Welcome to the Lariccia School of Accounting & Finance! Students interested in the financial aspects of business will find our academic programs, curricular activities, and professional networking events offer exciting opportunities for learning and professional engagement. We look forward to your involvement in the Lariccia School of Accounting and Finance and to helping you prepare for a successful career.

Jeremy Schwartz, Director
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DISCIPLINES

Accounting majors are taught how to gather, analyze, record, prepare, and examine a variety of financial information with this information being of central importance to CEOs, business owners, and policy makers. Accounting graduates pursue careers in general accounting, tax, audit, consulting, government accounting, or nonprofit accounting. Professional accounting certifications include Certified Public Accounting (CPA), Certified Management Accounting (CMA), Certified Fraud Examiner (CFE), and Certified Internal Auditor (CIA).

Finance majors use financial information to analyze a company’s future prospects and manage a company’s working capital, to analyze markets and make investment decisions, to assist individuals in planning their financial future, or to analyze the benefits and risks of company decisions. Graduates with a major in finance pursue careers in areas such as financial analysis, treasury, financial services including banking and insurance, risk management, or financial planning. Professional certifications include Certified Financial Planner (CFP), Chartered Financial Analyst (CFA), and Certified Valuation Analyst (CVA).

Economics majors master valuable knowledge and develop real-world skills along with a sense of enlightenment and fulfillment. Economics majors are a good fit for career choices like market research analyst, financial planner/adviser, economic consultant, risk analyst, political scientist, policy analyst, actuary, etc. After graduation, some of our majors choose to go to law schools or pursue a doctorate degree in economics or finance.

Professional development opportunities

- Student-Practitioner Days
- Volunteer Income Tax Assistance Program (VITA)
- Student Investment Fund
- Institute of Management Accountants
- Economics Club
- Beta Alpha Psi (Accounting, Finance, Information Systems)
- Omicron Delta Epsilon (Economics Honor Society)
- Beta Gamma Sigma International Honor Society (BSBA majors)

See the Lariccia School of Accounting and Finance (https://ysu.edu/academics/williamson-college-business-administration/undergraduate-programs/) for more information.

Professor

Huaiyu (Peter) Chen, Ph.D., Associate Professor
Maria Paulina Kassawat, Ph.D., Assistant Professor
David B. Law, Ph.D., Professor

Karina A. Petruska, Ph.D., Professor
Raymond J. Shaffer, D.B.A., Assistant Professor
Peter Woodlock, Ph.D., Professor
Xiaolou Yang, Ph.D., Associate Professor
Yiyang Zhang, Ph.D., Assistant Professor

Lecturer

M. Constance Augustine-Thompson, M.B.A., Lecturer
Kerri Henderson, M.B.A., Lecturer
Michael Villano, Ph.D., Lecturer
Jessie Wright, M.B.A., Lecturer

MAJORS (BSBA DEGREE-AACSB ACCREDITED)

- Business Economics (http://catalog.ysu.edu/undergraduate/colleges-programs/college-business-administration/business-economics/)

MAJOR (BA DEGREE)

- Economics (http://catalog.ysu.edu/undergraduate/colleges-programs/college-business-administration/department-economics/ba-economics/)

Minors

- Economics (http://catalog.ysu.edu/undergraduate/colleges-programs/college-business-administration/department-economics/economics-minor/)
- Economics with Statistics (http://catalog.ysu.edu/undergraduate/colleges-programs/college-business-administration/department-economics/economics-statistics-minor/)
- Finance Minor (http://catalog.ysu.edu/undergraduate/colleges-programs/college-business-administration/school-accounting-finance/finance-minor/)

Accounting

ACCT 1503  Elementary Accounting  3 s.h.
Terminology, concepts and principles of basic financial and managerial accounting from a user perspective. Internal controls, cash controls, and payroll accounting are covered. Does not fulfill WCBA requirements and cannot substitute for ACCT 2602.

ACCT 2600  Accounting Field Experience  1 s.h.
Internship and/or cooperative education experiences in accounting. Students may be assigned to corporate, non-profit, or government entities on a semester basis. Can repeat this course once for a different field experience.
Prereq.: 2.5 GPA, department approval and sophomore standing.

ACCT 2602  Financial Accounting  3 s.h.
Study of the accounting cycle and generally accepted accounting principles including preparation of financial statements.
Prereq.: BUS 1500 (C) or BUS 1500H (C), sophomore standing.
ACCT 2603 Managerial Accounting 3 s.h.
Study of the accounting informational needs of management. Emphasis on
principles in current use by state and local government units located
on-site field experience with a participating organization. Accounting
major, junior standing, 2.5 overall GPA, and approval of instructor.
Prereq.: "C" or better in ACCT 3701 or permission of instructor.
ACCT 4817 Income Tax Preparation 1 3 s.h.
Preparation of actual federal, state and local income tax returns of people
from the community. Completion of an IRS training program in federal income
taxation of individuals, including international students and scholars
and military personnel. Training using professional income tax preparation
software is also provided. 2.5 overall GPA.
Prereq.: "C" or better in ACCT 3701 or FIN 3720.
ACCT 4818 Income Tax Preparation 2 3 s.h.
A continuation of ACCT 4817 with updated training in federal tax law
and taxation of individuals, including small business and rental returns,
provide guidance and leadership to first-year students, and assist
with summary and efiling of tax returns. A more in-depth summary/
reflection paper is required. May be repeated once. 2.5 overall GPA.
Prereq.: ACCT 4817.
ACCT 4835 Research in Accounting and Taxation 3 s.h.
This course provides useful guidance and information in conducting practical
professional tax and accounting research. A broad range of case analyses
allows the instructor to focus on appropriate current topics in the accounting
profession. Three hours lecture and hands-on research per week. 2.5 overall
GPA.
Prereq.: "C" or better in ACCT 3702 and ACCT 4813.
ACCT 4840 Accounting Internship 3 s.h.
The student is given the opportunity to relate theory to practice in a career
related on-site field experience with a participating organization.
Prereq.: Accounting major, junior standing, 2.5 overall GPA, and approval of
director.
ACCT 4841 Accounting Internship 2 3 s.h.
Students have the opportunity to relate theory to practice in a career related
on-site field experience with a participating organization. Accounting
Internship 2 may be done at a different or the same organization as
ACCT 4840; if the same organization, higher levels of duties and performance
are expected. 2.5 overall GPA, and approval of director.
Prereq.: "B" or better in ACCT 4840.
ACCT 4851 Professional Practice in Accounting 1 s.h.
Provides students with cooperative education experiences in accounting.
Students may be assigned to public, corporate, or government entities on a semester to semester basis. May be repeated. 2.5 overall GPA.
Prereq.: Accounting major, junior standing.

ACCT 4855 Careers and Professionalism in Accnt 1 s.h.
Professionals from public, private, nonprofit and governmental accounting areas are invited to speak during class. The focus is how to plan for, and what to expect when starting an accounting career, and how to conduct oneself as a professional. Ethical considerations are emphasized. The class offers a unique opportunity to interact and network with accounting professionals.
Prereq.: Junior standing or permission of instructor, and 2.5 overall GPA.

ACCT 4860 Special Topics in Accounting 1-4 s.h.
Subject matter, credit hours, and prerequisites will be announced in advance of each topic. 2.5 overall GPA.

ACCT 4870 CPA Review Financial Accounting and Reporting 2 s.h.
A CPA review course focused on preparing students to take the financial accounting and regulation sections of the CPA exam. Only ONE 2 semester hour CPA Review course may be used as an Upper Division Business elective towards the BSBA degree; cannot be used as an Accounting elective.
Prereq.: "C" or better in ACCT 4801 and 2.5 overall GPA.

ACCT 4871 CPA Review Regulation 2 s.h.
A CPA review course focused on preparing students to take the regulation section of the CPA exam, including familiarizing students with the computer based questions and simulations found on the exam. Only ONE 2 semester hour CPA Review course may be used as an Upper Division Business elective towards the BSBA degree; cannot be used as an Accounting elective.
Prereq.: "C" or better in ACCT 4813, 2.5 overall GPA.

ACCT 4872 CPA Review AUDIT 2 s.h.
A CPA review course focused on preparing students to take the Auditing and Attestation section of the CPA exam. Only ONE 2 semester hour CPA Review course may be used as an Upper Division Business elective towards the BSBA degree; cannot be used as an Accounting elective.
Prereq.: "C" or better in ACCT 4808, 2.5 overall GPA.

ACCT 4873 CPA Review Business Environment and Concepts 2 s.h.
A CPA review course focused on preparing students to take the Business Environment and Concepts sections of the CPA exam. Only ONE 2 semester hour CPA Review course may be used as an Upper Division Business elective towards the BSBA degree; cannot be used as an Accounting elective.
Prereq.: "C" or better in ACCT 3709, 3711 and FIN 3720 and 2.5 overall GPA.

ACCT 5814 Federal Taxation 2 3 s.h.
Study of current Federal income tax law applying to proprietorships, corporations, S corporations, and partnerships. Includes fundamentals of researching tax law and preparing business tax returns. 2.5 overall GPA.
Prereq.: "C" or better in ACCT 4813.

ACCT 5820 Government and Funds Accounting 3 s.h.
Generally accepted accounting principles for not-for-profit and governmental organizations as established by the appropriately recognized, standard-setting bodies. Includes state and local governments, school districts, colleges and universities, hospitals, voluntary health and welfare organizations, and others.
Prereq.: "C" or better in ACCT 3701 and 2.5 overall GPA.

ACCT 6901 Financial Accounting Decision Making 2 s.h.
A survey of the fundamental concepts of financial accounting employed by general managers.
Prereq.: Permit required.

ACCT 6905 Business Tax Planning and Research 1 3 s.h.
A study of the tax planning process and how it relates to employee and employer matters including, but not limited to, the alternative minimum tax, personal holding companies, unreasonable accumulations of earnings, depreciation recapture, retirement structuring, tax credits, taxation of international persons, and estate tax issues, including both lifetime and testamentary transfers. Paper and electronic research media will be utilized along with various formats for presentation of results.
Prereq.: ACCT 5814 or equivalent.

ACCT 6908 Auditing Theory and Practice 3 s.h.
A study of auditing standards and procedures, use of statistical and other quantitative techniques, and auditing electronic data processing installations. Other topics include practice before the Securities and Exchange Commission, special reporting problems, current developments in auditing, professional ethics and responsibilities, and extensions of the attest function.
Prereq.: ACCT 4808 Auditing or equivalent.

ACCT 6909 Management Information and Control Systems 3 s.h.
A study of the formalized set of interrelated methods, procedures, and equipment utilized in developing, processing, storing, and reporting business financial and statistical information. The major emphasis is on computerized systems, although some attention is also given to manual operations and/or subsystems.
Prereq.: MGT 6900 and FIN 6900 or equivalent.

ACCT 6910 Business Internship 1-3 s.h.
Provides graduate students the opportunity to relate theory to practice through on-the-job work experience with a participating organization. The internship will serve as an elective MBA course.
Prereq.: Completion of level I MBA coursework and six semester hours of level II MBA coursework.

ACCT 6912 Advanced Management and Cost Accounting 3 s.h.
An examination of the managerial uses of accounting information for planning and control, and an investigation of cost accounting theory and practice.
Prereq.: ACCT 3711 Cost Accounting or equivalent.

ACCT 6915 Estate Planning 3 s.h.
A study of estate and gift tax law including tax return preparation. Emphasis on the importance of estate planning and the devices available for use in such planning, and effective uses of lifetime gifts, trusts, life insurance, pension plans, profit sharing, and other fringe benefit plans. The effects of state inheritance tax and property laws upon estate planning will be included.
Prereq.: "C" or better in ACCT 4813 or equivalent.

ACCT 6917 MAcc Income Tax Preparation 3 s.h.
Students prepare basic and complex tax returns (including small business and rental returns) for taxpayers from the university and community, provide guidance to undergraduate students, and assist in training and administration of the VITA (Volunteer Income Tax Preparation) program, including efiling returns.
Prereq.: graduate standing.

ACCT 6922 Cost Based Decision Making 3 s.h.
Insights into a company's product costs (including those considered direct and indirect), its fixed and variable costs (and ways to identify these) and an understanding of its controllable and non-controllable costs all are necessary to effectively manage an organization. This course focuses on these concepts and how they can be used when making business decisions.

ACCT 6925 Oil and Gas Accounting 3 s.h.
A study of the accounting and taxation principles and procedures of the petroleum industry. Topics include exploration, leasing, drilling and production problems.
Prereq.: "C" or better in ACCT 2603 or FIN 6902.
ACCT 6930 Financial Accounting Regulation 3 s.h.
The major objective of the course is to enable students to understand both the theoretical and practical aspects of compliance and regulation. Emphasis is on financial statement regulation and standard setting, including differences in financial measurement and reporting practices that exist in the U.S. and internationally. The course will examine how effective governance systems are implemented within all forms of organizations.
Prereq.: Graduate standing.

ACCT 6935 Research Accounting and Tax 3 s.h.
A study of the practical research process, providing useful guidance and information in conducting professional accounting and tax research. A broad range of case analyses allows a focus on current topics in the accounting profession.
Prereq.: "C" or better in ACCT 3702 and ACCT 4813.

ACCT 6940 Data Analytics for Accounting 3 s.h.
Course emphasis is on knowledge and skills required by accountants and managers to collect, manage, query, analyze extremely large volumes of data in various formats from numerous sources. Focus will be given to results that management of data brings to an organization. It will cover a broad spectrum of topics chosen from the following: database management, descriptive statistics, predictive analytics, through data discovery, data merging & cleaning, data visualization, ethics data quality, and advanced data modeling. It will include hands-on use of available software found in industry practices such as SAS and Tableau, with an emphasis on spreadsheets and coding skills.
Prereq.: Graduate standing.

ACCT 6945 Accounting Ethics and Professionalism 2 s.h.
This course will include coverage of professional ethics in accounting, practice development in accounting (including services marketing), and accounting-related career success skills. The course will be a combination of personal reflection, cases, lectures, outside guests (from accounting firms and entities and those that hire them), and a project identifying a development challenge faced by accountants with recommendations on what should be done.
Prereq.: Graduate Standing.

ACCT 6950 Fraud Examination 3 s.h.
A study of occupational fraud and abuse. Topics include asset misappropriation schemes, corruption, and fraudulent statements, including fraudulent financial statements. Coverage includes implications for the fraud examiner and corporate management.
Prereq.: ACCT 2602 or FIN 6902.

ACCT 6960 Seminar in Accounting 2 s.h.
Specific topics selected by the staff from timely and controversial work published in the field.
Prereq.: All core courses, plus at least six hours (6900-level) in accounting or permission of instructor.

ACCT 6968 Special Topics in Accounting 1-3 s.h.
Topics may vary from semester to semester and will be announced with prerequisites and hours. May be repeated.

ACCT 6970 Capstone Experience 1 s.h.
A culmination of learning experiences necessary for accounting professionals. An integrative case study project will be required. Program level assessment will be a component of this course, both in terms of technical knowledge and other program-level learning goals including written and oral communication.
Prereq.: Permission of MAcc Director.

ACCT 6971 Regulation Theory Review and Practice 2 s.h.
A culmination of learning experiences in the regulation area (federal taxation and business law) necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the regulation areas. An integrative, practice-based project in federal tax and/or business law will be required.
Prereq.: Admission into the MAcc program.

ACCT 6972 Audit Theory Review and Practice 2 s.h.
A culmination of learning experiences in the auditing area necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the financial accounting area. An integrative, practice-based project in auditing will be required.
Prereq.: undergraduate major in accounting or its equivalent.

ACCT 6973 Business Environment & Concepts Theory Review and Practice 2 s.h.
A culmination of learning experiences in the business environment and concepts (BEC) area necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the BEC areas. An integrative, practice-based project in the BEC areas will be required.
Prereq.: Admission into the MAcc program.

ACCT 6974 Financial Accounting Theory Review and Practice 2 s.h.
A culmination of learning experiences in the financial accounting area necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the financial accounting area. An integrative, practice-based project in financial accounting will be required.
Prereq.: undergraduate major in accounting or its equivalent.

ACCT 6975 Business Tax Planning 2 2 s.h.
This course continues the study of income tax laws concerning corporations generally, including Subchapter S corporations, corporate reorganizations, partnership taxation, and tax administration and practice.
Prereq.: ACCT 6905.

ACCT 6980 Governmental and Nonprofit Accounting 2 s.h.
A study of accounting systems for federal, state, and local governmental agencies and other not-for-profit organizations. (Not available for credit to students who have had ACCT 4820.)
Prereq.: FIN 6900 Government and Funds Accounting or equivalent.

ACCT 6996 Research Problems 1-4 s.h.
Special research project under the supervision of a graduate faculty member. Credit will be determined in each case in light of the nature and extent of the project.
Prereq.: Fifteen hours of level II MBA coursework or permission of MBA director.

Finance

FIN 2600 Finance Field Experience 1 s.h.
Internship and/or cooperative education experiences in finance. Students may be assigned to corporate, non-profit, or government entities on a semester basis. Can repeat this course once for a different field experience.
Prereq.: 2.5 GPA, department approval, and sophomore standing.

FIN 2615 Planning Your Financial Future 3 s.h.
An introductory course to personal finance planning. Emphasis on establishing financial goals and monitoring progress toward reaching those goals to improve the individual's quality of life. Topics include financial planning process, budgeting, credit, financing strategies, education planning, tax planning, etc. Open to business and non-business majors. Serves as the first course for students who are interested in the finance field.

FIN 3715 Planning Your Financial Future 3 s.h.
An introductory course to personal finance planning. Emphasis on establishing financial goals and monitoring progress toward reaching those goals to improve the individual's quality of life. Topics include financial planning process, budgeting, credit, financing strategies, education planning, tax planning, etc.. Open to business and non-business majors.
Prereq.: ENGL 1550 grade of "C" or better and MATH Level 20 or higher or ACT Math Score of 18 or higher or SAT Math Score 480 or higher and Junior standing and 2.5 overall GPA.
FIN 3720  Business Finance  3 s.h.
Study of the financial problems associated with the life cycle of business. 
Analysis of problems relating to estimating the financial needs of an enterprise 
and to evaluating the alternative means of providing temporary and permanent 
capital. Relationship of current financial decision with financial policy is 
analyzed from the viewpoint of management and the investor. 
Prereq.: Successful completion of Business Tool Courses including BUS 1500, 
ACCT 2602, ACCT 2603, ACCT 2603L OR BUS 2600, MATH 1552, ECON 2610, 
ECON 2630, MGT 2604, ENGL 3742, ECON 3790 OR ECON 3788 with the grade 
of C or better, 2.5 GPA.

FIN 3721  Personal Financial Management  4 s.h.
An integration of the comprehensive financial planning process into the 
individual's financial life cycle. Includes accumulation, preservation, and 
distribution of financial assets. Topics include financial planning basics and 
risk management, investment selection, retirement planning and employee 
benefits, tax considerations, estate and trust basics. Junior standing and 2.5 
overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 3725  Real Estate Investment  3 s.h.
Topics include real property ownership, real estate markets, valuation 
methods, financing methods and management of real estate investments. 2.5 
overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 3726  Insurance Planning  3 s.h.
Introduces students to risk management and insurance decisions in personal 
and business financial planning. Topics include insurance for life, health, 
disability, property and liability risks as well as annuities, group insurance, 
long-term care insurance and social security. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 2615 or FIN 3715 and FIN 3720.

FIN 3730  Investment Planning  4 s.h.
Introduces topics of investment planning, vehicles, analysis and strategies 
required in the financial planning process. Discussions are within the context 
of risk and return, asset valuation, various financial instruments, financial 
mathematics, asset pricing models and portfolio management. The aim 
of the course is for students to gain the knowledge to evaluate alternative 
investment choices in the context of client’s financial planning needs. 2.5 
overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4833  Retirement Plans & Employee Benefits  4 s.h.
Provides students with retirement and employee benefits topics required for a 
financial planning career discussed within the context of time value of money, 
inflation, and taxation. Specifically, insurance (life, disability and medical) 
issues, ESOPs and deferred compensation plans, private and public retirement 
plans and distribution rules are reviewed in-depth. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4835  Advanced Business Finance  4 s.h.
In-depth examination of the techniques and analyses employed in the financial 
management process. Advanced study of working capital management, 
capital budgeting, and long- and short-term financing choices. Integrated 
decision making tools such as the options framework as well as economic 
value added. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4836  Financial Markets  4 s.h.
An examination of global financial markets, institutions, and instruments with 
emphasis on factors influencing how firms and individuals make financing 
and investing decisions. Advanced coverage of primary market financing, 
investment banking, stock and index options, financial futures. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720 and FIN 3730.

FIN 4838  Financial Plan Development  4 s.h.
Prepares students with financial planning knowledge, skills and ability to 
integrate, apply and communicate to their clients. Planning recommendations 
are demonstrated through real-life case studies. The focus of this capstone 
course is on the fundamental planning practices, professional skills and 
integration of concepts and knowledge. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3726, FIN 4833 and ACCT 4815.

FIN 4839  International Accounting and Finance  3 s.h.
Cross-functional introduction to multinational enterprises and multinational 
financial management with emphasis on foreign currency risk management; 
measuring and managing accounting and economic exposure; foreign trade 
and investment analysis; various topics in international accounting and 
finance. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4841  Seminar in Investments and Security Markets  3 s.h.
An examination of the literature on efficient capital markets with implications 
for security selection and portfolio management. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4845  Business Valuation  3 s.h.
Study of business valuation techniques currently used in valuing publicly 
traded and private equity to include: cash flows, forecasting, estimating cost 
of capital for public and private companies, valuation of stand-alone companies 
and business units from perspective of acquirer and seller. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4850  Finance Internship  3 s.h.
The student is given the opportunity to relate theory to practice in a career 
related on-site field experience with a participating organization. 
Prereq.: Finance major, junior standing, 2.75 Finance GPA, 2.5 overall GPA and 
approval of director.

FIN 4851  Finance Internship 2  3 s.h.
Students have the opportunity to relate theory to practice in a career related 
on-site field experience with a participating organization. Finance Internship 2 
may be done at a different or the same organization as FIN 4850; if the same 
organization, higher levels of duties and performance are expected. 2.5 overall 
GPA, and approval of director. 
Prereq.: grade of "B" or better in FIN 4850.

FIN 4853  Financial Analysis  4 s.h.
Theory and practice of financial analysis. Analysis and interpretation of 
financial information with emphasis on practical applications. Projected 
financial statements, budgeting, valuation and computer modeling of current 
financial problems. 2.5 overall GPA. 
Prereq.: "C" or better in FIN 3720.

FIN 4860  Special Topics in Finance  1-4 s.h.
Subject matter, credit hours, and prerequisites will be announced in advance of 
each topic. 2.5 overall GPA. 
Prereq.: Permission of director.

FIN 6900  Financial Accounting and Finance for Decision Making  4 s.h.
A survey of the fundamental concepts of financial accounting employed by 
general managers. Additionally, a survey of the concepts, principles, and 
practices of financial management used by general managers and the links 
between the two types of information. Permit required.

FIN 6902  Financial Accounting and Finance for Decision Making  1-2 s.h.
Participants be able to utilize foundational concepts of accounting and finance 
so they are able to use financial statements to determine the condition of a 
business. Further, participants will learn how to utilize key financial ratios, 
which capture key elements of a firm’s performance, to be better positioned to 
make more informed decisions. 
Prereq.: Graduate standing.

FIN 6910  Business Internship  1-3 s.h.
Provides graduate students the opportunity to relate theory to practice through 
on-the-job work experience with a participating organization. The internship 
will serve as an elective MBA course. 
Prereq.: Completion of level I MBA coursework and six semester hours of level 
II MBA coursework.
FIN 6912  Financial Statement Analysis  2 s.h.
This course provides an understanding of financial analysis with emphasis upon decision making. Annual reports and mini-cases involving real companies are used to illustrate important concepts and financial analysis techniques. Major topics include the analysis of the income statement, cash flow statement, balance sheet, and detailed examination of various financial ratios and their significance.
Prereq.: Graduate standing and FIN 6902.

FIN 6923  Corporate Financial Management  3 s.h.
Participants will gain an understanding of financial analysis techniques that are used when evaluating businesses, projects, budgets and other related decisions. Participants will develop a set of analytical tools for conducting historical analysis (analysis of the income statement, cash flow statement, balance sheet, interpretation of various financial ratios) as well as tools associated with capital budgeting, capital structure and cost of acquiring capital.
Prereq.: Graduate Standing.

FIN 6924  Securities Analysis  3 s.h.
The major emphasis will be an in-depth, fundamental analysis of the investment merits of the common stock of a firm. This study will be accomplished by applying the appropriate analytical principles and valuation techniques to the firm's financial statements. A research paper will be required.
Prereq.: FIN 6923.

FIN 6939  Multinational Accounting and Finance  3 s.h.
A cross-functional examination of selected topics in international accounting and finance with emphasis on developing research and problem-solving skills. Cases will be presented that teach the strategy and tactics of multinational corporate reporting and financial management.
Prereq.: FIN 6923.

FIN 6945  Business Valuation  3 s.h.
A study of business valuation techniques currently used in valuing publicly traded and private equity.
Prereq.: "C" or better in FIN 3720 or FIN 6900.

FIN 6953  Advanced Financial Analysis  3 s.h.
Applications of financial analysis to business consulting. Includes case studies and practical implementation strategies.
Prereq.: FIN 6923.

FIN 6968  Special Topics in Finance  1-3 s.h.
Topics may vary from semester to semester and will be announced with prerequisites and hours. May be repeated.

FIN 6970  Seminar in Finance  3 s.h.
Specific topics selected by the staff from timely and controversial work published in the field.
Prereq.: All core courses, plus at least six hours (6900-level) in the finance concentration, or permission of instructor.

FIN 6996  Research Problems  1-4 s.h.
Special research project under the supervision of a graduate faculty member. Credit will be determined in each case in light of the nature and extent of the project.
Prereq.: Fifteen hours of level II MBA coursework or permission of MBA director.