

LARICCIA SCHOOL OF ACCOUNTING AND FINANCE

OVERVIEW

Welcome to the Lariccia School of Accounting & Finance! Students interested in the financial aspects of business will find our academic programs, co-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.

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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

David B. Law, Ph.D., Professor

Karin 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

Rongyao (Gloria) 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)

- Accounting (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/school-accounting-finance/bsba-in-accounting/>)
- Finance: Financial Management Track (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/school-accounting-finance/bsba-finance-financial-management-track/>)
- Finance: Certified Financial Planner Track (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/school-accounting-finance/bsba-finance-certified-financial-planning-track/>)
- Business Economics (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/business-economics/>)

MAJOR (BA DEGREE)

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

Minors

- Accounting Minor (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/school-accounting-finance/accounting-minor/>)
- Economics (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/department-economics/economics-minor/>)
- Economics with Statistics (<http://catalog.yosu.edu/undergraduate/colleges-programs/college-business-administration/department-economics/economics-statistics-minor/>)
- Finance Minor (<http://catalog.yosu.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 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 techniques of planning and control.

Prereq.: "C" or better in ACCT 2602 OR ACCT 2602H.

ACCT 3701 Intermediate Accounting 1 4 s.h.

Comprehensive study of the theories and concepts underlying financial accounting. Emphasis on income determination, asset valuation, measurement of liabilities and changes in financial position.

Prereq.: "C" or better in ACCT 2603 and BUS 2600, 2.5 overall GPA.

ACCT 3702 Intermediate Accounting 2 4 s.h.

Comprehensive study of the theories and concepts underlying financial accounting. Emphasis on income determination, asset valuation, measurement of liabilities and changes in financial position.

Prereq.: "C" or better in ACCT 3701 and 2.5 overall GPA.

ACCT 3709 Accounting Information Systems 4 s.h.

Study of systems analysis, design, and implementation within the context of an accounting information system. Topics include a treatment of the business computing environment, security and control of information, the accounting information system as a component of the management information system, and decision support and expert systems.

Prereq.: "C" or better in ACCT 3701 and 2.5 overall GPA.

ACCT 3710 Analysis and Design of Accounting Databases 3 s.h.

An introduction to the analysis of accounting databases. Specific emphasis is placed on the structure and use of accounting databases, particularly XBRL. 2.5 overall GPA.

Prereq.: ACCT 3709.

ACCT 3711 Cost Accounting 3 s.h.

Study of cost accumulation for products manufactured under job order or continuous manufacturing processes; cost behavior and profit-volume relationships; cost structures for control and motivation; relevant costs for non-routine decision making.

Prereq.: "C" or better in ACCT 2603 and BUS 2600 and 2.5 overall GPA.

ACCT 3712 Advanced Cost 3 s.h.

In-depth study of standard and differential costing. Compilation and preparation of budget data for managerial and administrative purpose. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 3711.

ACCT 3721 State and Local Taxes 3 s.h.

Theory applicable to state and local taxation. Primary emphasis on taxation principles in current use by state and local government units located throughout the United States. Case law is studied, some representative tax returns prepared. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 2603.

ACCT 3750 Fraud Examination 3 s.h.

Study of occupational fraud and abuse. Topics include asset misappropriation schemes, corruption, and fraudulent statements, including fraudulent financial statements. Coverage of these topics includes implications for the fraud examiner and corporate management. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 2602.

ACCT 4801 Advanced Accounting 4 s.h.

Financial accounting and reporting related to complex and highly sophisticated business transactions. Topics include the equity method, business combinations, variable interest entities, segment and interim reporting, worldwide diversity of accounting standards, foreign currency transactions and translation, SEC reporting, legal reorganizations and liquidations, partnership accounting, and estates and trusts. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 3702 and FIN 3720.

ACCT 4808 Auditing and Fraud Investigation 4 s.h.

The theory and practice of financial auditing with emphasis on fraud investigation. Topics include professional standards, audit reports, evidence, occupational fraud, data interrogation, and computer-assisted audit techniques. Students analyze actual business fraud cases. "C" or better in FIN 3720. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 3702, ACCT 3709, and ACCT 3711.

ACCT 4809 Security and Privacy in Electronic Commerce 3 s.h.

This course focuses on the technology and communication infrastructure supporting electronic commerce and its impact on auditing. Encryption, public key infrastructure, digital signatures, payment schemes, and web commerce are discussed. 2.5 overall GPA.

Prereq.: ACCT 4808.

ACCT 4813 Federal Taxation 1 4 s.h.

Introduction to Federal taxation theory and concepts relating to individuals and business entities, including tax research and tax form preparation. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 3701, or FIN 3720.

ACCT 4815 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. 2.5 overall GPA.

Prereq.: "C" or better in ACCT 4813.

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.: ACCT 3701 or permission of instructor.

ACCT 4818 Income Tax Preparation 2 3 s.h.

A continuation of ACCT 4817 with updated training in federal tax law and tax preparation software. Because of previous experience in ACCT 4817, students prepare more-complex tax returns (including small business and rental returns), provide guidance and leadership to first-year students, and assist with summary and e-filing 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.

Prereq.: Grade of "B" or better in ACCT 4840, 2.5 overall GPA, and approval of director.

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 Acct 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.

Prereq.: Permission of department chairperson.

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 toward 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 efilings 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 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 areas. 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 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.: A "C" or better in MATH 2623 or MATH 2623C or MATH 1510 or MATH 1510C or MATH 1552 or MATH 1570 or MATH 1571, junior standing, 2.5 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. 2.5 overall GPA.

Prereq.: A "C" or better in ACCT 2603, BUS 2600, MATH 1552 or MATH 1570 or MATH 1571, 2.5 GPA, junior standing.

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, 2.5 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.

Prereq.: Grade of "B" or better in FIN 4850, 2.5 overall GPA, and approval of director.

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 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.