

# DEPARTMENT OF ACCOUNTING AND FINANCE

Business and Public Administration (bpa) (<https://catalog.csub.edu/general-information/csub-information/school-business-public-administration/>)

Department of Accounting and Finance (p. 1)

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The CSUB accounting program helps prepare students for a variety of career opportunities in public accounting, private accounting, and governmental accounting. It also helps prepare students for various professional certifications, such as the Certified Public Accountant (CPA), Certified Internal Auditor (CIA), and Certified Management Accountant (CMA) certifications. See an advisor for more information about this program.

CSUB finance classes help prepare students for a variety of career opportunities in finance, such as financial analyst, financial planner, credit manager, investment banker, portfolio manager, etc. Moreover, it helps students prepare for various professional designations, such as Chartered Life Underwriter (CLU), Chartered Financial Counselor (ChFC), Certified Financial Planner (CFP), Chartered Financial Analyst (CFA), Certified in Financial Management (CFM), Chartered Property and Casualty Underwriter (CPCU), and Accredited Pension Administrator (APA.) See an advisor for more information about this program.

## Courses

### ACCT 2200 Introduction to Financial Reporting and Accounting (3)

This course introduces students to basic features of financial accounting systems with emphasis on the accounting cycle and the preparation of financial statements for both corporations and sole proprietorships.

**Typically Offered:** Fall, Spring

### ACCT 2210 Introduction to Managerial Accounting (3)

This course introduces students to basic features of internal reporting systems with an emphasis on decision making. Following a review of the financial accounting cycle, budgeting for planning and control will be stressed with emphasis on cash management, working capital management, inventory management, product costing, cost volume profit analysis, and cost allocation. Prerequisite: ACCT 2200.

**Requisite(s):** Prerequisite: ACCT 2200

**Typically Offered:** Fall, Spring

### ACCT 2350 Business Law (3)

This course provides an overview of legal principles that affect commercial transactions and a basic framework for analyzing the legal dimensions of business practices and operations. Topics include contract law, E-contracts, UCC sale of goods, property law, torts, constitutional and administrative law, partnership and corporate law, and ethics.

### ACCT 3000 Intermediate Accounting I (3)

This course provides an intensive study of basic financial accounting theory, financial statements, the accounting cycle, working capital accounts, and operational assets. It also extensively covers revenue recognition concepts. Prerequisite: ACCT 2210.

**Requisite(s):** Prerequisite: ACCT 2210

**Typically Offered:** Fall, Spring

### ACCT 3010 Intermediate Accounting II (3)

This course is the continuation of the study of financial accounting theory from Intermediate Accounting I. Specific topics covered includes long-term liabilities, stockholders' equity, accounting changes, error analysis, cash flow and accounting for income taxes, leases and pension costs. Prerequisite: ACCT 3000. Strongly recommended: FIN 3000.

**Requisite(s):** Prerequisite: ACCT 3000 or 300

**Typically Offered:** Fall, Spring

### ACCT 3030 Managerial Accounting (3)

This course provides an intensive study of cost accumulation systems for manufacturing and service enterprises. Emphasis is on managerial cost analysis and management decision making. Prerequisite: ACCT 2210.

**Requisite(s):** Prerequisite: ACCT 2210

**Typically Offered:** Fall, Spring

### ACCT 3170 Agribusiness Accounting (3)

This course addresses accounting issues unique to agribusiness. Topics to be covered include: review of basic accounting concepts from the perspective of agribusiness, income taxes, management reports and data sources in agriculture, budgeting, financing, and ratio analysis. Students will learn the differences between cash accounting, accrual accounting, and crop/field accounting. They will also learn what method is most useful for different objectives such as field/crop management, overall farm management, overall farm reporting, tax reporting, reports for lenders, and reports for owners/shareholders. Prerequisite: ACCT 2210. Cross-listed as ACCT 3170 or AGBS 3570.

**Requisite(s):** Prerequisite: ACCT 2210

**Typically Offered:** Spring

### ACCT 3250 Fundamentals of Tax- Individuals (3)

This course is an introduction to US Income Taxation with the focus on taxation of individuals. It starts with the tax laws and related research sources. It then covers the basics of gross income, income exclusions, deductions, tax rates, credits, and collection methods. Specific subjects include basis of assets, depreciation, taxation of sales and exchanges, loss limitations and alternative minimum tax. The students will also learn how to hand-write individual income tax returns. Prerequisites: ACCT 2200.

**Requisite(s):** Prerequisite: ACCT 2200

**Typically Offered:** Fall, Spring

### ACCT 3260 Fundamentals of Tax - Business (3)

This course is an introduction to the US Income Taxation of Business Entities. It starts with a brief summary of the laws and related research sources. The main objective is to understand the difference between treatment for taxation purposes and for financial statement reporting. This includes the typical income and expense items as well as special items such as depreciation, research and development, non-deductible items, loss limitations, carry-overs, alternative minimum tax, and tax credits. Coverage will also include the differing tax treatment of partnerships, LLC's and S corporations. Prerequisites: ACCT 2200.

**Requisite(s):** Prerequisite: ACCT 2200

**Typically Offered:** Fall, Spring

**ACCT 3600 Accounting Information Systems (3)**

This course covers general systems concepts and theory, with an emphasis on internal controls. It includes the collection and processing of accounting information, internal control aspects of accounting systems, systems life cycle in an accounting framework, and the interface of accounting systems and computer technology. Prerequisite: ACCT 2210.

**Requisite(s):** Prerequisite: ACCT 2210

**Typically Offered:** Fall, Spring

**ACCT 4000 Advanced and International Accounting (3)**

This course addresses advanced topics in accounting and will include coverage of a number of the following topics: special problems of accounting for business combinations, reorganizations, bankruptcies, partnerships, governmental and nonprofit organizations, trusts and estates, and international accounting. It will include discussion of the current issues related to the global harmonization of accounting standards (International Financial Reporting Standards) and the impact on the accounting profession. Prerequisite: ACCT 3010.

**Requisite(s):** Prerequisite: ACCT 3010

**Typically Offered:** Fall, Spring

**ACCT 4080 Auditing (3)**

This course covers the fundamentals of auditing theory and practice, ethical standards, auditing standards, auditing techniques, and the audit report; special emphasis is placed on independent audits by CPAs and the role of CPAs in society. Prerequisites: ACCT 3010 and ACCT 3600. May be repeated for credit up to a maximum of 20 units.

**Requisite(s):** Prerequisites: ACCT 3010 and ACCT 3600.

**Repeatable for Credit:** Yes, up to 20 units

**Typically Offered:** Fall, Spring

**ACCT 4350 Business Law II (3)**

This second course in business law expands application of legal principles that affect commercial transactions and further develops the basic framework for analyzing the legal dimensions of business practices and operations. Topics include: employment and labor law issues; consumer law; antitrust law; insurance law; wills and trusts; mortgages; secured transactions; suretyship; debtor-creditor relationships; bankruptcy law; federal securities regulations; criminal law; negotiable instruments; international law; environmental law; computers and the law; and professional liability and accountability. Prerequisite: ACCT 2350.

**Requisite(s):** Prerequisite: ACCT 2350 or 275

**ACCT 4500 Accounting Ethics (3)**

This course will focus on the unique issues and obligations of professional accountants. We will begin this study with a discussion of why accounting ethics matters and why students should study ethics at this point in their academic career. Further, students will examine what it means to be a professional accountant and will discuss what virtues accountants must possess to best serve the public interest. Students will study the language of ethics and will be able to distinguish between principles and rules. High profile cases will be used to demonstrate the failings of the profession and individual accountants. An in-depth study of ethical standards for the various professional accounting organizations at the national and state levels will enable students to understand the ethical framework from which they will operate as professional accountants. Prerequisites: ACCT 3010.

**Requisite(s):** Prerequisite: ACCT 3010

**ACCT 4600 Fraud Examination (3)**

This course is an introduction to fraud examination and begins with an introduction to what is fraud, what are the different types of fraud, and who commits fraud. This course will help students to develop awareness of fraud in organizations, help students to develop techniques for preventing, detecting, and measuring fraud and help student to develop skills necessary to help in the resolution of frauds. Prerequisites: ACCT 3010.

**Requisite(s):** Prerequisite: ACCT 3010

**ACCT 4770 Special Topics in Accounting (1-3)**

Special topics course in Accounting provides students with the opportunity to take an in-depth study of an area not covered in regular courses. When offered, prerequisites and course requirements will be announced for each course. May be repeated for credit with different topics up to a maximum of 20 units.

**Repeatable for Credit:** Yes, up to 20 units

**ACCT 4850 Individual Study (1-3)**

Individual supervised projects or directed reading projects for students qualified to carry on independent work. Prerequisite: Permission of the instructor and department chair. Up to 3 units may be used to satisfy elective degree requirements. Department determines application and number of units. Note: To count for graduate elective credit and maintain graduate course standards, 400-level courses must be augmented with additional work.

**Repeatable for Credit:** Yes, up to 20 units

**Typically Offered:** Fall, Spring

**ACCT 4860 Internship in Accounting (1-3)**

This course provides an integrated academic experience in a work setting. Units may not be used to satisfy the requirements of the Business Administration major. Students may earn a maximum of 3 units through internships. It is offered on a credit, no-credit basis only. May be repeated up to a maximum of 15 units.

**Repeatable for Credit:** Yes, up to 15 units

**Typically Offered:** Fall, Spring

**ACCT 6000 Financial Accounting for Leaders (3)**

The course focuses on the use of financial statements in evaluating the success or failure of a business. Financial statements are the main method of communicating business results. Leaders in business and outside business need such knowledge.

**ACCT 6200 Accounting for Decision Making and Control (3)**

This course examines how accounting information is used in managerial decision-making and control. The course stresses how to use rather than how to prepare accounting reports. Topics to be covered include: basic cost concepts, cost volume profit relationships, product costing, differential analysis, strategic product pricing, cost allocation, budgeting and the evaluation of financial performance. This course is designed for MBA and MPA students who have not had ACCT 3030 or its equivalent. Prerequisite: This course is not open to students who have taken ACCT 3030 or its equivalent.

**Typically Offered:** Spring

**ACCT 6500 Accounting Ethics (3)**

This course will focus on the unique issues and obligations of professional accountants. We will begin this study with a discussion of why accounting ethics matters and why students should study ethics at this point in their academic career. Further, students will examine what it means to be a professional accountant and will discuss what virtues accountants must possess to best serve the public interest. Students will study the language of ethics and will be able to distinguish between principles and rules. High profile cases will be used to demonstrate the failings of the profession and individual accountants. An in-depth study of ethical standards for the various professional accounting organizations at the national and state levels will enable students to understand the ethical framework from which they will operate as professional accountants. Prerequisite: ACCT 3010 and graduate standing.

**Requisite(s):** Prerequisite: ACCT 3010 and graduate standing for enrollment in ACCT 6500/6600.

**ACCT 6600 Fraud Examination (3)**

This course is an introduction to fraud examination and begins with an introduction to what is fraud, what are the different types of fraud, and who commits fraud. This course will help students to develop awareness of fraud in organizations, help students to develop techniques for preventing, detecting, and measuring fraud and help student to develop skills necessary to help in the resolution of frauds. Prerequisite: ACCT 3010 and graduate standing with professor's permission.

**Requisite(s):** Prerequisite: ACCT 3010 and graduate standing for enrollment in ACCT 6500/6600.

**ACCT 6770 Selected Topics in Accounting (1-3)**

Special topic courses provide each department with the opportunity to present an in-depth study of a selected subject not covered in regular courses. When offered, prerequisites and course requirements will be announced for each course. Each department will determine applicability toward the concentration. May be repeated for credit with different topics up to a maximum of 15 units.

**Repeatable for Credit:** Yes, up to 15 units

**ACCT 6850 Individual Graduate Study in Accounting (1-3)**

Individual study is offered to give the student experience in planning and outlining a course of study on the student's own initiative under departmental supervision. Independent study should deal with a special interest not covered in a regular course or with the exploration in greater depth of a subject presented in a regular course. Instructor consent is required. No more than 3 semester units may be used to satisfy degree requirements. (May not be substituted for any required graduate seminar). May be repeated for credit up to a maximum of 20 units.

**Repeatable for Credit:** Yes, up to 20 units

**Typically Offered:** Fall, Spring

**FIN 1000 Managing Your Personal Finances (3)**

This course provides an examination of the financial situations students confront during their college years and thereafter. The emphasis is on applying relatively simple concepts to managing one's own financial resources. Topics include: budgeting, banking services, credit card use, consumer loans, insurance concepts, and savings plan.

**FIN 3000 Financial Management (3)**

Financial management deals with the theory and practice of financing the business firm under uncertainty. This course covers financial markets, risk valuation, financial analysis and forecasting, capital budgeting, working capital management, and capital structure. This course also includes statistical and financial analysis of problem sets, as well as computer applications with an emphasis on spreadsheets. Completion of business administration lower core or graduate conditionally classified.

**Requisite(s):** Completion of Business Administration Lower Core (BALC) or Grad Conditionally Classified.

**Typically Offered:** Fall, Spring, Summer

**FIN 3220 Introduction to Personal Financial Planning (3)**

This course introduces student to personal financial planning. Topics in financial planning include the financial planning process, client interaction, time value of money applications, personal financial statements, cash flow and debt management, asset acquisition, education planning, overview of investment planning and retirement planning, plan integration, ethics, and business aspects of financial planning.

**FIN 3260 Investment Management (3)**

This course involves the analysis of various types of securities, security markets, investment strategies, and methods of evaluating portfolio performance. It also includes assessing the overall quality of portfolio management in the context of the financial plan. Case analysis and student investment presentations are required. Prerequisite: FIN 3000.

**Requisite(s):** Prerequisite: FIN 3000

**FIN 3400 Principles of Insurance (3)**

This course covers the principles of life, casualty, and liability insurance. It also covers individual and group insurance programs, as well as methods of establishing risks and rates of return.

**Requisite(s):** Prerequisite: FIN 3000

**Typically Offered:** Fall Even Year

**FIN 3600 Entrepreneurial and Small Business Finance (3)**

This course covers financial issues, problems and situations frequently encountered in small businesses. The course will address analytical techniques appropriate for small business situations including working capital management, financing alternatives, financial distress, and valuing the business. In addition, it will address issues of financial strategy for small business. Students will develop problem solving skills by analyzing weekly case study assignments. Assignments will include empirical articles dealing with current topics in small business finance. Prerequisite: FIN 3000.

**Requisite(s):** Prerequisite: FIN 3000

**Typically Offered:** Fall Odd Year

**FIN 3800 Introduction to Real Estate (3)**

This course introduces students to real estate principles, practices, and investment decisions. It covers, equity investments, finance, legal aspects, practices, principles, property development, real estate administration in the public sector, real estate market analysis, and valuation. Prerequisite: FIN 3000

**Requisite(s):** Prerequisite: FIN 3000

**FIN 4000 Advanced Financial Management (3)**

This course provides students with the opportunity both to recognize and to test the relevance of modern financial concepts in the context of real managerial decisions in the private sector, including ethical problems facing financial managers. A case method utilizing statistical and financial analysis techniques and computer applications will be used to show real world applications. Student presentations are required.

Prerequisite: FIN 3000.

**Requisite(s):** Prerequisite: FIN 3000

**Typically Offered:** Spring

**FIN 4500 International Business Finance (3)**

This course investigates the problems facing financial managers in international operations. Topics include: foreign exchange, the international monetary system, managing exchange rate risk exposure, capital budgeting, international banking, and import/export financing. Financial analysis using spreadsheets as well as student presentations may be required. Prerequisite: FIN 3000.

**Requisite(s):** Prerequisite: FIN 3000

**Typically Offered:** Spring Odd Year

**FIN 4600 Financial Institutions Management (3)**

This course gives students a broad introduction to the operation, structure and regulatory environment of the U.S. financial system. Special attention will be given to the theories of interest rate determination, financial risk management, and asset/liability management in depository and non-depository institutions. The course also investigates e-Business and changes in commercial banking, non-bank financial institutions and financial markets. Computer models and cases are used to show real world applications. Student presentations are required. Cross listed with ECON 4600. Prerequisite: FIN 3000.

**Requisite(s):** Prerequisite: FIN 3000

**Typically Offered:** Spring

**FIN 4770 Special Topics in Finance (1-3)**

Special topics course in Finance provides students with the opportunity to take an in-depth study of an area not covered in regular courses. When offered, prerequisites and course requirements will be announced for each course. Prerequisite: FIN 3000

**Requisite(s):** Prerequisite: FIN 3000

**Repeatable for Credit:** Yes, up to 20 units

**Typically Offered:** Fall, Spring

**FIN 4850 Individual Study (1-3)**

Individual supervised projects or directed reading projects for students qualified to carry on independent work. Prerequisite: Permission of the instructor and department chair. Up to 3 units may be used to satisfy elective degree requirements. Department determines application and number of units. Note: To count for graduate elective credit and maintain graduate course standards, 400-level courses must be augmented with additional work.

**Requisite(s):** Prerequisite: sophomore standing or higher.

**Repeatable for Credit:** Yes, up to 20 units

**Typically Offered:** Fall, Spring

**FIN 4860 Internship in Finance (3)**

This course provides an integrated academic experience in a work setting. Units may not be used to satisfy the requirements of the Business Administration major. Students may earn a maximum of 3 units through internships. It is offered on a credit, no-credit basis only. Prerequisite: FIN 3000 and one additional upper division Finance course or permission of the Department Chair.

**Requisite(s):** Prerequisite: FIN 3000 and one additional upper division Finance course or permission of the Department Chair.

**Typically Offered:** Fall, Spring

**FIN 6000 Financial Management and Policy (3)**

This course addresses the formulation of financial policies for obtaining and using financial resources for the purpose of value creation. Heavy emphasis is placed on the analysis of real-world cases that focus on the decisions confronting the financial manager. Statistical analysis, financial analysis, and advanced spreadsheet applications are required. Students will be challenged with both theoretical and practical problems in the following areas: performance analysis, long-term planning, working capital management, capital budgeting, long-term financing, acquisitions, and international financial management. Student presentations are required.

**FIN 6200 Investments (3)**

This course includes discussion and analysis of security investments. Emphasis directed toward understanding financial investment theories and concepts from both a qualitative and quantitative perspective. Topics include: securities markets, risk and return, portfolio theory, asset pricing theory, valuation, fundamental analysis, and portfolio management. Case analysis, statistical analysis, and other computer applications are required.

**FIN 6300 Real Estate Investments (3)**

This course investigates methods of analyzing real estate investments. It includes an examination of appraisal methods, capitalization approaches, and cash flow models. Consideration is also given to legal, tax, and financing issues. Specific project analysis techniques are part of the course, i.e., analysis of residential properties, commercial properties and shopping centers. A term project and oral presentation are required along with computer applications.

**FIN 6400 Short Term Financial Management (3)**

This is an in-depth exploration of subjects essential to an enterprise's financial success. Topics covered include management of the firm's working capital accounts (i.e. receivables, inventories, and payables), short term financing alternatives, cash management systems, short term investments choices, financial institution relationships, and electronic payment and information management systems.

**Typically Offered:** Spring

**FIN 6500 International Financial Management (3)**

This course looks at the international financial environment, including balance of payments, the international monetary system, foreign exchange and financial markets. Specific topics include managing foreign exchange exposure, domestic versus foreign financing, cash management, political risk, and international legal constraints. A term project and oral presentation will be a part of the course.

**Typically Offered:** Spring Even Year

**FIN 6770 Selected Topics in Finance (3)**

Special topic courses provide each department with the opportunity to present an in-depth study of a selected subject not covered in regular courses. When offered, prerequisites and course requirements will be announced for each course.

**Repeatable for Credit:** Yes, up to 15 units

**FIN 6850 Individual Graduate Study in Finance (1-3)**

Individual study is offered to give the student experience in planning and outlining a course of study on the student's own initiative under departmental supervision. Independent study should deal with a special interest not covered in a regular course or with the exploration in greater depth of a subject presented in a regular course. Instructor consent is required. No more than 3 semester units may be used to satisfy degree requirements.

**Repeatable for Credit:** Yes, up to 20 units

**Typically Offered:** Fall, Spring

## Faculty

**Faculty: Accounting:** B. Bae, J. Choi, J. Li, H. McCown, J. Wang, D. Wu,

**Faculty: Finance:** M. Elhousseiny, J. Emery, M. Liang, D. Zhou