in question, the student's academic standing and availability of space in the proceeding cohort.

Late Registration

An official academic calendar for the Sy Syms Graduate Programs will be posted on the websites of the Sy Syms School of Business and the Office of the Registrar. It is the responsibility of students to consult this calendar and be familiar with all key program dates and deadlines as well as registration procedures. MS and MBA students will have until the end of the Drop/Add period of the current semester to complete registration. After those dates registration will close and if a student has not registered by that date they will be subject to a late registration fee of \$250. Students will be charged for all course(s) in which they are registered based on the add/drop/withdrawal deadlines published each semester. Lack of attendance does not constitute a basis for a refund or withdrawal from course(s).

Attendance Policy

Each professor in the graduate programs determines the attendance policy for their course and it is the student's responsibility to know and understand the policy. It is expected that students attend class regularly. If a student has a specific reason why they will miss a significant number of classes they must alert the Professor as well as the Graduate program office immediately. Additionally, if you stop attending classes at any point over the course of the semester, please make sure to notify the Office of



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the Registrar within 48 hours. Students who are neither registered for classes nor secure an official Leave of Absence are considered withdrawn from the school and may need to re-apply should they wish to return.

Withdrawal Policy and Refunds

The Sy Syms School of Business' Graduate programs follow the withdrawal and refund policy of Yeshiva University. MBA, MS in Accounting, MS in Real Estate and MS in Taxation students are permitted to drop individual classes. Any student that wishes to withdraw either in full or from individual classes must alert the Graduate program office of their intent to do so. Students will be responsible for making sure they have successfully completed the withdrawal process through either notification of intent to the Graduate Program office or MYYU as this activity will be used to determine what refunds if any are owed. The University refund policy can be found at <https://www.yu.edu/calendar>.

Leave of Absence

Students who intend to take a leave for a semester and then return, must alert the Graduate Programs office of that intent and must also file a Leave of Absence form with the Office of the Registrar. If a Leave form is not filed then readmission may be denied. Leaves of absence are granted for a maximum of 180 days in a 12 month period.

Official Withdrawal

A student who is withdrawing from the University and does not expect to return at some future date should fill out Withdrawal form, available in the Registrar's Office. Completion of this form is necessary for the student's record to bear the notation that an official withdrawal was granted. (A student who plans to return at some future date should instead submit a Leave of Absence form; see description below.)

Readmission after Withdrawing from the University

A student who neither registers nor secures an official leave of absence for any semester will be considered to have withdrawn from the School. A student who wishes to resume studies may have to apply for "readmission." Students who withdrew (whether voluntarily or involuntarily) from the School and wish to apply for readmission must follow the regular admissions procedures. Their admission will be subject to the program admissions criteria in effect at the time of application for readmission.

Financial Holds

At the beginning of each semester the Office of Student Accounts will send a bill to each student for the tuition and fees owed for the current semester. It is the duty of each student to ensure that they receive the bill, that the amount is correct and that payment is received. Bills are mailed to the



permanent address on file and the student is responsible for making sure all information is up to date. Students can also always check their account status by logging into their Inside Track account at any timetras. Any student that carries a balance from one semester to the next will have a hold place on their account and they will not be able to register for the current semester until that hold is removed. If the hold is not removed by the last day a student can add a course with permission, then the student will not be allowed to register for the upcoming semester. If the hold is not cleared by the next consecutive semester that the student was due to register the student will be withdrawn from the program and must apply for reinstatement.

Academic Integrity

Sy Syms School of Business' Graduate students are expected to uphold the highest standards of academic integrity. All work students submit must be their own. All outside sources used in coursework and assignments must be properly cited. Academic dishonesty includes but is not limited to plagiarism, cheating on an exam, passing off another's work as your own or any type of falsification. Anyone found to be in violation of this academic integrity policy will be brought before the Academic Review Committee of the Sy Syms School of Business, which will review the alleged violation and can impose sanctions based upon the seriousness of their findings. Those sanctions can include dismissal from the program.

Exam Policy

Students will be expected to take their exams when scheduled. If a student cannot take an exam at the scheduled time due to serious illness or extreme circumstances, they must contact the Professor immediately in writing and provide documentation. Together, the Director of the program and the Dean's office will determine if the student will be allowed to take the exam at another time. If permission is granted, the student has up to six weeks after the end of the semester to take the exam.

Grades

Presented in this section are abridged grading scales used in the Sy Syms School of Business. These grades are awarded in the normal course of study in your program. Additional administrative grades may be used in special circumstances. A full legend of grades will appear on your transcript. Further information may be obtained by contacting the Office of the Registrar at <http://www.yu.edu/registrar>

Master of Science and MBA students admitted Fall 2021 or later:

| Grade | Quality Points | Used in GPA |
|-------------|----------------|-------------|
| A Excellent | 4.000 | Yes |



| | | | |
|----|-------------------------------------|-------|-----|
| A- | Excellent | 3.667 | Yes |
| B+ | Good | 3.333 | Yes |
| B | Good | 3.000 | Yes |
| B- | Good | 2.667 | Yes |
| C+ | Fair | 2.333 | Yes |
| C | Fair | 2.000 | Yes |
| C- | Fair | 1.667 | Yes |
| D+ | Poor | 1.333 | Yes |
| D | Poor | 1.000 | Yes |
| D- | Poor | 0.667 | Yes |
| F | Failure | 0 | Yes |
| G | Unauthorized Withdrawal | 0 | Yes |
| W | Withdrawal w/o penalty/prejudice | 0 | No |

Master of Business Administration (admitted prior to Fall 2021):

| | |
|-------|-------------------------------------|
| Grade | |
| H | Honors |
| HP | High Pass |
| P | Passing |
| F | Failure |
| G | Unauthorized Withdrawal |
| W | Withdrawal w/o penalty/prejudice |

Incomplete Grades

A grade of Incomplete (I) will be given when; due to extraordinary circumstances a student is not able to complete an exam or an assignment. The student must have obtained permission from the Professor prior to the exam or assignment due date. All work must be submitted six weeks after the end of the semester, or the grade will change from INC to an F.



Repeat Grades

MS and MBA students who get below a C must retake that course in the next semester the course becomes available. Students who receive an F in any class will be allowed to retake that class by permission of the Director only. The first grade will remain on the transcript and both grades will be computed in the cumulative GPA. Students cannot retake a course that they have received a grade of C or higher in the Master's or a P in the MBA program (depending on admission dates).

Transfer Credits

MS in Accounting students can transfer up to 12 credits from another AACSB accredited graduate Master's in Accounting program. Students must provide to the Director of the program the following: an official copy of their transcript, course descriptions and syllabi for any course they wish to be considered for transfer credit. The Director of The MS in Accounting program will determine if the credits are transferrable. For students enrolled in the MS in Accounting program who wish to take a required course in the Master's program at another institution they must have prior approval from the Director of the Master's program in order for the credit to be transferred. They must provide the Director with the name of the course, a course description and why they want to take the class at another institution. No course will be accepted for transfer credit if the student receives below a B in the course.

MBA students may transfer up to 9 credits from other AACSB-accredited schools with program director approval. MS in Real Estate, and MS in Taxation students cannot transfer any credits from prior graduate work nor can they take courses towards the degree at another institution.

Appealing Grades

Professors have sole discretion on establishing standards of performance and judgments on the quality of a student's performance that are fair and reasonable. Grades determined in this manner are final and not subject to review. If a student believes that they received a final grade inconsistent with this policy they have up to 10 days after receiving the final grade to request a meeting with the Professor to discuss how their grade was determined. If after that individual meeting the student is still not satisfied or if the Professor refuses to meet with the student then the student can put their appeal in writing to the Professor, the Director of the program and the Dean of Sy Syms. The Director will have the duty to review the appeal and if they determine that the grade given is justified their decision is final. However, if the Director finds merit to the appeal then the Director will meet with the Professor to review how the final grade was determined. At any time in this process the Director can consult with another Professor qualified to teach the course to review the grade. If after independent review it was proved that the grade given was not appropriate then together, the Professor and the Director together will determine the student's new final grade.

Time Limitations

Students must complete all full time degree requirements in a timeframe of no longer than two years. Part time programs will have up to four years.



Disability Accommodations

Students who need accommodations for exams must register with the Office of Disability Services. They must provide documentation from a qualified practitioner that describes the nature of the disability, the functional limitations associated with the disability, severity of these limitations and recommended reasonable accommodations. Once accommodations have been determined the student is responsible for alerting the Professor at the start of the semester. Accommodations need to be made one week before any exam. For final exams, students must request accommodations with the Office of Disability Services. These procedures need to be followed every semester a student is enrolled.

Undergraduate Student Restrictions

Sy Syms School of Business undergraduate students who wish to take summer courses that are offered by the MS in Accounting program to be used to fulfill undergraduate requirements must obtain permission from the Chair of the Accounting Department and their respective Academic Advisor. Any student taking such courses will be charged the graduate credit rate. Undergraduate students are not allowed to take MBA courses.

Graduation

Graduate students who complete all program requirements graduate in May, September or January. The commencement ceremony for all candidates takes place in May. All students who are eligible for graduation must complete an [Application for Graduation](#) and pay a fee of \$150. Students who are candidates for graduation in January must complete the form and pay the fee by November 1st; May candidates by March 1st and September graduates by June 1st.

Final approval for graduation is given by the Office of the Registrar once the degree requirements have been met and contingent on the approbation of the faculty.

Records and Transcripts

In accordance with the provisions of FERPA, a transcript is not issued without the student's written request or if requested through National Student Clearinghouse, except in a few circumstances in which the law allows or requires a transcript to be sent without the student's permission. Details are given in the University's FERPA policy statement, a copy of which may be obtained as described under Privacy Rights.

Records of students are sent only in the form of a transcript. No partial records are sent, nor ones listing only courses without grades. Additionally, Yeshiva University does not reissue or certify copies of transcripts from other institutions. Transcripts must be ordered directly from the institution where the coursework was taken.

A transcript is not issued for a student who has an overdue debt to the University or has failed to return all books to its libraries.



Change of Name

A student who wishes to change either a first or last name on School records must file a Request for Change of Name on School Records form in the Office of the Registrar.

A student who believes that there is an error in his or her academic record (e.g., in a grade, average, credit value, or course description) must promptly call this to the attention of the Office of the Registrar. Even if there has been a mistake on the part of the University, no request for a correction will be considered unless the student notifies the Office of the Registrar within three months.

Diplomas

Duplicate or revised diplomas can be secured under certain circumstances determined by the standards accepted by American universities. Full information is available in the Office of the Registrar.

Change of Address

A student who wishes to change either a first or last name on School records must file a Request for Change of Name on School Records Form in the Office of the Registrar. Students who change their home or local residences are required to notify the Office of the Registrar within 10 days by updating their addresses and phone numbers online at <https://www.yu.edu/registrar/registration>. A student is responsible for all mail sent to the old address if his/her address has not been updated.

Privacy Rights

In accordance with the provisions of the Family Educational Rights and Privacy Act of 1974, as amended (Section 438 of the General Educational Provisions Act, 20 USC 1232g), also known as "FERPA," Yeshiva University has adopted certain policies to protect the privacy rights of its students with respect to their education records. FERPA affords students certain rights of access to their education records. FERPA also limits the persons to whom the university may disclose a student's education records and permits certain disclosure without the student's written permission. Please visit the Office of the Registrar or its Web site to obtain the Yeshiva University FERPA Policy Statement.

Student Responsibility

It is the responsibility of each student to ensure that all regulations have been observed, all fees paid, and all course requirements met, including prerequisites whenever required. The degree candidate should note that completion of the specified number of credits does not in itself satisfy degree requirements.

Use of the College's Name

No student or student organization may use the name of the Sy Syms School of Business of Yeshiva University for any commercial purpose without written permission from the Office of the Dean.



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