Department of Accounting and Finance

Department of Accounting and Finance
Jack Brown Hall, Room 459
(909) 537-5704 Department of Accounting and Finance website (https://accountingfinance.csusb.edu)

The university offers concentrations in accounting within the Bachelor of Arts in Administration (http://bulletin.csusb.edu/colleges-schools-departments/business-public-administration/administration-accounting-concentration-ba) and the Master of Business Administration (http://bulletin.csusb.edu/colleges-schools-departments/business-public-administration/mba). A Certificate in Accounting (http://bulletin.csusb.edu/colleges-schools-departments/business-public-administration/accounting-certificate) is also available. Accounting and Finance courses are offered in support of these programs. Further information is available from the Department of Accounting and Finance.

Master of Science in Accountancy

The M.S. in Accountancy prepares students for a wide range of employment opportunities in public accounting, industry and finance, government and nonprofit organizations. The program is designed to produce individuals who are qualified with knowledge and skills in Professional Accounting and Accounting Information Systems. Graduates of the program are prepared to successfully challenge a professional examination for entry into the selected area; committed professional and career development beyond their formal education into highest executive levels of the selected area; capable of becoming leaders who exhibit high standards of ethical conduct within the profession; and prepared for doctoral and research positions.

Current Faculty

Mohammad Bazaz, Professor
B.A. 1972, Advanced School of Accountancy, Iran
M.A. 1973, National Iranian School of Accountancy, Iran
Ph.D. 1984, University Of Oklahoma

Francisca Beer, Professor, Associate Dean
B.A. 1982, M.A. 1983, University of Catholique de Mons
Ph.D. 1990, Catholic University of Louvain

Janet Courts, Lecturer
B.S. 1985, M.B.A. 1990, California State University, San Bernardino

John R. Dorocak, Professor
A.B. 1973, Xavier University, Cincinnati, Ohio
J.D. 1977, Case Western Reserve University, Cleveland, Ohio
D.B.A. 1990, University of Florida

Liang Kevin Guo, Associate Professor
B.A. 2002, Peking University
M.S. 2006, Boston University
Ph.D., 2013, University of Texas - San Antonio

Sung-Kyoo Huh, Professor
B.E. 1977, Korea University
M.B.A. 1982, State University of New York, Buffalo

D.B.A. 1988, Kent State University

John Jin, Professor
B.A. 1979, M.B.A. 1981, Yon-Sei University
M.S. 1984, University of Illinois at Urbana-Campaign
Ph.D. 1989, University of Arizona

Dong Man Kim, Professor
B.S. 1978, So Gang University
M.B.A. 1984, West Georgia College
Ph.D. 1990, Arizona State University

Taewoo Kim, Assistant Professor
B.A. 2000, Sungkyunkwan University
M.S. 2002, Sungkyunkwan University
Ph.D. 2013, State University of New York at Buffalo

Xiang Liu, Professor
B.A. 1998, Beijing Foreign Studies University
M.B.A. 2004, University of Washington
Ph.D. 2009, University of North Texas

Yu Liu, Assistant Professor
B.E. 2003, Huazhong University
MBA 2010 Southern New Hampshire University
Ph.D. 2016 Georgia State University

Vishal Munsif, Associate Professor
B.B.A. 2007, M.A.C.C. 2007, Northern Kentucky University
Ph.D. 2011, Florida International University

Hang Pei, Assistant Professor
B.A. 2007, Beihang University
Ph.D. 2016, The George Washington University

Lawrence Rose, Professor, Dean
B.S. 1976, Bradley University
M.A. 1978, Northern Illinois University
Ph.D. 1985, Texas A and M

Ghulam Sarwar, Professor
B.S. 1980, University of Faisalabad
M.S. 1984, University of Philippines
Ph.D. 1989, University of Nebraska, Lincoln
Ph.D. 1997, Oklahoma State University

David Senteney, Associate Professor
B.S. 1980, Eastern Illinois University
M.A.S. 1983, Ph.D. 1987, University Of Illinois, Urbana-Champaign

Astrid Sheil, Professor
B.S. 1977, Georgetown University
M.S. 1998, University of Tennessee
Ph.D. 2003, University of Tennessee

Taewon Yang, Professor, Chair
B.S. 1993, Hankuk Aviation University
M.B.A. 1996, Ohio State University
Ph.D. 2002, University of Massachusetts

Emeriti

Gene L. Andrusco, Associate Professor
Frank Benson, Professor
Cynthia Bird, Professor
James Estes, Professor
Linvol Henry, Professor
Rauf A. Khan, Professor
Barry Knight, Professor
Eldon Lewis, Professor
Richard Lillie, Associate Professor
Steven Mintz, Professor
Gordon Patzer, Professor
David Schalow, Professor
John Scribner, Professor
Hossein Shalchi, Professor
Kenneth Thygerson, Professor
Mohamad T. Vaziri, Professor
L. Curtis Westbrook, Jr., Professor

Master of Science


Accounting Courses

**ACCT 211. Introductory Accounting I. 4 Units.**
Fundamentals of recording, analyzing, and communicating financial information including income determination, assets and liability relationships and preparation of financial statements.

**ACCT 212. Introductory Accounting II. 4 Units.**
Prerequisites: ACCT 211
Continuation of Introductory Accounting I with emphasis on interpretation and uses of financial data for decision-making including cost analysis, budgeting, and control. Includes study of the statement of cash flows and long-term debt.

**ACCT 315. Accounting Information Systems and Business Ethics. 4 Units.**
Prerequisites: ACCT 212, IST 101 and IST 309
Introduction to the concepts, objectives and importance of properly designed accounting information systems and professional ethics. Extensive study of internal controls including systems documentation. Three hours lecture and two hours activity laboratory.

**ACCT 347. Management Accounting and Ethics in Business. 4 Units.**
Prerequisites: ACCT 212
Overview of techniques to facilitate business decision-making and professional ethics in business. Models include break-even analysis, differential costing, product cost pricing analyses, capital budgeting and investment analysis techniques. The role of budgeting in management planning and control and an examination of cost and revenue variances. Transfer pricing, management compensation and performance evaluation are reviewed in both domestic and international situations. Formerly ACCT 345.

**ACCT 372. Intermediate Accounting. 4 Units.**
Prerequisites: ACCT 212
First of a three-course sequence covering an in-depth study of financial accounting. Coverage includes the conceptual framework underlying financial accounting, the application of Generally Accepted Accounting Principles (GAAP) applicable to the preparation of financial statements, accounting for cash, receivables and inventories. The accounting cycle and time value of money will also be reviewed.

**ACCT 373. Problem Areas in Intermediate Accounting. 4 Units.**
Prerequisites: ACCT 372
Continuation of ACCT 372 with emphasis on the study of long-term assets, equities and earnings per share.

**ACCT 374. Reporting Issues in Intermediate Accounting. 4 Units.**
Prerequisites: ACCT 373 and the upper-division writing requirement
Study of revenue recognition, deferred taxes, pensions and leases. Formerly ACCT 574.

**ACCT 426. Introduction to Taxation. 4 Units.**
Prerequisites: ACCT 211 and junior standing
Introduction to the basic concepts of federal income taxation. Includes history and objectives of the tax, along with the treatment of various types of entities, types of income, types of deductions and types of credits. Emphasis is on the individual as a taxpayer.

**ACCT 440. Financial Statement Auditing. 4 Units.**
Prerequisites: ACCT 315, ACCT 373, and the upper-division writing requirement
Theory and function of the auditor, viewed from the perspective of public accounting. Topics will include standard audit reports, assessing audit risk, auditors legal liabilities, tests of controls, and audit evidence. Three hours lecture and two hours activity laboratory.

**ACCT 442. Internal and Operational Auditing. 4 Units.**
Prerequisites: ACCT 373
Theory and practice of internal auditing as an operational appraisal activity within firms. Distinction between internal auditing and external, independent auditing. Use of tools to assist management control structures and operations. Focus on evaluating effectiveness, efficiency and compliance of firm activities.
ACCT 468. Accounting for Government and Not-for-Profit Organizations. 4 Units.
Provides students an opportunity to study the specialized the GASB accounting principles applicable to state and local governments. It affords learners an opportunity to acquire proficiency with the FASB financial reporting standards applicable to a variety of tax exempt non-profit organizations encountered in practice with an emphasis on fair value accounting and the basic principles used to record of assets, liabilities, equity, revenues, and expenditures. The course also covers the analysis and interpretation of government financial statements.

ACCT 503. Financial Accounting. 4 Units.
Intensive introduction to applied topics and techniques in financial accounting. Development of accounting information according to U.S. GAAP for external reporting purposes. Economic and financial analysis of financial statements. No credit will be awarded to students who have taken ACCT 211 and 212. May not be counted toward fulfilling requirements for any degree program offered by the College of Business and Public Administration.

ACCT 536. Corporate and Partnership Taxation. 4 Units.
Prerequisites: ACCT 426
The basic concepts of the federal income taxation of corporations and partnerships. Formerly ACCT 436.

ACCT 539. Advanced Accounting. 4 Units.
Prerequisites: ACCT 373
Advanced topics in accounting including business combinations, multinational operations and foreign currency transactions, liquidations, and reorganizations. Includes partnership formation, income distribution and liquidation. Formerly ACCT 439.

ACCT 541. EDP Auditing and Control. 4 Units.
Prerequisites: ACCT 440
Continuation of ACCT 440 with emphasis on audit sampling, test design, impact of electronic data processing (EDP) upon audit planning, and assurance and attestation services other than audit services. Three hours lecture and two hours activity laboratory. Formerly ACCT 441.

ACCT 544. Accounting Law, Ethics and Institutions. 4 Units.
Prerequisites: MGMT 330 or equivalent
Advanced accounting law topics, ethical standards, and institutions for professional accountants. Emphasis on legal problems encountered in the public accounting profession, including an examination of the ethical standards and the political and regulatory institutions that affect the practice of public accounting. Formerly ACCT 444.

ACCT 547. Cost Accounting. 4 Units.
Prerequisites: ACCT 347 or equivalent
Product and service costing with attention to analysis of overhead and multiple allocation techniques. Topics include joint costs, byproducts, spoilage, rework and scrap. Alternative costing systems including operations costing and process costing. Valuation of inventory for decision-making purposes. Procedures for just-in-time inventory management are included. Formerly ACCT 447. (4 units.

ACCT 556. Estates and Gifts, Ethics and other Specialized Taxation Topics. 4 Units.
Prerequisites: ACCT 426
Professional ethics in tax practices and taxation topics not covered in depth in ACCT 426 and 536, including gift and estate tax, income taxation of trusts and estates, tax administration and practice, working with tax law, advanced individual income tax topics, and other special topics. Formerly ACCT 456.

ACCT 575. Internship. 4 Units.
Prerequisites: senior standing preferred; consent of instructor and the departments internship coordinator
Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 575 courses may be applied toward graduation. Graded credit/no credit.

ACCT 590. Seminar in Accounting. 4 Units.
An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change.

ACCT 595B. Independent Study. 2 Units.
Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken
Special topics involving library and/or field research. A total of 10 units in any College of Business and Public Administration 595 may be applied toward graduation. Marketing (1-5 units).

ACCT 595D. Independent Study. 4 Units.
Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken
Special topics involving library and/or field research. A total of 10 units in any College of Business and Public Administration 595 may be applied toward graduation. Marketing (1-5 units).

ACCT 605. Health Care Accounting and Financial Analysis. 4 Units.
Basic concepts, methods, and application of cost and accrual accounting, finance and budgeting techniques and methods applied to health services and health care organizations, with computer application and analysis. (Also offered as ACCT 605. Students may not receive credit for both.) (4 units.

ACCT 606. Accounting for Managerial Decision-Making. 4 Units.
Study and application of the concepts and techniques used by management for planning and controlling business activities.

ACCT 610. Financial Reporting and Disclosure. 4 Units.
Prerequisites: ACCT 606. MSA Prerequisite: consent of coordinator or department chair
An in-depth study of financial accounting, reporting, and disclosure. Professional accounting and reporting standards will be examined. MBA.
ACCT 615. Controllership and Professional Ethics. 4 Units.
Prerequisites: ACCT 606. MSA Prerequisite: consent of coordinator or department chair
In-depth study of accounting techniques, concepts and procedures related to the functions and responsibilities of the controller. Professional ethics applied to controllers. Consideration of management reporting systems, planning and controlling functions, resource allocation, transfer pricing, the general ledger-based system, departmental expense control and investment planning. MBA.

ACCT 620. Internal Auditing and Management Controls. 4 Units.
Prerequisites: ACCT 610. MSA Prerequisite: consent of coordinator or department chair
Study of the theory and practice of auditing as it applies to the internal and management controls function of the organization. Topics include statements of auditing standards, ethical and legal responsibilities, internal control structure considerations, statistical sampling applications, computer-assisted auditing techniques and regulatory agency requirements. MBA.

ACCT 625. Seminar in Accounting Information Systems. 4 Units.
Prerequisites: ACCT 610 or consent of instructor. MSA Prerequisite: consent of coordinator or department chair
A study of the design and operation of accounting information systems in both mainframe and microcomputer environments. Advanced consideration of internal control and auditing of computer-based systems. Environmental hardware and software implications for security and quality control are examined. MBA.

ACCT 629. Seminar in Tax and Business Decisions. 4 Units.
Prerequisites: ACCT 610 or consent of instructor. MSA Prerequisite: consent of coordinator or department chair
Study of how taxation affects business decisions of both domestic and multinational business. Topics include introduction to tax policy, comparative tax systems, tax effects on investment and financing activities, taxation of multinational transactions, and basic tax research methodology. MBA.

ACCT 630. Advanced Tax Topics: Corporate Taxation. 4 Units.
Prerequisites: Consent of MSA coordinator of department chair
The study of federal tax consequences of the formation operation, reorganization, and liquidation of corporations from the standpoint of the corporation and shareholders, with some reference to the taxation of S corporations. MSA.

ACCT 642. International Accounting. 4 Units.
Prerequisites: ACCT 610 or consent of instructor. MSA Prerequisite: consent of coordinator or department chair
Critical examination of current developments in international accounting; the difficulty of preparing precise and universally accepted accounting principles; social, economical, and political influences on comparative accounting theory and practice. Financial reporting and control of multinational enterprises are also discussed. MBA.

ACCT 675. Internship. 4 Units.
Prerequisites: consent of instructor and department's internship coordinator
Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 675 courses may be applied toward graduation. Graded credit/no credit.

ACCT 690. Advanced Topics in Accounting. 4 Units.
Intensive study of an advanced topic in accounting. May be repeated for credit as topics change.

ACCT 695A. Graduate Independent Study. 1 Unit.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 695B. Graduate Independent Study. 2 Units.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 695C. Graduate Independent Study. 3 Units.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 695D. Graduate Independent Study. 4 Units.
Prerequisites: graduate standing in accounting, consent of instructor, and approval of a written proposal of the research by the graduate program director
Independent graduate research in accounting. No more than four units in this course may be applied toward the masters degree.

ACCT 697. MSA Project. 4 Units.
Students demonstrate their readiness to enter the accounting profession by completing a series of projects that require application of knowledge and skills learned in the MSA program. Formerly ACCT 997.
ACCT 698A. Continuous Enrollment for Graduate Candidacy Standing. 1 Unit.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

ACCT 698B. Continuous Enrollment for Graduate Candidacy Standing. 2 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

ACCT 698C. Continuous Enrollment for Graduate Candidacy Standing. 3 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

ACCT 698D. Continuous Enrollment for Graduate Candidacy Standing. 4 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

ACCT 698E. Continuous Enrollment for Graduate Candidacy Standing. 5 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

ACCT 698F. Continuous Enrollment for Graduate Candidacy Standing. 6 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.
FIN 314. Corporate Financial Management. 4 Units.
Prerequisites: FIN 313
An advanced study of internal business financial policies and decisions. Includes: capital budgeting, sources and forms of long-term financing, financial structure, cost of capital, equity management, and mergers and acquisitions.

FIN 313. Business Finance. 4 Units.
Prerequisites: ACCT 212 or ACCT 312, MATH 110 and ADMN 210
Basic principles of financial analysis for management. Techniques of financial decision-making for liquidity management, financial forecasting, dividend policy and selection of sources of capital.

FIN 310. Financial Theory and Practice. 4 Units.
Prerequisites: FIN 313 and FIN 314
Financial management with application to capital markets, financial planning, capital budgeting, capital structure, portfolio selection and managerial problems.

FIN 305. Business and Asian Culture. 4 Units.
Prerequisites: FIN 313 and 314 or consent of instructor
Practical approach to doing business with Asian countries and communities by introducing their historical, cultural, and business contexts. Topics also include the historical experiences and cultural contributions of Asian Americans to American society, and international business practices including documentation, customs clearance procedures, shipping, the methods and instruments of payment, and international commercial terms. (Also offered as FIN 555. Students may not receive credit for both.) Students in FIN 555 must complete additional requirements.

FIN 340. Entrepreneurial Finance. 4 Units.
Prerequisites: FIN 313 and 314 or consent of instructor
Financing business start-ups and entrepreneurial projects. Topics include business plan, venture capital markets, funding cycles, financial statement analysis, financial management, valuation of firms, and exit strategy.

FIN 330. Financial Theory and Practice. 4 Units.
Prerequisites: FIN 313 and FIN 314
Financial management with application to capital markets, financial planning, capital budgeting, capital structure, portfolio selection and managerial problems.

FIN 320. Financial Institutions and Capital Formation. 4 Units.
Prerequisites: FIN 313 and FIN 314
Structure, operations, portfolio compositions and problems of financial intermediaries and markets.

FIN 315. Financial Planning Process and 4
Prerequisites: FIN 313
Modern money management with discussion of budgeting, banking, real estate, insurance, consumer credit, retirement, and estate planning. The course also examines the identification of risk exposures and the various tools used to address these risks.

FIN 335. Real Estate Accounting. 4 Units.
Prerequisites: FIN 313 or consent of instructor
An introduction to real estate accounting. Topics covered include accounting for operating revenues and expenses, escrow account reconciliation, budgeting, real estate acquisition and disposition costs, financial and closing statements, measures of real estate profitability, tax considerations, etc.

FIN 355. Business and Asian Culture. 4 Units.
Practical approach to doing business with Asian countries and communities by introducing their historical, cultural, and business contexts. Topics also include the historical experiences and cultural contributions of Asian Americans to American society, and international business practices including documentation, customs clearance procedures, shipping, the methods and instruments of payment, and international commercial terms. (Also offered as FIN 555. Students may not receive credit for both.) Students in FIN 555 must complete additional requirements.

FIN 360. Financial Planning Process and Insurance. 4 Units.
Prerequisites: FIN 313
Modern money management with discussion of budgeting, banking, real estate, insurance, consumer credit, retirement, and estate planning. The course also examines the identification of risk exposures and the various tools used to address these risks.

FIN 380. Principles of Real Estate. 4 Units.
Prerequisites: FIN 313 or consent of instructor
Basic issues in real estate, including legal concepts, appraisal, financing, investment, brokerage, and management of real estate. This class also contributes toward the state requirements for pre-license education.

FIN 385. Real Estate Accounting. 4 Units.
Prerequisites: FIN 313 and 314 or consent of instructor
Financing business start-ups and entrepreneurial projects. Topics include business plan, venture capital markets, funding cycles, financial statement analysis, financial management, valuation of firms, and exit strategy.

ACCT 996. MS Accounting Classified. 0 Units.
Students in the MSA who are now in classified status.

ACCT 997. Comprehensive Project. 0 Units.
In consultation with the MSA Coordinator and/or Department Chair, completion and defense of a written project based on the accounting concentration before a committee of accounting graduate faculty. Open only to students who have advanced to candidacy and with approval of the MSA Coordinator and/or Department Chair.

ACCT 999. MSA Comprehensive Examination. 0 Units.
Prerequisites: advancement to candidacy, approval of MSA coordinator and/or department chair, and in good academic standing
An assessment of the student's ability to integrate the knowledge of the area, show critical and independent thinking and demonstrate mastery of the subject matter in the concentration. Must be taken in the final quarter of coursework. May be repeated one time with approval of the MSA Coordinator and/or department chair.

Finance Courses
FIN 101. Financial Choices in Life. 2 Units.
(GE=E1)
An introduction to how financial choices affect lifestyle decisions, economic stress, and wellbeing. Topics include how students deal with credit cards, student loans, leasing vs. buying cars, insurance, employee benefits, housing, investments, and retirement decisions.

FIN 336. International Business Finance. 4 Units.
Prerequisites: FIN 313 and FIN 314
Financial operations of multinational businesses with emphasis on foreign exchange mechanics, funds transmission, financing instruments, institutions and markets, capital investment decisions and special problems facing a firm in this unique environment. Three hours lecture and two hours activity laboratory.
FIN 435. Investment Analysis. 4 Units.
Prerequisites: FIN 313, FIN 314, FIN 430 and the upper-division writing requirement
Analysis and forecasting of security markets, industry studies, portfolio construction. Three hours lecture and two hours activity laboratory.

Prerequisites: FIN 430 and the upper-division writing requirement
Decision-making in financial management. Advanced financial applications and analysis, including reporting and presentations. Students are advised to take this course near the end of their program. Three hours lecture and two hours activity laboratory.

FIN 460. Retirement Planning. 4 Units.
Prerequisites: FIN 360
Analysis of key issues in retirement planning: Individual Retirement Accounts, 401ks, defined benefit plans, profit sharing plans, and other retirement planning instruments.

FIN 480. Real Estate Appraisal. 4 Units.
Prerequisites: FIN 313
Examines the appropriate methodology for determining the value of real estate, including both theory and practice. A foundation for potential licensing and certification will be developed. Meets requirement for California Broker Credit.

FIN 481. Real Estate Practice. 4 Units.
Legal, marketing and financial aspects of running a real estate business. Focus will be on the practical application of real estate theory to the operation of the firm. Meets state requirements applicable toward the real estate broker license.

FIN 482. Real Estate Development. 4 Units.
Aspects of the real estate development process from the location of the property to the best use of the property.

FIN 485. Legal Aspects of Real Estate. 4 Units.
Legal aspects of real estate transactions will be emphasized. Legal considerations of listing contracts, purchase agreements, disclosure requirements, trust deeds, promissory notes and agency will be the key topics. Liability exposures to all parties will also be explored in the real estate transaction. California Broker credit can also be received.

FIN 503. Financial Management Concepts. 4 Units.
Prerequisites: ACCT 503
An introductory course in financial management with an emphasis on concepts, tools and strategies underlying corporate financial decision-making. Topics include techniques used by firms in procuring and allocating capital for short-term and long-term operations. No credit will be awarded to students who have had FIN 313 and 314. May not be counted toward fulfilling requirements for any degree program offered by the College of Business and Public Administration.

FIN 523. Security Trading and Analysis. 4 Units.
Prerequisites: FIN 313 and 314; or FIN 602; or equivalent
An applied investment analysis course, emphasizing the application of modern portfolio theory and asset allocation models in selecting and evaluating stocks and bonds. This web-enhanced course utilizes modern computer and data facilities to conduct extensive fundamental and technical analysis, security portfolio tracking, performance measurement, and trading simulation and strategies.

FIN 527. Financial Derivatives. 4 Units.
Prerequisites: FIN 313 and 314; or FIN 602; or equivalent; or consent of instructor
Managing individual stock and stock portfolio price risks, interest rate risk, currency exchange-rate risk, and other financial risks using options, futures, forwards, and swaps. Emphasis on hedging risk than on speculative uses of financial derivatives.

FIN 546. Student Managed Investment Fund. 2 Units.
Prerequisites: consent of department
Gain hands-on investment experience in managing real money. Learn to be an equity analyst and junior portfolio manager. Build an investment portfolio by selecting securities from the equity and bond markets.

FIN 555. Trade and Business in Asia. 4 Units.
Prerequisites: FIN 360
A practical approach to doing business with Asian countries and communities by introducing their historical, cultural, and business contexts. Topics also include the historical experiences and cultural contributions of Asian Americans to American society, and international business practices including documentation, customs clearance procedures, shipping, the methods and instruments of payment, and international commercial terms. (Also offered as FIN 355. Students may not receive credit for both.)

FIN 575. Internship. 4 Units.
Prerequisites: senior standing preferred; consent of instructor and the departments internship coordinator
Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 575 courses may be applied toward graduation. Graded credit/no credit.

FIN 585. Real Estate Finance. 4 Units.
Prerequisites: FIN 313; or FIN 602; or equivalent; or consent of instructor
Financial aspects of real estate investment, including analysis of investment characteristics, lending environment, financial instruments, and effective loan proposals. Three hours lecture and two hours activity laboratory.

FIN 586. Computer Applications in Real Estate. 4 Units.
Introduction to computer skills for real estate. Topics covered include use of social media, professional networking, MS Office and Publisher, real estate presentation, contact management software, Multiple Listing Service, and real estate data analysis.
FIN 588. Real Estate Office Administration. 4 Units.
Introduction to real estate office administration. Topics covered include recruiting salespeople for retention, selecting office personnel, written instruments between broker and salespeople, continual training, compensation and benefits, financial systems and records, market analysis, growth of a firm, etc.

FIN 590. Seminar in Finance. 4 Units.
An intensive study of some phase of finance to be developed by the instructor. May be repeated for credit as topics change.

FIN 595B. Independent Study. 2 Units.
Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken. Special topics involving library and/or field research. A total of 10 units in any College of Business and Public Administration 595 may be applied toward graduation. Marketing (1-5 units).

FIN 595D. Independent Study. 4 Units.
Prerequisites: a minimum overall grade point average of 3.0, consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the College of Business and Public Administration on a standard application filed in advance of the quarter in which the course is to be taken. Special topics involving library and/or field research. A total of 10 units in any College of Business and Public Administration 595 may be applied toward graduation. Marketing (1-5 units).

FIN 602. Financial Theory and Corporate Finance. 4 Units.
Modern finance theory and analysis of financial decision making. Topics include agency theory, time value of the money, risk and return, portfolio theory, Capital Asset Pricing Model, capital market efficiency, bond and stock valuation, financial planning, cost of capital, capital budgeting, and short-term financial management.

FIN 622. Entrepreneurial and Venture Finance. 4 Units.
Prerequisites: FIN 602
An overview of the financial and investment of entrepreneurial firms. Focus is on financial and investment strategies available to entrepreneurial firms and the criteria for selecting the appropriate strategy.

FIN 651. Financial Institutions and Markets. 4 Units.
Prerequisites: FIN 313, FIN 314 or FIN 503
Analysis of financial institutions and markets. Term structure of interest rates, portfolio theory and flow-fund analysis, deposit-type intermediaries, insurance, pension funds and investment companies.

FIN 653. Investment Analysis and Portfolio Management. 4 Units.
Prerequisites: FIN 602
Comprehensive introduction to the descriptive and formalized quantitative areas of security analysis and portfolio management. Three hours lecture and two hours activity laboratory.

FIN 654. International Finance. 4 Units.
Prerequisites: FIN 602
Study of international financial environment and problems in operation of multinational enterprises with major focus on theory and practice of foreign exchange transactions, money and capital markets, investment decisions, current asset management and comparative financial systems.

FIN 655. Management of Financial Institutions. 4 Units.
Prerequisites: FIN 651
Concepts and techniques used in management of banks, savings and loans, credit unions and finance companies. Topics include asset, liability and capital management, expense control and productivity analysis.

FIN 661. Ethical and Professional Standard. 4 Units.

FIN 662. Quantitative Method for Finance. 4 Units.
Quantitative techniques employed in finance. Topics include time value of money, probability distributions and descriptive statistics, sampling and estimation, hypothesis testing, regression models, time series analysis, simulation methods, and technical analysis.

FIN 663. Financial Market and Environment. 4 Units.
Identify and analyze the impact of market and environmental factors on investment. Topics include effects of market forces, firm and industry organizations, income and growth, business cycles, inflation, monetary and fiscal policies, and government regulations on investment.

FIN 664. Financial Statement Analysis I. 4 Units.
Principal financial reporting system. Topics include analysis of principal financial statements, inventories and long lived assets, taxes, debt, and off balance sheet.

FIN 665. Financial Statement Analysis II. 4 Units.
Advanced financial reporting system. Topics include analysis of pensions, stock compensation, and other employee benefits; inter-corporate investments; business combinations; global operations; and ratio.

FIN 666. Advance Corporate Finance. 4 Units.
The optimal strategic decision-making in finance. Topics include corporate governance, dividend policy, capital investment decisions, business and financial risk, capital structure decisions, working capital management, mergers and acquisitions, and corporate restructuring.

FIN 667. Portfolio Management. 4 Units.
Modern portfolio management. Topics include investment policy, behavioral finance, management of portfolios, investment manager selection, tax efficiency strategies, asset allocation, portfolio construction and revision, risk management, execution of portfolio decisions, and performance evaluation.
FIN 668. Global Equity Investment. 4 Units.
Equity Investment in global context. Topics include currency exchange rates, international trade and capital flows, types of equity securities and their characteristics, equity markets: characteristics and institutions, equity portfolio benchmarks, valuation of individual equity securities, fundamental analysis, equity market valuation and return analysis, closely held companies and actively traded securities, and equity portfolio management strategies.

FIN 669. Fixed Income. 4 Units.
Fixed income investment. Topics include types of fixed-income securities and their characteristics, fixed-income markets, fixed-income portfolio benchmarks, fixed-income valuation and return analysis, term structure, analysis of interest rate risk, analysis of credit risk, valuing bonds with embedded options, structured products, fixed-income portfolio management strategies, and duration.

FIN 670. Derivative and Alternative Investment. 4 Units.
Derivative Alternative Investment Instruments. Topics include forward markets, futures markets, options markets, swaps markets, credit derivatives markets, real estate, private equity, venture capital, hedge fund, distressed securities, and commodities.

FIN 675. Internship. 4 Units.
Prerequisites: consent of instructor and department's internship coordinator
Supervised work and study in private or public organizations. May be repeated once for credit. A total of two College of Business and Public Administration 675 courses may be applied toward graduation. Graded credit/no credit.

FIN 680. Corporate Financial Strategy. 4 Units.
Prerequisites: FIN 602 or consent of instructor
Advanced topics in the field of corporate finance such as mergers and acquisitions, capital structure policy, dividend policy, and corporate restructuring. Emphasizes financial strategy and includes lecture and case study.

FIN 690. Advanced Topics in Finance. 4 Units.
Intensive study of an advanced topic in finance. May be repeated for credit as topics change.

FIN 695. Graduate Project. 4 Units.
Prerequisites: advancement to candidacy, written approval of student's graduate project committee, department chair and graduate director
Independent graduate research in finance. Project will be under direction of a faculty member.

FIN 696. Comprehensive Investment Analysis. 4 Units.
Comprehensive course develops the future investment manager's analysis skills and integrating knowledge from the Master of Science in Finance courses. Topics cover a wide range of investment tools and portfolio management, and asset valuation.

FIN 698A. Continuous Enrollment for Graduate Candidacy Standing. 1 Unit.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

FIN 698B. Continuous Enrollment for Graduate Candidacy Standing. 2 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

FIN 698C. Continuous Enrollment for Graduate Candidacy Standing. 3 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.
FIN 698D. Continuous Enrollment for Graduate Candidacy Standing. 4 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies.
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

FIN 698E. Continuous Enrollment for Graduate Candidacy Standing. 5 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies.
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

FIN 698F. Continuous Enrollment for Graduate Candidacy Standing. 6 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies.
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.

FIN 698Z. Continuous Enrollment for Graduate Candidacy Standing. 0 Units.
Prerequisites: advancement to candidacy and approval of program graduate coordinator or, if an interdisciplinary studies major, consent of the Dean of Graduate Studies.
Independent study leading to completion of requirements (other than course work) for the master's degree. To retain classified standing in the master's program, a student must enroll in 698 each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll in 698 through the university have full use of all university facilities. See Culminating Experience: Exam, Thesis, or Project in Graduate Degree and Program Requirements section of the Bulletin of Courses. 698 is a variable unit course, see fee schedule in the Financial Information section of the Bulletin of Courses. Earned units are not degree-applicable nor will they qualify for financial aid.