

# Department of Accounting and Finance

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

The university offers concentrations in Accounting, Finance and Financial planning within the Bachelor of Arts in Administration (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/administration-ba/>) and the Master of Business Administration (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/mba/>). A Certificate in Accounting (<https://catalog.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.

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.

The Master of Science in Finance (MSF), a Self-support program offered through the College of Extended and Global Education (<https://cel.csusb.edu/>), provides post-baccalaureate students pursuing a career in investments with a high-quality master-level [education in the field of investment education](#). The objective is to educate post-baccalaureate students to be experts in investment analysis and portfolio management. The Master of Science in Finance is open to all qualified students regardless of undergraduate major.

## Current Faculty

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

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

John R. Dorocak, Professor of Accounting and Finance  
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, Professor of Accounting and Finance  
B.A. 2002, Peking University  
M.S. 2006, Boston University  
Ph.D. 2013, University of Texas - San Antonio

John Jin, Professor of Accounting and Finance  
B.A. 1979, M.B.A. 1981, Yon-Sei University  
M.S. 1984, University of Illinois at Urbana-Champaign

Ph.D. 1989, University of Arizona

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

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

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

Yu Liu, Associate Professor in Accounting and Finance  
B.E. 2003, Huazhong University  
MBA 2010 Southern New Hampshire University  
Ph.D. 2016 Georgia State University

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

Hang Pei, Associate Professor of Accounting and Finance  
B.A. 2007, Beihang University  
M.A. 2010, The George Washington University  
Ph.D. 2016, The George Washington University

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

Gilna Samuel, Assistant Professor of Accounting and Finance  
B.S. 2011, Morgan State University  
M.S. 2013, Pennsylvania State University  
Ph.D. 2018, Rensselaer Polytechnic Institute

Ghulam Sarwar, Professor of Accounting and Finance  
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

Winifred Scott, Associate Professor of Accounting and Finance  
B.S. 1981, California State University, Dominguez Hills  
M.B.A. 1993, California State University, San Bernardino  
Ph.D. 2000, Florida State University

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

Austin Shelton, Assistant Professor of Accounting & Finance  
B.S. 2008, University of Arizona  
M.S. 2010, University of Arizona  
Ph.D. 2019, Florida Atlantic University

Taewon Yang, Professor of Accounting and Finance, Chair  
B.S. 1993, Hankuk Aviation University  
M.B.A. 1996, Ohio State University

Ph.D. 2002, University of Massachusetts

## Emeriti

Gene L. Andrusco

Frank Benson

Cynthia Bird

James Estes, Professor of Accounting and Finance

Linvol Henry

Sung-Kyoo Huh, Professor of Accounting and Finance

B.E. 1977, Korea University

M.B.A. 1982, State University of New York, Buffalo

D.B.A. 1988, Kent State University

Rauf A. Khan

Barry Knight

Eldon Lewis

Richard Lillie

Steven Mintz

Gordon Patzer

David Schalow

John Scribner

Hossein Shalchi

Kenneth Thygeron

Michael Trubnick

Mohamad T. Vaziri

L. Curtis Westbrook, Jr.

## Graduate Degree

### Master of Science

- Accountancy (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/accounting-finance/accountancy-ms/>)
- Finance (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/accounting-finance/finance-ms/>) (Self-support - offered through the College of Extended and Global Education (<https://cel.csusb.edu/>))

### Minors

- Accounting (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/accounting-finance/accounting-minor/>)
- Finance (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/accounting-finance/finance-minor/>)
- Real Estate (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/accounting-finance/real-estate-minor/>)

## Certificates

- Accounting (<https://catalog.csusb.edu/colleges-schools-departments/business-public-administration/accounting-certificate/>) (Offered through the College of and Global Education (<https://cel.csusb.edu/>))

## Accounting Courses

### ACCT 2110. Introductory Accounting I. Units: 3

Fundamentals of recording, analyzing, and communicating financial information including income determination, assets and liability relationships and preparation of financial statements. Previously offered as ACCT 211.

### ACCT 2120. Introductory Accounting II. Units: 3

Semester Prerequisite: ACCT 2110. Quarter Prerequisite: ACCT 211  
Continuation of Introductory Accounting I with emphasis on Analysis of accounting methods providing data for optimal managerial decisions, implementation and control. Topics include cost allocation; cost, volume and price relationships; product cost accounting and control systems; operations and capital budgeting, and related behavioral, reporting and information processing aspects. Previously offered as ACCT 212.

### ACCT 3110. Financial Accounting and Reporting. Units: 3

Fundamentals of recording, analyzing, and communicating financial data to inform various corporate stakeholders. Topics include income determination, assets, liability and stockholder's equity relationships, preparation of financial statements and corporate legal issues related to GAAP reporting.

### ACCT 3120. Managerial Accounting Analysis. Units: 3

Fundamentals of processing and analyzing accounting data for managers to perform their managerial functions of planning, control and decision-making. Topics include costing methods, cost volume and profit analysis, incremental analysis, budgeting and variance analysis.

### ACCT 3150. Accounting Information Systems and Business Ethics. Units: 3

Introduction to the concepts, objectives and importance of properly designed accounting information systems and professional ethics. Extensive study of internal controls including systems documentation. Materials fee required. Previously offered as ACCT 315.

### ACCT 3470. Management Accounting and Ethics in Business. Units: 3

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 offered as ACCT 347.

**ACCT 3720. Intermediate Accounting I. Units: 3**

Semester Prerequisite: ACCT 2110 and ACCT 2120. Quarter Prerequisite: ACCT 211 and ACCT 212

First of a two-course sequence covering an in-depth study of financial accounting topics, including accounting valuation and reporting practices. Three major areas examined include financial accounting theory, current and noncurrent assets, and current and noncurrent liabilities. Formerly ACCT 372.

**ACCT 3730. Intermediate Accounting II. Units: 3**

Semester Prerequisite: ACCT 3720. Quarter Prerequisite: ACCT 372  
Continuation of ACCT 3720 with emphasis on financial accounting areas including stockholders equity, dilutive securities, investments, income measurement issues, and the preparation and analysis of financial statements. Formerly ACCT 373.

**ACCT 4260. Introduction to Taxation. Units: 3**

Semester Prerequisite: ACCT 2110 and junior standing. Quarter Prerequisite: 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. Formerly offered as ACCT 426.

**ACCT 4400. Financial Statement Auditing. Units: 3**

Semester Prerequisite: ACCT 3150 and ACCT 3730. Quarter Prerequisite: 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. Generally accepted auditing standards will be critically examined. Materials fee required. Formerly offered as ACCT 440.

**ACCT 5200. Forensic Accounting I. Units: 3**

Semester Prerequisite: ACCT 3730

This course provides an overview of Forensic Accounting knowledge, skills, and responsibilities needed for career development in the field. It also covers the ethical and legal environment in which professionals practice. Topics include Fraud, Bankruptcy, Digital Forensics, Family Law, Economic Damages and Business Valuations.

**ACCT 5300. Advanced Tax Topics: Corporate Taxation. Units: 3**

Semester Prerequisite: ACCT 4260

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. Formerly ACCT 630/6300.

**ACCT 5360. Corporate and Partnership Taxation. Units: 3**

Semester Prerequisite: ACCT 4260

The basic concepts and basic tax forms of the federal income taxation of corporations and partnerships. Includes an introduction to tax research. Formerly offered as ACCT 536.

**ACCT 5390. Advanced Accounting. Units: 3**

Semester Prerequisite: ACCT 3730 with a "C" or better grade. Quarter Prerequisite: ACCT 373 with a "C" or better grade

Topics include accounting and reporting for mergers and acquisitions, accounting for consolidation, accounting for partnerships, foreign currency transaction and translation, and accounting for segment reporting. Formerly offered as ACCT 539.

**ACCT 5410. EDP Auditing and Control. Units: 3**

Semester Prerequisite: ACCT 4400. Quarter Prerequisite: ACCT 440

This course builds on the knowledge base from Introductory Auditing, not only to provide students with an in-depth understanding of professional standards, but also to prepare students for the responsibilities and challenges faced as an auditor in charge. The course assumes a base line knowledge of internal and external audit, and will also cover advanced topics concerning complex auditing judgments. Materials fee required. Formerly ACCT 541.

**ACCT 5440. Accounting Law, Ethics and Institutions. Units: 3**

Semester Prerequisite: MGMT 2300 or equivalent. Quarter Prerequisite: MGMT 230 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 political and regulatory institutions that affect the practice of public accounting. Formerly offered as ACCT 544.

**ACCT 5470. Advanced Cost Accounting. Units: 3**

Semester Prerequisite: ACCT 3470. Quarter Prerequisite: 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 offered as ACCT 547.

**ACCT 5560. Estates and Gifts, Ethics and other Specialized Taxation Topics. Units: 3**

Semester Prerequisite: ACCT 4260. Quarter Prerequisite: ACCT 426

Professional ethics in tax practices and taxation topics not covered in depth in ACCT 4260 and 5360, 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 offered as ACCT 556.

**ACCT 5680. Accounting for Government and Not-for-Profit Organizations. Units: 3**

Semester Prerequisite: ACCT 2110. Quarter Prerequisite: ACCT 211

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. Previously offered as ACCT 468.

**ACCT 5753. Accounting Internship. Units: 3**

Supervised work and study in Accounting functions of private or public organizations. May be repeated once for credit. A total of six units of ACCT 5753 (Accounting Internship) course may be applied toward graduation. May be taken two times for six units. Graded credit/no credit. Formerly ACCT 575.

**ACCT 5755. Internship. Unit: 1**

Semester Prerequisite: Consent of college internship coordinator. Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator  
Supervised work and study in private or public organizations. May be repeated for credit. A total of six units of Jack H. Brown College of Business and Public Administration 5753 or 5755 courses may be applied toward graduation. Graded credit/no credit.

**ACCT 5915. Seminar in Accounting. Unit: 1**

An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change.

**ACCT 5930. Seminar in Accounting. Units: 3**

An intensive study of some phase of accounting to be developed by the instructor. May be repeated for credit as topics change. Formerly offered as ACCT 590.

**ACCT 5951. Independent Study. Unit: 1**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Course is cross-listed across different departments within the college.

**ACCT 5952. Independent Study. Units: 2**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Formerly offered as 595B. Course is cross-listed across different departments within the college.

**ACCT 5953. Independent Study. Units: 3**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Formerly offered as 595D. Course is cross-listed across different departments within the college.

**ACCT 5955. Independent Study. Unit: 1**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Course is cross-listed across different departments within the college.

**ACCT 5980. CPA Preparation & Practice. Units: 0**

Students will practice mock CPA questions and understand CPA exam structure and registration process. Graded CR/NC. May be taken four times.

**ACCT 6060. Accounting for Managerial Decision-Making. Units: 3**

Semester Prerequisite: ADMN 9992  
How to use financial information on financial statements or other statements provided by accounting professionals for business decisions such as firm valuations, investment decisions, managerial decisions and contracting will be discussed in-depth. Relevant practical cases will be heavily used for students to gain competence in using financial information to support business decisions. Formerly ACCT 606.

**ACCT 6100. Financial Accounting from the User Perspective with Data Analytics in Accounting. Units: 3**

Semester Prerequisite: MBA Students ACCT 6060, MSA Students advance to candidacy or department approval  
An in-depth study of financial accounting from the user perspective will be conducted. Reporting/ disclosing financial information, use of financial information with other relevant information for economic decisions, accounting information manipulations, and data analytics in accounting are the major topics to be discussed in this course. Formerly ACCT 610.

**ACCT 6150. Controllership and Professional Ethics. Units: 3**

Semester Prerequisite: MBA Students ACCT 6060, MSA Students advance to candidacy or department approval. Quarter Prerequisite: MBA Students ACCT 606, MSA Students consent of MSA director or department chair  
Designing and implementing control systems used to plan and control the firm's performance through case analysis. Topics of cases include Ethics, Cost Behavior Analysis, Balanced Scorecard, Activity Based Management, Target Costing, Transfer Pricing, Quality Cost, Environmental Cost and Performance Evaluation. Formerly ACCT 615.

**ACCT 6200. Seminar in Advanced Auditing, Accounting Information Systems and Accounting Data Analytics. Units: 3**

Semester Prerequisite: Advancement to candidacy or department approval  
The aim of the current coursework is to prepare students for the CPA exam. The topics covered are based on multiple sources - Principles of Auditing textbook, Becker CPA review textbook and Auditing & Fraud Case Studies (online and offline). The topics are carefully selected to give students a complete overview of the CPA exam requirements. Formerly ACCT 620.

**ACCT 6250. Advanced Internal Auditing. Units: 3**

Internal Auditing is about evaluation of the organization's internal controls, accounting processes and corporate governance. Critical functions of Internal Auditors involve ensuring timely and accurate financial reporting, collection and processing of data helping operational efficiency and data integrity, etc. This course focuses on learning critical skillsets to be successful as an Internal Auditor. Certification available for this field of accounting is the CIA (Certified Internal Auditor).

**ACCT 6420. International Accounting. Units: 3**

Semester Prerequisite: Advancement to candidacy or department approval. Quarter Prerequisite: Consent of MSA director or department chair

Current developments in international accounting. Explains similarities and differences among US GAAP and international accounting standards. Discusses social, economic, and political influences on comparative accounting theories and practices. Formerly ACCT 642.

**ACCT 6500. Advanced Financial Reporting Seminar. Units: 3**

Semester Prerequisite: Advancement to candidacy or department approval

Provides update on accounting and auditing standards, focusing on regulations applicable to complex financial transactions. Includes case studies and an emphasis on professional research to address questions pertaining to professional practice. Successful completion satisfies the graduate writing requirement.

**ACCT 6755. Internship. Unit: 1**

Semester Prerequisite: Consent of college internship coordinator. Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator

Supervised work and study in private or public organizations. May be repeated for credit. A total of six units of Jack H. Brown College of Business and Public Administration 5753 or 5755 courses may be applied toward graduation. Graded credit/no credit.

**ACCT 6960. MSA Project. Units: 3**

Semester Prerequisite: Advancement to candidacy or department approval. Quarter Prerequisite: Consent of MSA director or department chair

Students demonstrate their readiness to enter the accounting profession by completing a series of projects that require the application of knowledge and skills learned in the MSA program. Graded credit/no credit. Formerly ACCT 697.

**ACCT 6970. MSA Comprehensive Examination. Units: 3**

Semester Prerequisite: Advancement to candidacy, approval of MSA Coordinator and/or Department Chair, and in good academic standing This course will prepare students to take the comprehensive exam for the Master of Science in Accountancy (Online). The comprehensive examination will be taken at the end of the course. Weekly study guidelines will be offered. The comprehensive examination will consist of 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 semester of coursework. May be taken two times for six units with the approval of the MSA Coordinator and/or Department Chair.

**ACCT 6990. Continuous Enrollment for Graduate Candidacy Standing. Units: 0**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6991. Continuous Enrollment for Graduate Candidacy Standing. Unit: 1**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6992. Continuous Enrollment for Graduate Candidacy Standing. Units: 2**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6993. Continuous Enrollment for Graduate Candidacy Standing. Units: 3**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6994. Continuous Enrollment for Graduate Candidacy Standing. Units: 4**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6995. Continuous Enrollment for Graduate Candidacy Standing. Units: 5**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6996. Continuous Enrollment for Graduate Candidacy Standing. Units: 6**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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.

## **Finance Courses**

### **FIN 1001. Financial Choices in Life. Units: 2**

An introduction to how financial choices affect lifestyle decisions, economic stress, and well-being. Topics include how students deal with credit cards, student loans, leasing vs. buying cars, insurance, employee benefits, housing, investments, and retirement decisions. Formerly offered as FIN 101.

### **FIN 3001. Finance I. Units: 3**

Semester Prerequisite: MATH 1301 or MATH 1401 or MATH 1601 or MATH 2210 and ACCT 2120 and ADMN 2100 or consent of instructor. Quarter Prerequisite: ACCT 212 or ACCT 312, MATH 110 and ADMN 210

First of a two-course sequence of introduction to modern financial theory. Topics include the role of finance in the management, the analysis of financial statements, long-term financial planning and growth, the time value of the money, the valuation of bonds and stocks, and capital budgeting techniques applied to relevant cash flows. Formerly offered as FIN 313.

### **FIN 3002. Finance II. Units: 3**

Semester Prerequisite: FIN 3001. Quarter Prerequisite: FIN 313  
Second of a two-course sequence of introduction to modern financial theory (continuation of FIN 3001). Topics include efficient market hypothesis, risk and return measures, the security market line, the cost of capital, capital structure, short-term finance and planning, dividend policy, credit/liquidity management, and basic concepts of options, mergers and careers in finance. Formerly offered as FIN 314.

### **FIN 3003. Corporate Finance. Units: 3**

Introduction to modern financial theory and practice. Topics include the role of finance in management, the analysis of financial statements, long-term financial planning and growth, the time value of the money, valuation, financial markets, and capital budgeting techniques.

**FIN 3555. Business and Asian Culture. Units: 3**

Introduction to religions, philosophies, cultures, characteristics, histories, and etiquettes of Asian countries from a business perspective. Topics also include the historical experiences and cultural contributions of Asian Americans to American society. As a practical approach to doing business with Asian countries and Asian communities, the course introduces international business practices including documentation, customs clearance procedures, shipping, the methods and instruments of payment, and international commercial terms. (Also offered as FIN 5555. Students may not receive credit for both.) Students in FIN 5555 must complete additional requirements. Satisfies DI, G designations.

**FIN 3600. Financial Planning Process and the Psychology of Financial Planning. Units: 3**

Semester Prerequisite: FIN 3001

This course covers the financial planning process which includes, financial statements, cash flow management, time value of money, and economic concepts. Psychology of planning content includes, client and planner attitudes, values, and biases, principles of counseling and effective communication, and behavioral finance. Formerly offered as FIN 360.

**FIN 3650. Risk Management and Insurance. Units: 3**

Semester Prerequisite: FIN 3001

Principles of insurance and related risk, deepening knowledge about insurance and different type of compensation. This course covers the following topics: health insurance, disability income insurance, long term care insurance, annuities, life insurance, etc.

**FIN 3800. Principles of Real Estate. Units: 3**

Semester Prerequisite: FIN 3001 or consent of instructor. Quarter Prerequisite: FIN 313 or consent of instructor

Basic issues in real estate, including legal concepts, appraisal, financing, investment, brokerage, and management of real estate. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 380.

**FIN 3850. Real Estate Accounting. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor

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. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 385.

**FIN 4200. Entrepreneurial Finance. Units: 3**

Semester Prerequisite: FIN 3001 and 3002. Quarter Prerequisite: 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. Formerly offered as FIN 420.

**FIN 4320. Financial Institutions and Capital Market. Units: 3**

Semester Prerequisite: FIN 3001 and FIN 3002. Quarter Prerequisite: FIN 313 and FIN 314

A study of the structure, operations, portfolio compositions, and problems of financial intermediaries and financial markets. Formerly offered as FIN 432.

**FIN 4330. International Finance. Units: 3**

Semester Prerequisite: FIN 3001

A study of the financial principles and tools and their applications to international business decisions. Topics include foreign exchange markets, foreign exchange risk and hedging, foreign investment analysis, international money and capital markets, and international trade finance. Materials fee required. Satisfies G designation.

**FIN 4450. Financial Data Analytics. Units: 3**

Semester Prerequisite: FIN 3001 or instructor approval. Quarter Prerequisite: FIN 314

This course introduces the modern tools utilized to analyze real-world financial problems. Students obtain practical experience in acquiring, preparing, and analyzing financial data using techniques such as machine learning and prediction models. Financial applications discussed include portfolio construction, risk management, fraud detection, lending decisions, and valuation of financial assets such as stocks and bonds. Students are advised to take this course near the end of their program. Materials fee required.

**FIN 4590. Financial Case Studies. Units: 3**

Semester Prerequisite: FIN 3001, FIN 3002. Prerequisite: FIN 313, FIN 314

Advanced topics in the field of finance such as financial statement analysis, capital budgeting, capital structure, retirement planning, etc. Emphasizes financial decision making and includes lectures and case studies.

**FIN 4600. Retirement Planning. Units: 3**

Semester Prerequisite: FIN 3600 or consent of instructor

This course covers the following topics: social security and medicare, retirement plans: qualified and non-qualified plans, retirement income, business succession planning, etc. Formerly offered as FIN 460.

**FIN 4690. Tax and Estate Planning. Units: 3**

Semester Prerequisite: FIN 3001

Principles of Tax and Estate Planning. This course covers topics of tax law, income tax of business entities and trusts and estates, tax reduction and management, tax of property transaction, charitable and philanthropic contribution, property titling and beneficiary designations, estate and incapacity planning, gift, estate, GST tax, types and taxation of trusts, marital deduction, planning for divorce and unmarried couples, etc.

**FIN 4800. Real Estate Appraisal. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor

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. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 480.

**FIN 4810. Real Estate Practice. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor  
 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. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 481.

**FIN 4820. Real Estate Development. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor  
 Aspects of the real estate development process from the location of the property to the best use of the property. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 482.

**FIN 4850. Legal Aspects of Real Estate. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor  
 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. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 485.

**FIN 5230. Security Trading and Analysis. Units: 3**

Semester Prerequisite: FIN 3001 and 3002 or FIN 6020. Quarter Prerequisite: FIN 313 and 314 or FIN 602  
 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. Formerly offered as FIN 523.

**FIN 5270. Financial Derivatives. Units: 3**

Semester Prerequisite: FIN 3001 and FIN 3002 or FIN 6020. Quarter Prerequisite: FIN 313 and FIN 314 or FIN 602  
 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. Formerly offered as FIN 527.

**FIN 5300. Financial Theory and Practice. Units: 3**

Semester Prerequisite: FIN 3001 and FIN 3002  
 An in-depth study of financial management with application to capital markets, financial planning, capital budgeting, capital structure, portfolio selection and managerial problems. Formerly known as FIN 430/4300.

**FIN 5350. Investment Analysis. Units: 3**

Semester Prerequisite: FIN 3001, FIN 3002, and (FIN 4300 or FIN 3650)  
 Introduction to the security analysis and the modern portfolio theory. It provides an analytic, rather than institutional, approach to understand modern treatment of risk and return characteristics of stocks, bonds, options, and portfolio. Formerly known as FIN 435/4350. Materials fee required.

**FIN 5460. Student Managed Investment Fund. Units: 3**

Semester Prerequisite: FIN 3001 and 3002. Quarter Prerequisite: FIN 313 and 314  
 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. May be taken two times for six units. Formerly FIN 546.

**FIN 5555. Trade and Business in Asia. Units: 3**

Introduction to religions, philosophies, cultures, characteristics, histories, and etiquettes of Asian countries from a business perspective. Topics also include the historical experiences and cultural contributions of Asian Americans to American society. As a practical approach to doing business with Asian countries and Asian communities, the course introduces international business practices including documentation, customs clearance procedures, shipping, the methods and instruments of payment, and international commercial terms. (Also offered as FIN 3555. Students may not receive credit for both.) Students in FIN 5555 must complete additional requirements. Formerly offered as FIN 555.

**FIN 5600. Code of Ethics and Standards of Conduct in Financial Plan Development. Units: 3**

Semester Prerequisite: FIN 3001, FIN 3002 and FIN 3600  
 CFP Board's code of Ethics and Standard of Conduct. This course covers the CFP Board's code of ethics and standard conduct, procedural rules, the structure of financial institutions, financial service regulations and requirements, consumer protection laws and fiduciary standards and applications, etc. This course also covers the creation and presentation of a financial plan.

**FIN 5753. Finance Internship. Units: 3**

Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator  
 Supervised work and study in Financial function of private or public organizations. May be repeated once for credit. A total of six units of FIN 5753 (Finance Internship) course may be applied toward graduation. Graded credit/no credit. May be taken two times for six units. Formerly FIN 575.

**FIN 5755. Internship. Unit: 1**

Semester Prerequisite: Consent of college internship coordinator. Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator  
 Supervised work and study in private or public organizations. May be repeated for credit. A total of six units of Jack H. Brown College of Business and Public Administration 5753 or 5755 courses may be applied toward graduation. Graded credit/no credit.

**FIN 5850. Real Estate Finance. Units: 3**

Semester Prerequisite: (FIN 3001 or FIN 6020) and FIN 3800; or consent of instructor. Quarter Prerequisite: (FIN 313 or FIN 602) and FIN 380; or consent of instructor  
 Financial aspects of real estate investment, including analysis of investment characteristics, lending environment, financial instruments, and effective loan proposals. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 585. Materials fee required.



**FIN 5860. Computer Applications in Real Estate. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor  
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. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 586.

**FIN 5880. Real Estate Office Administration. Units: 3**

Semester Prerequisite: FIN 3800 or consent of instructor. Quarter Prerequisite: FIN 380 or consent of instructor  
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. Satisfies one of the state requirements toward the real estate broker license. Formerly offered as FIN 588.

**FIN 5915. Seminar in Finance. Unit: 1**

An intensive study of some phase of finance to be developed by the instructor. May be repeated for credit as topics change.

**FIN 5930. Seminar in Finance. Units: 3**

An intensive study of some phase of finance to be developed by the instructor. May be repeated for credit as topics change. Formerly offered as FIN 590.

**FIN 5951. Independent Study. Unit: 1**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Course is cross-listed across different departments within the college.

**FIN 5952. Independent Study. Units: 2**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Formerly offered as 595B. Course is cross-listed across different departments within the college.

**FIN 5953. Independent Study. Units: 3**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Formerly offered as 595D. Course is cross-listed across different departments within the college.

**FIN 5955. Independent Study. Unit: 1**

Semester Prerequisite: Junior status, or graduate status  
Special topics involving library and/or field research. A total of 8 units in any Jack H. Brown College of Business and Public Administration 5951, 5952, 5953, 5955 may be applied toward graduation. Consent of instructor and approval by the department of a written project/proposal submitted to the appropriate department in the Jack H. Brown College of Business and Public Administration on a standard application filed in advance of the semester in which the course is to be taken. Course is cross-listed across different departments within the college.

**FIN 6020. Financial Theory and Corporate Finance. Units: 3**

Modern finance theory and analysis of financial decision making. Topics include agency theory, time value of the money, risk and return, capital asset pricing model, capital market efficiency, bond and stock valuation, financial planning, cost of capital, capital budgeting, short-term financial management, capital structure, hybrid securities. Case studies are introduced. Formerly FIN 602.

**FIN 6220. Entrepreneurial and Venture Finance. Units: 3**

Semester Prerequisite: FIN 6020. Quarter Prerequisite: 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. Formerly offered as FIN 622.

**FIN 6510. Financial Institutions and Markets. Units: 3**

Semester Prerequisite: FIN 6020. Quarter Prerequisite: FIN 602  
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, Federal Reserves System, and market regulation and policies. Formerly offered as FIN 651.

**FIN 6530. Investment Analysis and Portfolio Management. Units: 3**

Semester Prerequisite: FIN 6020. Quarter Prerequisite: FIN 602  
Comprehensive introduction to the descriptive and formalized quantitative areas of security analysis, valuation, hedging, and portfolio management. This course includes activity in laboratory and a project analysis. Materials fee required. Formerly offered as FIN 653.

**FIN 6540. International Finance. Units: 3**

Semester Prerequisite: FIN 6020. Quarter Prerequisite: 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, currency risk management, current asset management and comparative financial systems. Formerly offered as FIN 654.

**FIN 6755. Internship. Unit: 1**

Semester Prerequisite: Consent of college internship coordinator. Quarter Prerequisite: senior standing preferred; consent of instructor and the departments internship coordinator  
Supervised work and study in private or public organizations. May be repeated for credit. A total of six units of Jack H. Brown College of Business and Public Administration 5753 or 5755 courses may be applied toward graduation. Graded credit/no credit.

**FIN 6770. Financial Data Analytics with Python and SQL. Units: 3**

This course offers a comprehensive exploration of essential financial concepts and portfolio management strategies, designed to equip students with the practical skills necessary for today's finance industry. Using Python, Excel, and SQL as key tools, students will actively apply financial theories to real-world scenarios. Through hands-on projects, they will develop the ability to optimize portfolios, assess and manage financial risks, and gain insights into market trends.

**FIN 6771. Ethical and Professional Standards. Units: 3**

Professional codes, standards, guidelines, ethical practices, regulations, and laws relevant to the investment industry. Topics include CFA Institute Code of Ethics and Standards of Professional Conduct, Code of Professional Conduct, Research Objectivity Standards, and Soft Dollar Standards. Formally offered as FIN 661.

**FIN 6772. Quantitative Method for Finance. Units: 3**

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 applied to financial asset valuation. Formally offered as FIN 662.

**FIN 6773. Financial Market and Environment. Units: 3**

Introduction to the structure and the function of financial markets and the role of financial institutions. Explores the principles that connect financial markets, financial institutions, and the economy. Topics include the firm and market structures, market efficiency, equilibrium and business cycles, monetary policy, and fiscal policy. Formally offered as FIN 663.

**FIN 6774. Financial Statement Analysis I. Units: 3**

Principal financial reporting system. Topics include analysis of principal financial statements, inventories and long lived assets, taxes, debt, and off balance sheet. Formally offered as FIN 664.

**FIN 6775. Financial Statement Analysis II. Units: 3**

Semester Prerequisite: FIN 6774. Quarter Prerequisite: FIN 664  
Advanced financial reporting system. Topics include analysis of pensions, stock compensation, and other employee benefits; inter-corporate investments; business combinations; global operations; and ratio. Formally offered as FIN 665.

**FIN 6776. Advanced Corporate Finance. Units: 3**

Semester Prerequisite: FIN 6775. Quarter Prerequisite: FIN 665  
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. Course equivalent to FIN 5300; credit may not be awarded for both. Formally known as FIN 666.

**FIN 6777. Portfolio Management. Units: 3**

Semester Prerequisite: FIN 6776. Quarter Prerequisite: FIN 666  
Modern portfolio management theory, practice, and analysis. Topics include investment policy, modern portfolio management, behavioral finance, management of portfolios, tax efficiency strategies, asset allocation, portfolio construction and revision, risk management, execution of portfolio decisions, and performance evaluation. Course equivalent to FIN 5350; credit may not be awarded for both. Formally known as FIN 667.

**FIN 6778. Global Equity Investment. Units: 3**

Semester Prerequisite: FIN 6776. Quarter Prerequisite: FIN 666  
Equity Investment in global context. Topics include currency exchange rates, international trade and capital flows; global equity markets characteristics, institutions, and benchmarks; types of equity securities and their characteristics; valuation of individual equity securities; and fundamental analysis. Formally offered as FIN 668.

**FIN 6779. Fixed Income. Units: 3**

Semester Prerequisite: FIN 6776. Quarter Prerequisite: FIN 666  
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. Formally offered as FIN 669.

**FIN 6780. Derivative and Alternative Investment. Units: 3**

Semester Prerequisite: FIN 6776. Quarter Prerequisite: FIN 666  
Modern theory and practice of derivative securities and alternative investments. Topics include options, forward, and futures, and swap contracts and their valuation; usage of derivatives in portfolio management; credit derivatives markets and instruments; real estate valuation; private equity and venture capital valuation; hedge fund strategies; commodities and managed futures; and alternative investments and their characteristics. Course equivalent to FIN 5270; credit may not be awarded for both. Formally offered as FIN 670.

### **FIN 6790. Comprehensive Investment Analysis. Units: 3**

Semester Prerequisite: Completion of 11 courses of the Master of Science in Finance (MSF) program. Quarter Prerequisite: Completion of 11 courses of the Master of Science in Finance (MSF) program

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. Formally offered as FIN 696.

### **FIN 6800. Corporate Financial Strategy. Units: 3**

Semester Prerequisite: FIN 6020 or consent of instructor. Quarter Prerequisite: FIN 602 or consent of instructor

Advanced topics in the field of corporate finance such as mergers and acquisitions, capital structure policy, capital budgeting, and corporate restructuring. Emphasizes financial strategy and includes lecture and case study. Formerly FIN 680.

### **FIN 6980. Finance Comprehensive Examination. Units: 0**

An assessment of student ability to integrate the knowledge of finance area, show critical and independent thinking, and demonstrate mastery of the subject matter in Finance. May be taken after advancement to candidacy. May be repeated for credit. Graded credit/no credit.

### **FIN 6985. MSF Portfolio. Units: 0**

Semester Prerequisite: Advancement to candidacy, approval of department, completion of 11 courses in the Master of Science in Finance (MSF) program and in good academic standing  
Preparation and submission of a portfolio containing assignments representing successful work in the Master of Science in Finance (MSF) program, accompanied by a reflective essay showing how the portfolio demonstrates the accomplishment of the goals of the program. Graded credit/no credit.

### **FIN 6990. Continuous Enrollment for Graduate Candidacy Standing. Units: 0**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6991. Continuous Enrollment for Graduate Candidacy Standing. Unit: 1**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6992. Continuous Enrollment for Graduate Candidacy Standing. Units: 2**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6993. Continuous Enrollment for Graduate Candidacy Standing. Units: 3**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6994. Continuous Enrollment for Graduate Candidacy Standing. Units: 4**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6995. Continuous Enrollment for Graduate Candidacy Standing. Units: 5**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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 6996. Continuous Enrollment for Graduate Candidacy Standing. Units: 6**

Quarter Prerequisite: 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 a Continuous Enrollment for Graduate Candidacy Standing course each quarter until the project or thesis is accepted or the comprehensive examination passed. Students who enroll 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. Continuous Enrollment for Graduate Candidacy Standing 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.