DEPARTMENT OF ECONOMICS, FINANCE AND ACCOUNTING

For updated information, see our website at www.fhsu.edu/efa/ (http://www.fhsu.edu/efa/).

Accounting

The accounting program offers a wide range of studies designed to prepare students for employment in business, government, education systems, and other organizations in a variety of financial, industrial, and service entities. Students can choose the traditional accounting major or add a concentration in public accounting. Students in the public accounting concentration are eligible to sit for the CPA Examination if they complete the requirements for the degree and take additional coursework to earn 150 total credit hours.

Economics

Economics is the only social science in which a Nobel Prize is awarded. To succeed in economics, students should have an interest in applying critical thinking and statistical analysis to issues of business, financial, ethical, and social importance. The department currently offers a concentration in economics within the finance major as well as a minor in economics. Economics training is valuable preparation for law school or post-graduate work in economics, finance, business or the social sciences.

A major in international business and economics provides the academic preparation for positions with business, government, or international agencies dealing with international trade and foreign investments.

Finance

Finance provides one of the most dynamic and rewarding of careers.

Financial services, investment advising, retirement planning, and tax and estate planning are fast-growing fields where substantial earnings are possible for those associated with financial planning firms and for individual entrepreneurs. Students can choose the traditional finance major with no concentration or obtain a concentration in banking, economics, or financial planning. Fort Hays State University is the only institution in Kansas with a business undergraduate degree program in financial planning that is registered with Certified Financial Planner Board of Standards Inc.

Preparation

Students interested in majoring in accounting, finance or international business and economics can prepare themselves by taking any business-related courses their high school offers, including accounting, mathematics, economics, and general business. Additionally, oral and written communication skills are very important. Introductory computer coursework is valuable preparation. A variety of scholarships are available for departmental majors.

Minors – Economics, Finance and Accounting

Classes completed as part of your academic major may not be counted toward your minor program. You will need to work with the advisor for your minor program to find a class to substitute in its place. ECON 201 Principles of Microeconomics or ECON 202 Principles of Macroeconomics can count for General Education credit and both can count for a minor program. The Business Core classes (ACCT 203 Principles of Accounting I, ACCT 204 Principles of Accounting II, and FIN 305 Managerial Finance) can also count toward a minor program.

Faculty and Staff

See Economics, Finance and Accounting Programs for a full listing of faculty and staff (https://www.fhsu.edu/efa/Faculty-and-Staff/)

Programs

Bachelors

- EFA | Bachelor of Business Administration: Accounting (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/accounting-bba/)
- EFA | Bachelor of Business Administration: Accounting (Public Accounting) (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/accounting-public-bba/)
- EFA | Bachelor of Business Administration: Finance (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/finance-bba/)
- EFA | Bachelor of Business Administration: Finance (Banking) (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/finance-banking-bba/)
- EFA | Bachelor of Business Administration: Finance (Economics) (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/finance-economics-bba/)
- EFA | Bachelor of Business Administration: Finance (Financial Planning) (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/finance-financial-planning-bba/)
- EFA | Bachelor of Business Administration: International Business and Economics (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/international-business-economics-bba/)
- EFA | Bachelor of Science: Financial Forensics and Fraud Investigation (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/financial-fraud-and-fraud-investigation-bs/)

Minors

- EFA | Minor: Accounting (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/accounting-minor/)
- EFA | Minor: Banking (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/banking-minor/)
- EFA | Minor: Economics (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/economics-minor/)
- EFA | Minor: Finance (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/finance-minor/)
- EFA | Minor: International Business & Economics (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/international-business-economics-minor/)

Certificates

- EFA | Certificate: Accounting (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/accounting-certificate/)

- EFA | Certificate: Banking (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/banking-certificate/)
- EFA | Certificate: Economics (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/economics-certificate/)
- EFA | Certificate: Finance (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/finance-certificate/)
- EFA | Certificate: Kansas Insurance Certificate (https://catalog.fhsu.edu/business-entrepreneurship/economics-finance-accounting/kansas-insurance-certificate/)

Courses

Accounting

ACCT 199 Accounting Elective (1-12 Credits)
This course is designed to receive non-equivalent elective transfer credit.

ACCT 203 Principles of Accounting I (3 Credits)
The study of accounting as a means of communicating financial information about a business enterprise. Emphasis is placed on the basic concepts used in preparing and interpreting external financial statements.

ACCT 204 Principles of Accounting II (3 Credits)
A continuation of ACCT 203 with added emphasis on preparing and interpreting accounting information to aid management in the decisionmaking process.

Eligibility Rules: Has completed ACCT203

ACCT 303 Cost Accounting (3 Credits)
Course emphasizes the uses of accounting data for: (1) planning and controlling routine operations; (2) non-routine decisions, policy making, and long-range planning; and (3) inventory valuation and income determination.

Eligibility Rules: Has completed ACCT204

ACCT 305 Intermediate Accounting I (3 Credits)
Presents an overview of the foundation of accounting theory, a study of the accounting cycle, financial statements and mathematical principles. A comprehensive study of assets is made.

Eligibility Rules: Has completed ACCT204

ACCT 306 Intermediate Accounting II (3 Credits)
Continuation of ACCT 305. Covers recognition and measurement of liabilities, stockholders' equity, dilutive securities, investments, revenues and expenses. Also covers taxes, pensions and leases.

Eligibility Rules: Has completed ACCT305

ACCT 310 Fraud Examination (3 Credits)
Fraud Examination will cover the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles of fraud, fraudulent financial statements and interviewing witnesses.

Eligibility Rules: Has completed ACCT204

ACCT 315 Financial Statement Analysis (3 Credits)
This course provides a comprehensive study of the use of financial statements in assessing a firm's health and financial standing.

Eligibility Rules: Has completed ACCT204

ACCT 360 Accounting Information Systems (3 Credits)
Design, implementation and evaluation of processing methods for accounting information including computing, managerial, and auditing considerations.

Eligibility Rules: Has completed ACCT204

ACCT 399 Accounting Elective (1-12 Credits)
This course is designed to receive non-equivalent elective transfer credit.

ACCT 402 Income Tax Procedure (3 Credits)
A study of a broad range of federal tax concepts and types of taxpayers including the role of taxation in the business decision-making process. This follows the AICPA model tax curriculum.

Eligibility Rules: Has completed ACCT204

ACCT 406 Governmental and Institutional Accounting (3 Credits)
A study of budgeting and operation of fund accounts for state, municipal, and other public institutions. Accounting control as a means of effecting improved administration of public enterprise.

Eligibility Rules: Has completed ACCT305

ACCT 409 Ethics for Accountants (3 Credits)
This course examines accounting ethics for auditors, tax practitioners and management accountants. Emphasis will be on professional guidance issued by the American Institute of Certified Public Accountants (AICPA), the IRS and other professional accounting organizations.

Eligibility Rules: Has completed ACCT305

ACCT 412 Auditing (3 Credits)
Procedures and practices of the public accountant in verifying accounts and supplementary data, and training in preparation and analysis of reports of such findings appropriate to purpose for which the external audit is made. Emphasis will be on U.S. GAAS and pronouncements of the AICPA and the PCAOB.

Eligibility Rules: Has completed ACCT306, ACCT360

ACCT 466 Apprenticeship + (1-3 Credits)
The apprenticeship will provide the upperdivision, undergraduate student with an opportunity to serve as a tutorial aide, researcher, classroom proctor, etc. To enroll, students must be majoring in accounting and have at least a 3.0 major GPA and have completed at least 9 hours in the major core.

Eligibility Rules: Permission for ACCT466

ACCT 467 Internship: Accounting + (1-6 Credits)
The internship provides students with the opportunity to integrate and apply previous coursework in accounting through work in business, government, or not-for-profit enterprises. Students may enroll for internship credit if the internship application process is competitive and approved by the department chair. Students must have a 3.0 major GPA and have completed 9 hours in the accounting major core.

Eligibility Rules: Permission for ACCT467, Junior Standing

ACCT 601 Advanced Accounting (3 Credits)
Emphasis is placed on consolidated statements. Consideration is also given to foreign branches and subsidiaries.

Eligibility Rules: Has completed ACCT306

ACCT 601G Advanced Accounting (3 Credits)
Emphasis is placed on consolidated statements. Consideration is also given to foreign branches and subsidiaries.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 605 Accounting Theory (3 Credits)
A study of the background and present state of accounting theory with emphasis on recent pronouncements of the Financial Accounting Standards Board.

Eligibility Rules: Has completed ACCT306

ACCT 605G Accounting Theory (3 Credits)
A study of the background and present state of accounting theory with emphasis on recent pronouncements of the Financial Accounting Standards Board.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 608 CPA Problems (3 Credits)
Selected typical problems from previous CPA. Examinations and pertinent coursework are reviewed. A variety of topics in accounting practice and theory are considered. Students are expected to have a thorough background in accounting. Very little new material is introduced in the course.

Eligibility Rules: Has completed ACCT306

ACCT 608G CPA Problems (3 Credits)
Selected typical problems from previous CPA. Examinations and pertinent coursework are reviewed. A variety of topics in accounting practice and theory are considered. Students are expected to have a thorough background in accounting. Very little new material is introduced in the course.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 610 Advanced Tax Procedure (3 Credits)
A study of the major aspects of federal income taxes as they pertain to partnerships, corporations, estates and trusts.

Eligibility Rules: Has completed ACCT402

ACCT 610G Advanced Tax Procedure (3 Credits)
A study of the major aspects of federal income taxes as they pertain to partnerships, corporations, estates and trusts.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 611 Advanced Cost Accounting (3 Credits)
Emphasizes non-routine decisions, policy making, and long-range planning with a continuation of routine planning and control. Considerable stress is placed upon quantitative methods.

Eligibility Rules: Has completed ACCT303

ACCT 611G Advanced Cost Accounting (3 Credits)
Emphasizes non-routine decisions, policy making, and long-range planning with a continuation of routine planning and control. Considerable stress is placed upon quantitative methods.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 612 Advanced Auditing (3 Credits)
Principles and standards in external auditing are emphasized through considerations of legal cases encountered by auditors in public practice. Emphasis will be on U.S. GAAS and pronouncements of the AICPA and the PCAOB.

Eligibility Rules: Has completed ACCT412

ACCT 612G Advanced Auditing (3 Credits)
Principles and standards in external auditing are emphasized through considerations of legal cases encountered by auditors in public practice. Emphasis will be on U.S. GAAS and pronouncements of the AICPA and the PCAOB.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 663 Problems in Accounting + (1-3 Credits)
Research topics to be selected by mutual agreement of student and instructor. Approval by the department chair is required.

Eligibility Rules: Permission for ACCT663, Senior Standing

ACCT 663G Problems in Accounting + (1-3 Credits)
Research topics to be selected by mutual agreement of student and instructor. Approval by the department chair is required.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 803 Advanced Accounting Topics (3 Credits)
A study of problems encountered in accounting. Topics may include special sales procedures-installments and consignments; fiduciary relationships--receiverships, estates and trusts; and mergers and consolidations.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 811 Advanced Cost Accounting (3 Credits)
Emphasizes non-routine decisions, policy making, and long-range planning with a continuation of routine planning and control. Considerable stress is placed upon quantitative methods.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ACCT 820 Financial Accounting and Reporting (3 Credits)
A study of the communication of accounting information with an emphasis on the recipient of the data. The fundamental focus is the analysis and evaluation of performance data desired by managers and other decision makers.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

Economics

ECON 101 Introduction to Economics (3 Credits)
A basic one-semester terminal course for students not in economics or business administration. Essential economic theory is developed and applied to scarcity, markets, market structures, income determination, economic stabilization politices and the economic role of government. May not be used to fulfill major or minor requirements in economics.

ECON 199 Economics Elective (1-12 Credits)
This course is designed to receive non-equivalent elective transfer credit.

ECON 201 Principles of Microeconomics (3 Credits)
An introductory study of principles that affect goals, incentives, and outcomes of economic behavior at the level of the individual decision maker. Specific topics include the operation of both product and resource markets, the behavior of firms and industries under different market structures, and international exchange.

ECON 202 Principles of Macroeconomics (3 Credits)
An introductory study of factors that determine U.S. unemployment, production, growth, interest and inflation rates; basic theories of consumption and investment expenditure; the effects of discretionary fiscal and monetary policies on the national economy.

ECON 300 Economic Ideas and Current Issues (3 Credits)
An introductory application of economic concepts to a wide variety of current social issues and problems.

ECON 301 Intermediate Microeconomics (3 Credits)
An intermediate-level study of the theory of household and firm behavior. A study of how the market system organized economic activity and an evaluation of its performance.

Eligibility Rules: Has completed ECON201, ECON202

ECON 302 Intermediate Macroeconomics (3 Credits)
An intermediate-level study of theories of aggregate consumption, investment, net export and government expenditures; determination of national output, employment, price level, interest and exchange rates; derivation of aggregate demand and supply; implications of classical, Keynesian, supply-driven, rational expectations and real business cycle models; examination of the empirical evidence.

Eligibility Rules: Has completed ECON201, ECON202

ECON 378 Environmental and Energy Economics (3 Credits)
The interrelationship of economic activity and environmental consequences will be the main focus of the course.

Eligibility Rules: Has completed ECON201

ECON 399 Economics Elective (1-12 Credits)
This course is designed to receive non-equivalent elective transfer credit.

ECON 466 Apprenticeship + (1-3 Credits)
The apprenticeship will provide the upperdivision, undergraduate student with an opporunity to serve as a tutorial aide, researcher, classroom proctor, etc.

Eligibility Rules: Permission for ECON466

ECON 467 Internship + (1-6 Credits)
The internship provides students with the opportunity to integrate and apply previous academic coursework in international business and economics through professionally related work in business, government, or not-for-profit enterprises.

Eligibility Rules: Permission for ECON467

ECON 492 Consumer Economics (3 Credits)
The application of economic principles to various consumer issues.

Eligibility Rules: Has completed ECON201, ECON202

ECON 494 Introduction to Regional Economics (3 Credits)
A survey of methods and concepts used in understanding regional economic growth and development.

Eligibility Rules: Has completed ECON201

ECON 601 Quantitative Methods (3 Credits)
An introduction to the tools and procedures necessary to measure and test casual relationships implied by economic and finance theory. Emphasis will be on regression analysis.

Eligibility Rules: Has completed MATH250

ECON 601G Quantitative Methods (3 Credits)
An introduction to the tools and procedures necessary to measure and test casual relationships implied by economic and finance theory. Emphasis will be on regression analysis.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 602 Topics + (1-3 Credits)
The topics course is designed to offer subjects which are not dealt with in the conventional curriculum. See class schedule for specific topics.

ECON 602G Topics + (1-3 Credits)
The topics course is designed to offer subjects which are not dealt with in the conventional curriculum. See class schedule for specific topics.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 604 Forecasting Applications (3 Credits)
Techniques for business forecasting with emphasis on time-series methods. The relationship of forecasting to decision making, a survey of forecasting methods and their application; models for stationary and non-stationary time-series, model identification, estimation of parameters, computation of forecasts and of confidence intervals, adaptive forecasting, and evaluation of forecasts.

Eligibility Rules: Has completed MATH250

ECON 604G Forecasting Applications (3 Credits)
Techniques for business forecasting with emphasis on time-series methods. The relationship of forecasting to decision making, a survey of forecasting methods and their application; models for stationary and non-stationary time-series, model identification, estimation of parameters, computation of forecasts and of confidence intervals, adaptive forecasting, and evaluation of forecasts.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 613 Economic Fluctuation and Forecasting (3 Credits)
A study of the factors producing economic cycles including history, theory, and statistical measure of business cycles. Emphasis will be placed on forecasting methods.

Eligibility Rules: Has completed ECON201, ECON202

ECON 613G Economic Fluctuation and Forecasting (3 Credits)
A study of the factors producing economic cycles including history, theory, and statistical measure of business cycles. Emphasis will be placed on forecasting methods.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 621 Public Finance (3 Credits)
A study of the scope of government fiscal activity including the federal budget, government expenditures, and fiscal and debt management policy. Issues of taxation include principles of taxation, tax sources and distribution. Examples of current issues include revenue sharing, social security, national health issues, and urban transportation systems.

Eligibility Rules: Has completed ECON202

ECON 621G Public Finance (3 Credits)
A study of the scope of government fiscal activity including the federal budget, government expenditures, and fiscal and debt management policy. Issues of taxation include principles of taxation, tax sources and distribution. Examples of current issues include revenue sharing, social security, national health issues, and urban transportation systems.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 640 Money and Banking (3 Credits)
An examination of the institutional setting which facilitates the creation and transfer of money between individuals, firms, and governments; how the supply and demand for money affect and are affected by national output, employment, prices, interest, and exchange rates; derivation of aggregate demand using Hicks' IS-LM model; theories and evidence of fiscal and monetary policy effectiveness in an open economy.

Eligibility Rules: Has completed ECON202

ECON 640G Money and Banking (3 Credits)
An examination of the institutional setting which facilitates the creation and transfer of money between individuals, firms, and governments; how the supply and demand for money affect and are affected by national output, employment, prices, interest, and exchange rates; derivation of aggregate demand using Hicks' IS-LM model; theories and evidence of fiscal and monetary policy effectiveness in an open economy.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 644 International Economics (3 Credits)
A survey of international trade and finance, includes the theory and empirical foundations of international trade; the balance of payments and foreign exchange; contemporary international economic problems and commercial policies (e.g., tariffs, quotas, exchange control, international monetary reform).

Eligibility Rules: Has completed ECON201, ECON202

ECON 644G International Economics (3 Credits)
A survey of international trade and finance, includes the theory and empirical foundations of international trade; the balance of payments and foreign exchange; contemporary international economic problems and commercial policies (e.g., tariffs, quotas, exchange control, international monetary reform).

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 651 Managerial Economics (3 Credits)
Application of economic theory to business decision making at the individual firm level. Selected topics include: demand estimation and forecasting, production and cost theory, cost estimation and forecasting, pricing decisions, and government regulations.

Eligibility Rules: Has completed ECON201

ECON 651G Managerial Economics (3 Credits)
Application of economic theory to business decision making at the individual firm level. Selected topics include: demand estimation and forecasting, production and cost theory, cost estimation and forecasting, pricing decisions, and government regulations.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 652 Industrial Organization (3 Credits)
A theoretical and empirical study of the structure, conduct, and performance of manufacturing firms and industries. Topics examined include economic concentration, scale economics, entry barriers, and collusive oligopoly practices. These topics will be used to evaluate how well American industrial performance meets societal goals.

Eligibility Rules: Has completed ECON201

ECON 652G Industrial Organization (3 Credits)
A theoretical and empirical study of the structure, conduct, and performance of manufacturing firms and industries. Topics examined include economic concentration, scale economics, entry barriers, and collusive oligopoly practices. These topics will be used to evaluate how well American industrial performance meets societal goals.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 662 Readings + (1-3 Credits)
For majors in the College of Business and Leadership. Purpose of the course is to provide an opportunity for in-depth study in one area of economics or finance. Admission only upon consent of the instructor and approval by the Department Chair.

Eligibility Rules: Permission for ECON662

ECON 662G Readings + (1-3 Credits)
For majors in the College of Business and Leadership. Purpose of the course is to provide an opportunity for in-depth study in one area of economics or finance. Admission only upon consent of the instructor and approval by the Department Chair.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 665 Seminar + (3 Credits)
The purpose of the seminar is to bring together a small group of students for intensive study, discussion, and research in selected fields of economics or finance.

Eligibility Rules: Junior Level Standing - 60 Semester Units

ECON 665G Seminar + (3 Credits)
The purpose of the seminar is to bring together a small group of students for intensive study, discussion, and research in selected fields of economics or finance.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 682 Labor Economics (3 Credits)
The development and application of economic theory to the study of the labor market. Emphasis on labor demand, labor supply, employment, and wages at both the micro and macro levels.

Eligibility Rules: Has completed ECON201, MATH250

ECON 682G Labor Economics (3 Credits)
The development and application of economic theory to the study of the labor market. Emphasis on labor demand, labor supply, employment, and wages at both the micro and macro levels.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

ECON 692 Contemporary Economic Issues (3 Credits)
Selected economic issues and problems confronting the American economy will be examined in depth through readings, discussions, and independent projects.

ECON 692G Contemporary Economic Issues (3 Credits)
Selected economic issues and problems confronting the American economy will be examined in depth through readings, discussions, and independent projects.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

Finance

FIN 199 Finance Elective (1-12 Credits)
This course is designed to receive non-equivalent elective transfer credit.

FIN 205 Principles of Personal Finance (3 Credits)
The study and application of personal financial planning processes. Topics include: budgeting, tax, insurance, investments, retirement, and estate planning.

FIN 301 Principles of Banking (3 Credits)
This class provides an overview of banking with emphasis on current issues and trends. Students will learn about bank organizational structure, line/staff functions, and employee responsibilities. The regulatory environment of banking is studied, including the involvement of the Federal Reserve and monetary policy. Bank deposit services and the credit function are reviewed. Skills learned include methods of measuring and analyzing the performance of financial institutions.

FIN 305 Managerial Finance (3 Credits)
A study of the basic concepts of financial management of a corporation. Topics include: ratio analysis, time value of money, valuation, capital budgeting, risk and return, cost of capital, and international financial management.

Eligibility Rules: Has completed ACCT203, MATH250

FIN 306 Fundamentals of Lending (3 Credits)
Fundamentals of credit documentation, management, investigation and analysis, credit problems, collection activities, loan structure, protection and remedies.

FIN 311 Fundamentals of Investments (3 Credits)
A study of the fundamental concepts of investment analysis and management. Topics include: the different types and characteristics of investment securities and markets, security and analysis and selection, valuation, risk and return, and portfolio theory.

Eligibility Rules: Has completed FIN305

FIN 381 Principles of Real Estate (3 Credits)
Characters of land, real estate markets, ownership, interest; legal instrument, contracts, closing transfers; financing, brokerage, management, appraising, developing, and ownership.

FIN 399 Finance Elective (1-12 Credits)
This course is designed to receive non-equivalent elective transfer credit.

FIN 401 Property Insurance (3 Credits)
Basic study of coverages offered by property and casualty insurers. Emphasis will be on development, basic concepts, and legal basis of the various lines of property and casualty insurance.

FIN 402 Life Insurance (3 Credits)
Types of contract, functions of various contracts, company organization, rate making, selection of risks and other home office operations. Governmental supervision of life insurance companies.

FIN 405 Intermediate Finance (3 Credits)
A study of the financing decision-making and problem solving of a corporate financial manager. Topics include: working capital, risk and return, valuation, capital budgeting with uncertainty, cost of capital, efficient markets, capital structure, options, and international fincancial management.

Eligibility Rules: Has completed FIN305

FIN 405G Intermediate Finance (3 Credits)
A study of the theoretical aspects of the financing decisions of a corporate financial manager. Topics include: working capital, risk and return, valuation, capital budgeting with uncertainity, cost of capital, efficient markets, capital structure, risk hedging, mergers, and international financial management.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 421 Real Estate Finance (3 Credits)
A study of real estate markets, the process of financing real estate transactions, and real property as an investment medium.

Eligibility Rules: Has completed FIN305

FIN 422 Theory of Appraising (3 Credits)
Valuation theories applied to land, residential, commercial, and leasehold real estate, three approaches to value; depreciation, capitalization, and a residential appraisal required.

Eligibility Rules: Has completed FIN381

FIN 423 Real Estate Investments (3 Credits)
A study of the feasibility and the analysis of long-term investment characteristics of condominiums, apartments, housing complexes, office buildings, shopping centers, industrial properties, farms and subdivisions.

Eligibility Rules: Has completed FIN381

FIN 450 Personal Financial Planning (3 Credits)
A comprehensive study of the concepts and techniques of financial planning. Topics include: the role of the financial planner, legal and ethical requirements, developing a financial plan, economic analysis, insurance analysis, investment analysis, tax planning, estate and retirement planning.

Eligibility Rules: Has completed ACCT402, FIN311, FIN405, and Permission for FIN450

FIN 456 Senior Seminar (3 Credits)
A capstone course that enables students to integrate finance principles with their college learning experiences by formulating questions, gathering information, structuring and analyzing information, drawing conclusions, and communicating those conclusions to others in an oral and/or written form.

Eligibility Rules: Senior Level Standing - 90 Semester Units

FIN 466 Apprenticeship + (1-3 Credits)
The apprenticeship will provide the upper-division undergraduate student with an opportunity to serve as a tutorial aide, researcher, classroom proctor, etc. To enroll, students must be majoring in finance and have at least a 3.0 major GPA and have completed at least 9 hours in the major core.

Eligibility Rules: Permission for FIN466

FIN 467 Internship + (1-6 Credits)
The internship provides students with the opportunity to integrate and apply previous academic coursework in finance and economics through professionally related work in business, government, or not-for-profit enterprises. Students may only enroll for internship credit if the internship has been approved by the department chair. See advisor for details. Students must also have at least a 3.0 major GPA and have completed at least 9 hours in the finance major core.

Eligibility Rules: Permission for FIN467

FIN 607 Options and Futures Markets (3 Credits)
An examination of the markets and institutions that facilitate the creation, exchange, and liquidation of derivative financial assets. Topics include: risk management techniques using options, futures, and swaps; valuation, hedging, and speculation.

Eligibility Rules: Has completed FIN305

FIN 607G Options and Futures Markets (3 Credits)
An examination of the markets and institutions that facilitate the creation, exchange, and liquidation of derivative financial assets. Topics include: risk management techniques using options, futures, and swaps; valuation, hedging, and speculation.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 611 Investment Theories and Strategies (3 Credits)
A study of the theoretical and practical aspects of portfolio management and security analysis. Topics include: portfolio theory, efficient capital markets, valuation, portfolio performance, international diversification, and specific management techniques applied to equity and debt securities as well as futures and options.

Eligibility Rules: Has completed FIN311

FIN 611G Investment Theories and Strategies (3 Credits)
A study of the theoretical and practical aspects of portfolio management and security analysis. Topics include: portfolio theory, efficient capital markets, valuation, portfolio performance, international diversification, and specific management techniques applied to equity and debt securities as well as futures and options.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 612 Bond Markets (3 Credits)
A study of the theory and practice of fixed-income securities. Topics include: Treasury and Agency securities, corporate debt instruments, municipal securities, international bonds, residential mortgage loans, agency mortgage pass-through securities, agency collateralized mortgage obligations, and stripped mortgage-backed securities, the analytical techniques for valuing bonds, and bond portfolio strategies.

Eligibility Rules: Has completed FIN311

FIN 615 Tiger Investment Fund (3 Credits)
The purpose of this course is to provide students with "real life" experience and knowledge of security analysis and portfolio management by managing the Tiger Investment Fund. Students will analyze investments subject to an Investment Policy Statement, make oral presentations to faculty and industry professionals, write analytical investment reports, and make buy/sell decisions. Students will use real-time data provided by Bloomberg, ValueLine, company financial statements, and other information necessary to make justified investment decisions. Investing legends including Benjamin Graham, Philip Fisher, Warren Buffett, John Templeton, T. Rowe Price, Peter Lynch, and others will be studied to gain insight into their success.

Eligibility Rules: Has completed FIN311

FIN 622 Personal Tax Planning (3 Credits)
An introduction to income taxation and its impact on financial planning for individuals in their roles as employees, investors, and business owners.

FIN 622G Personal Tax Planning (3 Credits)
An introduction to income taxation and its impact on financial planning for individuals in their roles as employees, investors, and business owners.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 630 Insurance Planning (3 Credits)
An introduction to the theory and general principles of insurance and its impact on financial planning. Topics include: insurance and risk, property and casualty insurance, life, disability, long-term care, and health insurance.

FIN 630G Insurance Planning (3 Credits)
An introduction to the theory and general principles of insurance and its impact on financial planning. Topics include: insurance and risk, property and casualty insurance, life, disability, long-term care, and health insurance.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 631 Risk Management (3 Credits)
A study of the principles of risk and the management techniques to minimize risk for the firm and individual.

FIN 631G Risk Management (3 Credits)
A study of the principles of risk and the management techniques to minimize risk for the firm and individual.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 641 Financial Markets and Institutions (3 Credits)
A study of the nature, scope and role of financial institutions in the economy; supply of and demand for loanable funds; money market; capital markets; the level and structure of interest rates; monetary, fiscal and debt management policies.

Eligibility Rules: Has completed FIN305

FIN 641G Financial Markets and Institutions (3 Credits)
A study of the nature, scope and role of financial institutions in the economy; supply of and demand for loanable funds; money market; capital markets; the level and structure of interest rates; monetary, fiscal and debt management policies.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 642 Bank Management (3 Credits)
A study of the organization and operations of national and state banks; the balance sheet of a commercial bank; liquidity management; asset management; loans and discounts; credit analysis; interest rates; investment account management; trust services; capital funds management and safety of banks.

Eligibility Rules: Has completed FIN305

FIN 642G Bank Management (3 Credits)
A study of the organization and operations of national and state banks; the balance sheet of a commercial bank; liquidity management; asset management; loans and discounts; credit analysis; interest rates; investment account management; trust services; capital funds management and safety of banks.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 643 Bank Strategy (3 Credits)
As the capstone course for Finance majors with a Banking Concentration, this course provides the opportunity for students to apply the skills and knowledge obtained from their coursework to a banking environment.

FIN 643G Bank Strategy (3 Credits)
As the capstone course for Finance majors with a Banking Concentration, this course provides the opportunity for students to apply the skills and knowledge obtained from their coursework to a banking environment.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 645 International Finance (3 Credits)
Examination and analysis of international financial decision making in areas of foreign investments, trade and working capital management given various political, cultural and technological constraints.

Eligibility Rules: Has completed FIN305

FIN 645G International Finance (3 Credits)
Examination and analysis of international financial decision making in areas of foreign investments, trade and working capital management given various political, cultural and technological constraints.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 663 Problems + (1-3 Credits)
Research topics to be selected by mutual agreement of student and instructor. Approval by the department chair is required.

Eligibility Rules: Permission for FIN663, Senior Standing

FIN 663G Problems + (1-3 Credits)
Research topics to be selected by mutual agreement of student and instructor. Approval by the department chair is required.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 670 Estate Planning (3 Credits)
A comprehensive study of the fundamentals and techniques of estate planning. Topics include: property transfers, taxation as applied to estate planning, goals, probate, charitable transfers, estate planning for closely held business interests, will and trust, bypass, gift, liquidity, and postmortem planning.

FIN 670G Estate Planning (3 Credits)
A comprehensive study of the fundamentals and techniques of estate planning. Topics include: property transfers, taxation as applied to estate planning, goals, probate, charitable transfers, estate planning for closely held business interests, will and trust, bypass, gift, liquidity, and postmortem planning.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral

FIN 680 Retirement and Employee Benefit Planning (3 Credits)
A comprehensive study of the fundamentals and techniques of retirement and employee benefit planning. Topics include: ethics; types or alternative retirement plans; retirement needs analysis; tax implications; life, medical, and disability plans; and other current topics.

FIN 680G Retirement and Employee Benefit Planning (3 Credits)
A comprehensive study of the fundamentals and techniques of retirement and employee benefit planning. Topics include: ethics; types or alternative retirement plans; retirement needs analysis; tax implications; life, medical, and disability plans; and other current topics.

Eligibility Rules: Academic level is Masters, EdS, Grad Non-Degree OR Doctoral