BUSINESS

For more information regarding services and program options, please visit the COB Web site at: https://www.csus.edu/college/business-administration/

Undergraduate Program Description

The College of Business offers a broad professional education in Business. The Bachelor of Science program offers students a choice of 9 concentrations by which they may focus their goals. Additionally, the COB’s Business Honors program provides an alternative path to its most capable students to prepare them for management opportunities. All students must choose a concentration to complete their requirements for the baccalaureate degree. Students who are uncertain about which concentration to choose are encouraged to select the General Management concentration, as it is the most comprehensive. The structure of the General Management concentration also provides an overlap with the other concentrations, thus making changes in focus possible. Students who wish a more customized program may elect to complete the requirements for additional concentrations as well. For example, students may elect dual concentrations such as General Management and Management of Human Resources and Organizational Behavior. For information about program options, please visit our website at: Undergraduate Programs | Sacramento State (csus.edu) (https://www.csus.edu/college/business-administration/undergraduate/).

The College also offers Minors in Business, Management of Human Resources and Organizational Behavior, Marketing, Real Estate and Land Use Affairs, and Risk Management and Insurance. A Minor in Business is valuable to the student majoring in another area who wishes to supplement his/her knowledge with a business background.

Note: The use of the word “business” throughout this section refers to courses designated as Accountancy (ACCY), Accounting Information Systems (AIS), Decision Sciences (DS), Entrepreneurship (ENTR), Finance (FIN), General Management (GM), Human Resources/Organizational Behavior (HROB), International Business (IBUS), Management (MGMT), Management Information Science (MIS), Marketing (MKTG), Operations Management (OPM).

Degree Programs

BS in Business (Accountancy)
BS in Business (Entrepreneurship)
BS in Business (Finance)
BS in Business (General Management)
BS in Business (International Business)
BS in Business (Management of Human Resources and Organizational Behavior)
BS in Business (Management Information System)
BS in Business (Marketing)
BS in Business (Supply Chain Management)
Business Honors Program

Minor in Business
Minor in Management of Human Resources and Organizational Behavior
Minor in Marketing
Minor in Real Estate and Land Use Affairs
Minor in Risk Management and Insurance

Accreditation

In addition to California State University, Sacramento’s full accreditation by the Western Association of Schools and Colleges, the Bachelor of Science, Master of Business, and Master of Science are also individually accredited by the AACSB Internationally Association to Advance Collegiate Schools of Business.

Notice to Students RE: Professional Licensure and Certification

California State University programs for professions that require licensure or certification are intended to prepare the student for California licensure and certification requirements. Admission into programs for professions that require licensure and certification does not guarantee that students will obtain a license or certificate. Licensure and certification requirements are set by agencies that are not controlled by or affiliated with the California State University and licensure and certification requirements can change at any time.

The California State University has not determined whether its programs meet other states’ educational or professional requirements for licensure and certification. Students planning to pursue licensure or certification in other states are responsible for determining whether, if they complete a California State University program, they will meet their state’s requirements for licensure or certification. This disclosure is made pursuant to 34 CFR §668.43(a)(5)(v)(C).

Graduate Program Description

The College offers several general and specialized business graduate degree programs. They include: Master of Business (MBA), Master of Business for Executives (EMBA), International Master of Business (IMBA), and Master of Science in Accountancy (MS/ACCY).

Degree Programs

International Master of Business (IMBA)
MBA (General)
MBA (Business Analytics in Healthcare)
MBA (Entrepreneurship and Global Business)
MBA (Finance)
MBA for Executives (EMBA)
MS in Accountancy

Accreditation

In addition to California State University, Sacramento’s full accreditation by the Western Association of Schools and Colleges, the Bachelor of Science, Master of Business, and Master of Science are also individually accredited by the AACSB Internationally Association to Advance Collegiate Schools of Business.
Notice to Students RE: Professional Licensure and Certification
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Academic Policies and Procedures
The following is a summary of the Policies and Procedures that are unique to the COB. Students who wish to request deviation from these articulated policies and procedures must petition the COB Academic Standards Committee. Undergraduate students should submit their petitions to the Undergraduate Business Advising Center (UBAC), Tahoe Hall 1030. For graduate students enrolled in the EMBA program please contact the Director for Executive and Professional Programs, Tahoe Hall 1020. All other COB graduate students should contact the MBA Program Services (MPS), through Tahoe Hall 1030. Graduate students should contact the Graduate Programs Office (GPO), TAHOE HALL 1020. The Committee will not hear requests from students that disregard catalog policy. To see the full statement, please go to the web address: www.csus.edu/cob/ (http://www.csus.edu/cba/).

Add/Drop Policies
Students are subject to being administratively dropped from business courses if they fail to meet academic standards for which they have not met the prerequisite requirements as prescribed by the COB or by Sacramento State.

Rules for adding and/or dropping a course during the first few weeks of a semester differ substantially from the policies in effect after that period of time. Different procedures may apply for undergraduate and graduate students.

Adding Courses: Students normally enroll in courses during the registration period. After the registration period, students may be permitted to add courses only with the approval of the instructor and the Associate Dean for the Academic Programs.

Dropping Courses: The requirement for dropping selected courses becomes more difficult as the semester progresses. It is the responsibility of the student to maintain progress in each course in which the student is enrolled. Students who fail to continue in the course without an approved drop will receive a grade of “WU” or “F” for the course. Please visit the Academic Programs Office Tahoe Hall 2028. You may visit the Undergraduate Business Advising Center for Undergraduate courses. For students enrolled in the EMBA program, the MBA Program Services (MPS).

Course Repeat Policy
Undergraduate courses used for the CBA’s major requirements may be repeated twice (for a total of three attempts). If the subject course is required and the student has not earned a grade of “A”, “A-”, “B+”, “B”, “B-”, “C+”, “C”, or “C-” in three attempts, the student will be disqualified from the COB. If the course represents a computer literacy requirement, and the student has not earned a grade of “A”, “A-”, “B+”, “B”, “B-”, “C+”, “C”, “C-”, or “CR” in three attempts, the student will not be allowed to enroll in the course a fourth time. However, the student may be given the opportunity to demonstrate computer literacy by passing the appropriate examination.

Graduate students may repeat only two graduate courses — one at the Foundation level and one at the MBA/MS level.

Reinstatement Policy
Undergraduate Business majors who have been disqualified from the University will not be allowed to enroll in 100-level business courses until they have been reinstated into the business major. In order for students to qualify to petition for reinstatement into the business major, they must be in good standing according to university standards. Undergraduate business students seeking reinstatement to the COB must reapply to the major through the impaction process.

Graduate students must complete a Reinstatement Petition obtained in the MBA Program Services (MPS). Graduate students must file the petition with the MPS, including an explanation with relevant documentation supporting their request for reinstatement. The COB Academic Standards Committee will review the petition.

Note: The only basis for reinstatement is the expectation (supported by evidence provided by the student) that the student is now likely to progress towards the satisfactory completion of the COB’s degree requirements in a timely manner.

Incomplete Grades
Under certain conditions, students may request a grade of “Incomplete.” Students must be passing the course at the time an “Incomplete” is requested. The issuance of an “Incomplete” is appropriate only when required by University policy or in situations such as:

• the student misses a final exam for reasons that are fully justifiable in the eyes of the instructor; or
• the student was granted an extension of time to complete a class assignment.

Except in those cases specifically approved by university policy, the course instructor has sole discretion over what constitutes a fully justifiable reason for an “Incomplete.”

Contract to Finish an Incomplete Grade
A petition for Incomplete Grade must be submitted with both the student’s and course instructor’s showing the work to be completed, the basis by which the student’s final grade will be determined, the last date for completing the incomplete work, and the grade earned by the student at the time the petition was approved. All “Incomplete” grade petitions must be agreed to by the student, as indicated by the student’s signature and date of signing. The contract must also be signed by the course instructor.

Open University Enrollment
The COB restricts the enrollment in 100-level business courses through Open University to only six (6) units. The purpose of Open University is to provide opportunity for individuals from the community to enroll in certain courses for purposes of professional development. Matriculating and/or matriculated students in a COB degree program are not to use
Open University. See the Undergraduate Business Advising Center (TAH-1030) for undergraduate courses.

**Simultaneous Course Enrollment**
Students may not enroll in two or more courses that are offered on the same day and at the same time. In very rare circumstances, and with approval of the course instructors and the Associate Dean for the Academic Programs, students may enroll in courses that overlap by no more than 15 minutes.

**Currency of Knowledge Requirement**
All students must have what is considered "currency of knowledge" in courses they apply towards an earned degree. This applies to both majors and minors within the COB. Courses that do not satisfy the currency of knowledge requirement must be repeated.

**Currency of Course Prerequisites**
All current course prerequisites must have been completed within seven years of enrolling in any course having prerequisites. This currency requirement may be waived in cases where more advanced courses in the same area than the listed prerequisites have been completed in the last seven years with a grade of "C-" or better.

**Undergraduate Courses**
Lower division courses used to satisfy major or minor requirements must have been completed within seven years of the date of admission to the business major or minor. Upper division courses used to satisfy graduation requirements must have been completed within seven years of the date of graduation.

The COB Academic Standards Committee may grant credit for courses taken beyond the seven-year requirement for extensive experience in the area. The burden rests upon the applicant to demonstrate how his/her experience satisfies the requirement of currency.

**Graduate Courses**
All program requirements, excluding the Foundation courses, must be completed within seven years of the date of expected graduation.

During the admission cycle, courses used to fulfill Foundation course requirements must have been completed within seven years of the date of admission. The COB Academic Standards Committee, however, may approve currency for Foundation courses taken beyond the seven-year requirement if a request is so filed. Waiving of the seven-year requirement shall be based on the relevancy, level of responsibility, and duration of the applicant’s work experience. The burden rests upon the applicant to demonstrate how his/her experience satisfies the requirement for currency.

**Course Transfer Credit Articulated Courses**
The COB has articulation agreements with a number of community colleges. These agreements stipulate the COB has agreed that certain identified undergraduate courses are deemed to be "equivalent" between the respective institutions, and therefore credit will be awarded for those courses taken at another (articulated) institution, towards a degree from Sacramento State. Approval of courses submitted for articulation is subject to currency of knowledge stipulations. See the following Web site for an up-to-date list of articulated courses: www.assist.org (http://www.assist.org/web-assist/welcome.html).

**Course Transfer Credit Non-Articulated Courses**
Courses taken at an AACSB International accredited college of business will be accepted for transfer credit if the course is regarded as equivalent to the course for which credit is requested. Business core courses and concentration courses will not be accepted for transfer credit from programs that are not AACSB International accredited unless taken at institutions that have national or international reputations of high quality programs.

Petitions for equivalency for undergraduate, non-articulated courses must be submitted to the Undergraduate Business Advising Center (UBAC). Petitions for equivalency for graduate, non-articulated courses must be submitted to the Graduate Programs Office, TAHOE 1020. For all other COB graduate programs contact the Graduate Programs Office. The COB Academic Standards Committee will evaluate whether the institution satisfies the requirement of "national or international reputations of high quality programs." Subsequently, faculty in the appropriate area will make the final determination of course equivalency, e.g., content, method of instruction, method of evaluating students, and/or course duration.

**Change of Major**
The undergraduate Business Major is impacted. The students must meet the impaction criteria found at:

Impacted Major Information | Sacramento State (csus.edu) (https://www.csus.edu/college/business-administration/undergraduate/advising/impacted-major.html)

Students who are declared in another major and wish to declare business as their minor, must file a Minor Request Petition. Students must complete and return these petitions to the Undergraduate Business Advising Center, Tahoe Hall 1030. The deadline for the fall semester is March 1st; for the spring semester the deadline is October 1st.

**Contact Information**

**Office of the Dean**
Tahoe Hall 1010
Email: cob@csus.edu
Phone: (916) 278-6578
College of Business Website (https://www.csus.edu/college/business-administration/)
Jean-Francois Coget, Dean
Mylah Nurse, Executive Assistant to the Dean
Eileen Aiello, Budget Analyst
Ale Reiher, Administrative Coordinator
Tim Richter, Director of Development

**Office of the Associate Dean for Faculty Support**
Tahoe Hall 2130
(916) 278-5577
Jaydeep Balakrishnan, Associate Dean
Angela Park-Giroud, Administrative Analyst
Jeanie Hansen, Faculty Personnel Analyst

Jordan Smith, AD Support Specialist

**Office of the Associate Dean for Academic Programs**
Tahoe Hall 2028
(916) 278-6463
Pingsheng Tong, Associate Dean
Shelly Bingel, Administrative Analyst
Maryam Sabet, Academic Programs Coordinator & Enrolment Specialist

**Office of Student Engagement**
Bonnie McDonald Beevers, Director
Maria Lindstrom, Coordinator Undergraduate Business Advising
Maggie Hansen, Coordinator Student Programs & Program Impact
Sanitta Coey, Administrative Analyst
Taylor Ainger, Administrative Support Coordinator
Stephanie Serrato Neumann, Academic Advisor
Ashley N. Torres, Academic Advisor
Patsy Jimenez, Integrated Academic Advisor

Undergraduate Business Advising Center
Tahoe Hall 1030
(916) 278-BIZZ (2499)
Website: https://www.csus.edu/college/business-administration/undergraduate/
Email: cba-ugrad@csus.edu

Graduate Programs Office
(iMBA, EMA, MSBA, MSF, MSA, Graduate Career Services)
Tahoe Hall 1020
Maleeha Mir Khan, Executive Director of Graduate Programs
Claire Goldsby, Graduate Programs Coordinator
Serena Hoffman, Graduate Programs Advisor
Maryanne Ruperto, Graduate Programs Specialist

MBA Program Services (MPS)
(916) 278-3354
Contact the MBA Program Services (https://www.csus.edu/college/business-administration/graduate/mba.html)
Jeanie Williams, Graduate Coordinator & MBA Advisor
Sophie Mills Duncan, Graduate Recruitment & Admissions Coordinator
Mandy Mangels, Graduate Programs Specialist

Business Graduate Career Services
Tahoe Hall 2065
(916) 278-7142

Faculty
AIVAZPOUR, ZAHR
ASHTARI, SADAF
ASSADI, POORIA
AZARPANAH, HOSSEIN
BAGER, JESSICA
BALAKRISHNAN, JAYDEEP
BALDUS, BRIAN
CATLIN, JESSE
CHINEN, KENICHIRO
CHOI, BEOM-JIN
CHOI, BEOMJOON "PETER"
DANTU, RAMAKRISHNA
DAS, NIRMOL
DENG, FENG
ERYILMAZ, EVREN
FULLER, RYAN
GARDNER, SHARYN
GARG, SARGAM
HAN, YONGLIANG "STANLEY"
HOSKINS, JAKE
IKROMOV, NURIDDIN
JANG, JUNGYOON
JANG, DAUN
KIM, WON JUNG
KIM, YAAEUN
LEE, JAI JOON "JAY"
LI, MIN
LI, YANG
LIN, XIAOLIN
LIN, HAO
LIN, ERIC C.
LIU, CAIXING
LIU, LAN
LIU, FENG "OLIVER"
LIU, CHANG
LOJO, MAUREEN
LYON, ELIZABETH
MICHAEL, BONIFACE
MICKEL, AMY E.
MOHAPATRA, PARTHA
MOORE, DAVID
MUBAKO, GRACE
ACCY 1. Accounting Fundamentals. 3 Units
Prerequisite(s): Entry Level Math (ELM) test of at least 36 or a CR grade in LS 7A.
Term Typically Offered: Fall, Spring

Accounting as the basis of an information system with emphasis on concepts and assumptions underlying data accumulation for financial reports. Includes the concepts of income determination and financial position, and the accounting for various types of ownership equities.

ACCY 2. Managerial Accounting. 3 Units
Prerequisite(s): ACCY 1.
Term Typically Offered: Fall, Spring

Use and reporting of accounting data for managerial planning, control, and decision making. Broad coverage of concepts, classification, and behavior of costs.

ACCY 111. Intermediate Accounting I. 3 Units
Term Typically Offered: Fall, Spring

In-depth knowledge of how financial information provides information about a company's: economic resources, obligations, and owner's equity; income and its components; and cash flows. Topics include the development and application of basic assumptions, principles and constraints underlying financial statements; the use of information derived from financial statements and the limitations of the information; and the use of accounting information to evaluate a company's return on investment, risk, financial, flexibility, liquidity, and operational capability. Students learn how to prepare financial statements.

ACCY 112. Intermediate Accounting II. 3 Units
Prerequisite(s): ACCY 111.
Term Typically Offered: Fall, Spring

Application of Generally Accepted Accounting Principles to the reporting of tangible and intangible assets, liabilities, and the capital section of the balance sheet. Other topics include the reporting of stock-based compensation and earnings-per-share.

ACCY 113. Intermediate Accounting III. 3 Units
Prerequisite(s): ACCY 111.
Term Typically Offered: Fall, Spring

Application of Generally Accepted Accounting Principles to revenue recognition and matching, pensions, leases, income taxes, accounting changes, interim financial statements, and segmental reporting. Students develop an in-depth knowledge of the preparation and the analysis of the cash flow statement.

ACCY 117. Advanced Accounting. 3 Units
Prerequisite(s): ACCY 111 and ACCY 112.
Term Typically Offered: Fall, Spring

Specialized topics in partnership accounting; consolidated statements; foreign currency translation and financial statements.

ACCY 121. Cost Accounting. 3 Units
Term Typically Offered: Fall, Spring

Importance of the allocation of costs; the cost allocation techniques available to accountants; the techniques used by management to maintain and create enterprise value, e.g., CVP analysis; the accountant's responsibility for the management of inventory; and the ethical consideration in internal reporting.

ACCY 122. Advanced Management Accounting. 3 Units
Prerequisite(s): ACCY 121.
Term Typically Offered: Fall, Spring

Accountant's responsibility to provide financial and non-financial information to managers; the planning techniques available to accountants; managerial control techniques that enhance the maintenance and improvement of enterprise value, and short-run and long-run analyses.
ACCY 131. Survey of Auditing, Attest, and Assurance Topics. 3 Units
Prerequisite(s): ACCY 111, ACCY 112.
Term Typically Offered: Fall, Spring
Survey of topics in auditing as a control activity in society. Covers a variety of opportunities in the auditing profession including external auditing, internal auditing, compliance auditing, and operational auditing as well as fraud examinations. Topics include evidence and documentation, professional ethics, auditing computer systems, statistical sampling, and internal controls.

ACCY 132. Accountants’ Ethical and Professional Responsibilities. 3 Units
Prerequisite(s): ACCY 111, ACCY 112.
Corequisite(s): ACCY 131.
Term Typically Offered: Fall, Spring
This course addresses professional responsibilities for the accounting profession, including the development of ethical standards, ethical reasoning, AICPA and California Codes of Professional Conduct, financial reporting fraud, corporate governance, and other relevant topics.

ACCY 143. Accounting Data Analytics. 3 Units
Prerequisite(s): ACCY 112.
Term Typically Offered: Fall, Spring
Examines the changing technological environment in accounting, and the role of data analytics in accounting. This course will help students to understand different structured and unstructured accounting data, and develop new analytic skills to make better accounting decisions. It will also improve students’ ability to conduct audit analytical procedures in accordance with financial reporting regulatory requirements.

ACCY 161. Government and Nonprofit Accounting. 3 Units
Prerequisite(s): ACCY 111
Term Typically Offered: Fall, Spring
Fundamentals of accounting and financial reporting for governmental units and institutions; accounting for various types of funds; accounting aspects of budgetary control.

ACCY 171. Federal Tax Procedures I. 3 Units
Term Typically Offered: Fall, Spring
Federal taxation concepts are used in effective decision making; a working knowledge of the concepts of gross income, deductions, tax rates, and property transactions as they pertain to C corporations, partnerships, S corporations, and individuals; and proficiency in the application of tax concepts as they pertain to business and individual taxpayers.

ACCY 172. Federal Tax Procedures II. 3 Units
Prerequisite(s): ACCY 171.
Term Typically Offered: Fall, Spring
Business entity formation, operation, and termination and business taxation principles and concepts used in effective decision-making. Students develop the ability to understand and apply business tax principles and the critical and analytical skills that are necessary in the study and application of taxation and tax law.

ACCY 190. International Accounting. 3 Units
Prerequisite(s): ACCY 111, Business Major
Term Typically Offered: Fall, Spring
Accounting concepts, principles, and methods applicable to multinational transactions and global corporations. Contents include the translation of financial statements, comparative accounting systems, financial reporting, currency risk management, international accounting standards and organizations, taxation problems, and the managerial aspects of multinational transactions.

ACCY 194. Cooperative Education Experience in Accountancy. 6 - 12 Units
Prerequisite(s): Minimum overall GPA of 2.75; instructor permission.
Term Typically Offered: Fall, Spring
In-depth supervised work experience in accounting for the purpose of exposing the student to comprehensive accountancy experience in business, governmental, or service agencies. Open to upper division students, subject to permission of the Accountancy Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

ACCY 195. Internship in Accountancy. 3 Units
Prerequisite(s): Completion of 15 units of upper division business courses at Sacramento State; minimum overall GPA of 2.75; instructor permission.
Term Typically Offered: Fall, Spring
Supervised work experience in accountancy for the purpose of increasing student understanding of the nature and scope of the operations of business, governmental, or service agencies. Supervision is provided by the faculty and the cooperating agencies. Open to upper division business administration majors only, subject to permission of the Accountancy Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

ACCY 196B. Exper Offer Accountancy. 3 Units
Prerequisite(s): AIS 141
Corequisite(s): ACCY 131
Term Typically Offered: Fall, Spring
A course in Accounting and Audit Analytics examines the changing technological environment in accounting and the role of data analytics in accounting. This course will help students to understand different structured and unstructured accounting data, and develop new analytic skills to make better accounting decisions. It will also improve student’s ability to conduct audit analytical procedures, in accordance with financial reporting regulatory requirements.

ACCY 199. Special Problems in Accountancy. 1 - 3 Units
Prerequisite(s): Senior status or instructor permission.
Term Typically Offered: Fall, Spring
Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030. Open to declared business administration majors only.
Credit/No Credit
### ACCY 220. Accountancy Teaching Experience. 3 - 6 Units
**Term Typically Offered:** Fall, Spring

Supervised experience of teaching lower division accountancy courses. Students will teach one section of ACCY 1 or 2 for each three units of credit. They may teach no more than two classes (6 units of credit) during any semester and be under direct supervision of an appropriate coordinator. To be eligible, students must register for nine units in addition to ACCY 220 and must have approval of the Department Chair. May not be used to satisfy any requirements in the CBA graduate programs. No student may earn more than twelve (12) units cumulative. Credit/No Credit

### ACCY 240. Integrated Accounting Concepts. 3 Units
**Term Typically Offered:** Fall, Spring

Designed for students who enter the Master of Science Accountancy program without a Bachelor of Science in Accountancy or students who need to refresh their basic skills and understanding in record keeping, financial statement preparation and analysis, ethics in the practice of accounting, and internal controls through the use of comprehensive case study/practice set. Delivered via independent project work rather than lecture.

### ACCY 250. Financial Reporting I. 3 Units
**Term Typically Offered:** Fall, Spring

Corporate financial reporting to external users in accordance with US Generally Accepted Accounting Principles (GAAP), including financial information about a company's economic resources, obligations, owners' equity, income, case flow, and use of information to evaluate a company's return on investment, risk, financial flexibility, liquidity, and operational capability.

### ACCY 251. Foundations of International Accounting. 3 Units
**Prerequisite(s):** ACCY 250 or equivalent.  
**Term Typically Offered:** Fall, Spring

The role of culture in accounting; comparative international financial and managerial accounting fundamentals; international financial statement analysis; international accounting standards and U.S. GAAP convergence; international business combinations; foreign exchange; international auditing; international taxation; and international capital flows.

### ACCY 260. Financial Reporting II. 3 Units
**Prerequisite(s):** ACCY 250.  
**Term Typically Offered:** Fall, Spring

In-depth study of technical financial accounting issues including accounting for pensions and leases, income tax, accounting changes, consolidated financial statements, and foreign currency.

### ACCY 261. Cost Analysis and Control. 3 Units
**Term Typically Offered:** Fall, Summer

Fundamentals of cost accounting concepts and practice relating to cost accumulation, control, and analysis for managerial planning and decision making. Specific topics generally include product costing, standards, cost allocation, estimation, budgeting, transfer pricing, and performance evaluation. Emphasis is on current issues.

### ACCY 262. Auditing. 3 Units
**Term Typically Offered:** Fall, Spring

Study auditing as a control activity in society. It covers a variety of opportunities in the auditing profession including external auditing, internal auditing, compliance auditing, and operational auditing as well as fraud examinations. Topics include evidence and documentation, auditing computer systems, and internal controls.

### ACCY 263. Governmental and Non-Profit Accounting. 3 Units
**Term Typically Offered:** Fall, Spring

This course provides an in-depth study of accounting and reporting for state and local governmental and non-profit entities. The course emphasizes the governmental reporting environment, the accounting for various types of funds, the accounting aspects of budgetary control, and the preparation of governmental financial information to be included in the Comprehensive Annual Financial Report. This course also emphasizes the key differences between governmental and non-profit organizations, and the financial accounting and reporting for non-profit organizations.

### ACCY 264. Taxation of Business Entities. 3 Units
**Term Typically Offered:** Fall, Spring

Covers the topics for corporate tax, partnership tax, estate and gift tax, and tax planning. Corporate tax includes taxation of transactions between corporations and their shareholders, transfers to corporations, dividends and non-liquidating distributions, stock redemptions, corporate liquidations, and S corporation. Partnership tax includes operation and liquidation, dissolution, sales, and exchange of partnership interests. Estate and gift tax addresses the types of transfers for federal gift tax.

### ACCY 265. Advanced Accounting Information Systems Analysis and Controls. 3 Units
**Term Typically Offered:** Fall, Spring

Emphasis on the role of computer and information technology in the development, analysis, and operation of accounting information systems; may include advanced coverage of accounting transaction cycles, accounting systems planning and analysis, accounting system design, accounting systems implementation and operation, the accounting system internal control structure, data modeling and database design in accounting, computer fraud and security, and auditing of computer-based information systems.

### ACCY 266. Business Environment and Concepts. 3 Units
**Term Typically Offered:** Fall, Spring

Designed to provide understanding of knowledge and skills necessary for the general business environment and business operation. In addition, students are required to apply that knowledge in performing professional responsibilities. Topics include corporate governance, business cycles, global economic markets, business strategy, effect of financial management policies on accounting transactions, economic substance of transactions and their accounting implications, and budgeting/forecasting techniques.

### ACCY 269. Taxation of Individuals. 3 Units
**Term Typically Offered:** Fall, Spring

Covers the required topics for tax form preparation for reporting individual incomes. Examines fundamental concepts in tax law and the underlying reasons for income identification, exemption, and deduction.
ACCY 270. Tax Research and Procedure. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring
Tax reporting and collection procedure; administrative and judicial procedures governing tax controversies; the rights and obligations of the taxpayer. Intensive training in performing and communicating tax research. Includes use of current database programs. Lecture basis, followed by "hands-on" application of research methods.

ACCY 271. Tax Accounting Periods and Methods. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring
Concepts and principles of the overall cash, accrual and hybrid methods of tax accounting. Applications of specific methods such as: inventory costing and capitalization rules, installment sales, long-term contracts, and original issue discount/time value of money will be examined. Lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a "real-world" context.

ACCY 272. Taxation of Business Enterprises I - Corporations. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring
Discusses federal tax law as it applies to corporations, including the following topics: special deductions, formation, distributions, and complete liquidations. Incorporates problem sets, case analysis, a corporate tax return project, and a research project to enhance analytical and critical thinking skills and compliance experience.

ACCY 273. Taxation of Business Enterprises II - Partnerships. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring
Discusses general concepts, acquisitions and basis of partnerships interests, operations, transfers of partnership interests, and distributions. Incorporates problem sets, partnership tax return project, and a research project to enhance analytical and critical thinking skills and compliance experience and to develop students' technical proficiency in the application of partnership concepts.

ACCY 274. Estate, Gift and Trust Taxation. 3 Units
Prerequisite(s): ACCY 172 or ACCY 269.
Term Typically Offered: Fall, Spring
Taxation of decedent's estate and lifetime gifts; valuation of property subject to estate and gift taxes; income taxation of estates and trusts; estate planning. Uses a lecture format to present the underlying rules and concepts. Case studies will then be analyzed and discussed by the students to examine the topics in a "real-world" context.

ACCY 275. International Wealth and Asset Management. 3 Units
Term Typically Offered: Fall, Spring
Importance of global asset protection and wealth management; domestic Statutory and case law authorities of selected European, American and Asian countries as they relate to wealth protection and asset management; bi-lateral international agreements relating to wealth management and asset protection; Multilateral agreement affecting wealth management and asset protection; tax and legal liability minimizing models.

ACCY 276. U.S. Taxation of International Transactions. 3 Units
Prerequisite(s): ACCY 272, Advanced to Candidacy.
Term Typically Offered: Fall, Spring
U.S. tax jurisdiction; U.S. source of income rules and related expense allocation; U.S. taxation of foreign taxpayers; transfer pricing issues; U.S. taxation of the foreign income of U.S. citizens and residents; cross border transactions, foreign currency tax issues; and U.S. bilateral tax agreements. Successful completion will satisfy the culminating experience for the MSBA/Taxation program. Students may select topics for their Master's projects that are outside the discipline topic of the class subject to the approval of the instructor.

ACCY 277. Comparative International Tax Systems. 3 Units
Term Typically Offered: Fall, Spring
The similarities and differences between current global tax systems including jurisdiction and conflict of laws issues; the role of bilateral international tax treaties and other international tax related agreements in business operations; international tax planning for individuals and multinational enterprise including corporations, partnerships and estates and trusts.

ACCY 278. International and Multi-State Taxation. 3 Units
Term Typically Offered: Fall, Spring
Focuses on the taxation of cross-border transactions which encompasses discussion of the laws, rules, and regulations that affect transactions that cross both state and national borders. It covers various issues such as income sourcing and jurisdiction to tax. This course generally discusses these issues from the perspective of a U.S. person, but emphasizes and illustrates the general applicability of these rules for the tax regimes as established by other countries and states.

ACCY 280. Management Control Systems. 3 Units
Term Typically Offered: Fall, Spring
Development of the concepts and practice of management control systems. How alternative accounting-based planning, performance motivation and evaluation, and control systems fit and are used in varying strategic, management, and operative environments. How systems focus and motivate managers' decision behavior. How systems fit and are used in varying decision, competitive, and organization settings. Emphasis is on cases.

ACCY 295. Internship in Accountancy. 3 Units
Prerequisite(s): Classified graduate status; minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring
Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's accounting operations. Supervision is provided by the faculty and the cooperating agencies. Open to MS in Accountancy students. Petitions are obtained from Tahoe Hall 1035.
Credit/No Credit

ACCY 296. Experimental Offerings in Accountancy. 3 Units
Term Typically Offered: Fall, Spring
When a sufficient number of qualified students apply, a faculty member may conduct a seminar on a designated advanced topic in accountancy.
ACCY 299. Special Problems in Accountancy. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of faculty member under whom the individual work is to be conducted in addition to the approval from the Department Chair of Accountancy. Petitions to be obtained from the CBA Graduate Programs Office, Tahoe Hall 1037.
Credit/No Credit

ACCY 500A. Thesis. 1 - 3 Units
Prerequisite(s): Advanced candidacy; completion of MGMT 210 is required for the MBA only.
Term Typically Offered: Fall, Spring

Completion of a thesis approved for the Master's degree.

ACCY 500B. Project. 1 - 3 Units
Prerequisite(s): Advanced candidacy; completion of MGMT 210 is required for the MBA only.
Term Typically Offered: Fall, Spring

Completion of a project approved for the Master's degree.

ACCY 500C. Comprehensive Examination for MS/Accountancy and MSBA/Taxation Degrees. 1 - 3 Units
Prerequisite(s): Advanced candidacy. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, MGMT 223, MGMT 234, MGMT 280, MIS 221, OBE 252). For comprehensive examination for MS/Accountancy and MSBA/Taxation degrees, student must be in final semester of program.
Term Typically Offered: Fall, Spring
Note: MS Accountancy degree, student must be in final semester of program.

ACCY 501. Culminating Experience Project in Accounting and Ethics. 3 Units
Prerequisite(s): Advancement to Candidacy
Term Typically Offered: Fall, Spring

Each student conducts an individual project to fulfill the culminating experience graduation requirement of the MS in Accountancy program as required in Title V of the CA Educational Code. The course also covers the development of ethical standards, ethical reasoning, AICPA Code of Professional Conduct, accountants’ professional responsibilities, financial reporting fraud and responses, corporate governance, and other relevant topics.
Note: May be repeated for credit

AIS 142. Enterprise and E-Commerce Accounting Models. 3 Units
Prerequisite(s): AIS 141 or instructor permission.
Term Typically Offered: Fall, Spring

Survey of Enterprise Resource Planning (ERP) models, Business-to-Business (B2B) E-commerce models, and the effects of the changing business and technology landscape upon the accounting profession. Topics include internal control, auditing, and economics relating to these new business-process models.

AIS 144. Cooperative Education Experience in Accounting Information Systems Problems. 6 - 12 Units
Prerequisite(s): Minimum overall GPA of 2.75; instructor permission.
Term Typically Offered: Fall, Spring

In-depth supervised work experience in accounting information systems for the purpose of exposing the student to comprehensive Accounting Information Systems experience in business, governmental, or service agencies.
Note: Open to upper division students, subject to permission of the Accountancy Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

AIS 195. Internship in Accounting Information Systems. 3 - 6 Units
Prerequisite(s): Completion of 15 units of upper division business courses at Sacramento State; minimum GPA of 2.75 required; instructor permission.
Term Typically Offered: Fall, Spring

Supervised work experience in accounting information systems for the purpose of increasing student understanding of the nature and scope of the operations of business, governmental, or service agencies. Supervision is provided by the faculty and cooperating agencies.
Note: Open to declared business administration upper division majors only, subject to permission of the Accountancy Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

AIS 199. Special Problems in Accounting Information Systems. 1 - 3 Units
Prerequisite(s): Senior status or instructor permission.
Term Typically Offered: Fall, Spring

Individual accounting information systems projects or directed reading for students qualified to carry on independent work.
Note: Open to declared business administration majors only. Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.
Credit/No Credit

BHON 102. Business Communication. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

Provides basic concepts for the understanding and practice of communication for managers and professionals. Examines the use of language and conversations in business settings and their role in coordinating actions, resolving breakdowns in work performance, and providing customer satisfaction. Topics include professional styles and formats of business writing and development of competence in business conversation skills (written, electronic and oral).
BHON 103. Business Legal Environment. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

Investigates substantive law and stresses critical thinking and analytical evaluation of contemporary business legal issues. Identifies ethical concerns and addresses potential legal problems. Topics include an introduction to the legal system, court procedures, contracts and sales, real and personal property, labor and employment law, product liability, and the government regulation of business.

BHON 104. Fundamentals of Organizational Behavior. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

The course provides students frameworks to deal and work with members of work organizations, and focuses on how individual, group and organization-level factors influence employee attitudes and behaviors. The course further discusses challenges people face in today's dynamic work environment and global settings.

BHON 105. Introduction to Management Information Systems. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

Explores the application of information technology in the organizational environment to assist in managerial decision making. Examines the alignment of IT and business strategy.

BHON 106. Business Data Analysis. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

Applies statistical methods to solve business problems and inform managerial decision making. Topics include data analysis, statistical reasoning, model building and communication of statistical results. A statistical computer package is used in this course.

BHON 107. Business Finance. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

Study of principles of finance and their application to typical financial problems of business enterprises. Topics include financial analysis, management of working capital, capital budgeting, long-term financing, dividend policy, internal financing, and time value of money.

BHON 108. Fundamentals in Marketing. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

An introduction to marketing concepts and principals. Examines the marketing function, its relationships with other business functions, and its role in the US and global economies.

BHON 109. Operations Management. 2 Units
Prerequisite(s): Admitted into Business Honors Program.
Term Typically Offered: Fall, Spring

Introduces the basic concepts and methods used to analyze and improve operation performance in manufacturing and service organizations. Topics include operations strategy, process design and capacity management, inventory management, supply chain management, and operations planning and control.

BHON 120. Business Intelligence. 3 Units
Prerequisite(s): BHON 102, BHON 104, BHON 105, BHON 106, BHON 107, BHON 108, BHON 109
Term Typically Offered: Fall, Spring

Focuses on enterprise problem solving and decision making using information technology and data and financial analyses for mission critical and integral applications in planning and control. Alternative solutions are examined and evaluated for their effectiveness in achieving results.

BHON 130. Value Chain and Supply Chain Management. 3 Units
Prerequisite(s): BHON 102, BHON 104, BHON 105, BHON 106, BHON 107, BHON 108, BHON 109
Term Typically Offered: Fall, Spring

Methods used for developing effective organizational value chains that integrate strategic planning, procurement, R&D, production, warehousing, distribution, and customer service to support business strategy. Includes critical decisions surrounding various organizational stakeholders, such as customer and supplier management, and the movement of goods and information throughout a supply chain network.

BHON 140. Enterprise Resource Planning and Infrastructure. 3 Units
Prerequisite(s): BHON 102, BHON 104, BHON 105, BHON 106, BHON 107, BHON 108, BHON 109
Term Typically Offered: Fall, Spring

Examines the design, planning, implementation and impact of enterprise-wide systems on the organization and infrastructure. Focuses on the integration and coordination of all facets of business, including production, accounting, finance, human resources, and marketing to improve the organization's resource planning, and management and operational control.

BHON 150. Entrepreneurship and Innovation. 3 Units
Prerequisite(s): BHON 102, BHON 104, BHON 105, BHON 106, BHON 107, BHON 108, BHON 109
Term Typically Offered: Fall, Spring

An application based course that provides a broad understanding of the new venture processes. Discusses fundamental tools and skills necessary to create, run, and grow a successful new venture. Offers a multidisciplinary framework for studying and developing innovative and creative capabilities of entrepreneurs.

BHON 160. Project Management. 3 Units
Prerequisite(s): BHON 102, BHON 104, BHON 105, BHON 106, BHON 107, BHON 108, BHON 109
Term Typically Offered: Fall, Spring

Methods and processes used for planning, controlling and managing projects. Includes project selection and scope, scheduling methodologies, economic analysis, the use of software, and life-cycle costing for managing different phases of projects. Emphasis on effective management of projects to achieve operational, managerial and strategic goals of organizations.
BHON 170. Strategy and Leadership. 3 Units
Prerequisite(s): BHON 102, BHON 104, BHON 105, BHON 106, BHON 107, BHON 108, BHON 109
Term Typically Offered: Fall, Spring

An introduction to traditional and contemporary theories of business strategy, corporate strategy and strategic leadership. Compares and contrasts strategies in strategy and styles of strategic leadership through case studies, current research, and conversations with business leaders.

BHON 190. Practicum in Business. 1 Unit
Prerequisite(s): Currently enrolled in the business honors program.
Term Typically Offered: Fall

A series of forums that exposes students to practical business issues that have significant impact on the enterprise. Discussions with managers who have effectively led planning and operations. Compares and contrasts business concepts and principles to their practical applications.

BUS 162. Project Management. 3 Units
Prerequisite(s): MGMT 102.
Term Typically Offered: Fall, Spring

Processes, methodologies, tools, techniques, software, economic analysis, and life-cycle costing for managing different phases of projects. Emphasis on effective management of projects to achieve operational, managerial, and strategic goals of organizations.

DS 101. Introduction to Business Analytics. 3 Units
Prerequisite(s): MATH 24, STAT 1; must be a business pre-major, business major (any concentration), or business minor, and have at least sophomore standing
Term Typically Offered: Fall, Spring

Introductory course in business analytics that focuses on the application of analytics linking data to business decisions.

DS 102. Foundation and Tools for Business Analytics. 3 Units
Prerequisite(s): MATH 24, STAT 1; Business, Computer Science, and Mathematics are approved majors to enroll in the course.
Term Typically Offered: Fall, Spring, Summer

The purpose of this course is to introduce Python and R programming languages and other analytics software tools needed in various business analytics courses. Students will learn Python and R programming constructs and data structures. Students will use these analytics tools to retrieve data from various sources, pre-process data, and perform data analysis for business insights and data-driven solutions.

DS 105. Decision Analytics. 3 Units
Prerequisite(s): MATH 24, STAT 1
Term Typically Offered: Fall, Spring

Introduces students to decision models for the solution and analysis of business problems. Topics include mathematical programming, decision theory, analysis of waiting lines, simulation, and Markov processes.

DS 110. Data Mining for Business Analytics. 3 Units
Prerequisite(s): DS 101 or STAT 103 or ENGR 115 or equivalent. DS 102 or instructor consent. Business, Computer Science, and Mathematics are approved majors to enroll in the course.
Term Typically Offered: Fall, Spring

Data mining methods including data visualization, classification (logistic regression, discriminant analysis), tree-based methods, cluster analysis, principle components analysis, factor analysis, neural networks, classification and regression trees, and facilitated through software. Focus on applications in the business environment.

DS 115. Advanced Business Analytics. 3 Units
Prerequisite(s): DS 110. Business, Computer Science, and Mathematics are approved majors to enroll in the course.
Term Typically Offered: Fall, Spring

This course introduces students to more advanced topics in business analytics including Neural Networks, Deep Learning, Text Mining, Social Network Analytics, Computer Vision, and their applications in business.

ENTR 185. Venture Growth Strategies. 3 Units
Prerequisite(s): Upper-division standing; ENTR 187 or ENTR 189.
Term Typically Offered: Fall, Spring

Focuses on the opportunities and challenges involved in the management of a business venture and its growth opportunities. Growth is the ultimate resource constrainer, stretching all the resources of a company to the limit and often beyond. Develops a venture spanning approach that examines the business venture and the challenges that tasks venture management to the limit. Provides students with a series of frameworks, analytical skills and techniques, heuristics, and decision-making tools that can be used in growing entrepreneurial businesses.

Note: Only students with an Entrepreneurship Concentration will be admitted.

ENTR 187. Entrepreneurship. 3 Units
Term Typically Offered: Fall, Spring

Objective is to lead students through all steps necessary in starting a business: analyzing personal and business goals, researching the market, developing a marketing plan, determining land, building, equipment, supplies, inventory, people needed, determining cash flow and pro forma financial statements, and money needed. The output of all this will be a professional business plan and financial package ready to submit to prospective investors.

ENTR 189. Corporate Entrepreneurship. 3 Units
Prerequisite(s): Upper-division standing.
Term Typically Offered: Fall, Spring

Offers a multidisciplinary framework for studying and developing corporate entrepreneurship. Covers the climate and culture of an entrepreneurial organization, strategies for developing new business ventures within an organization, and strategies for transforming firms toward a more entrepreneurially driven organization. As a result, students will increase their understanding of environment, processes and strategies that will create value and build competence through entrepreneurial activities within organizations.
FIN 10.  Financial Literacy.  3 Units
General Education Area/Graduation Requirement: Math Concepts & Quantitative Reasoning (B4)
Term Typically Offered: Fall, Spring, Summer

This course provides the tools necessary for students to make informed financial decisions. The course also provides a set of practical applications to help students understand the complexities of financial decision-making. Students who complete the course will be in a position to evaluate common financial services, evaluate and invest in financial securities, and improve their financial well-being.

FIN 19.  Real Estate Principles.  3 Units
Term Typically Offered: Fall, Spring

Examination of real estate principles and practices necessary for the acquisition, financing, management, and disposition of real estate. Incidents of ownership, the brokerage business, state regulation and transactional ethics are emphasized.

Note: This course is required by the California Department of Real Estate prior to taking the real estate salesperson's examination.

FIN 101.  Business Finance.  3 Units
Term Typically Offered: Fall, Spring

Study of principles of finance and their application to typical financial problems of business enterprises. Special emphasis on financial analysis, management of working capital, cost of capital, capital budgeting, long-term financing, dividend policy, and internal financing.

FIN 134.  Financial Management.  3 Units
Prerequisite(s): FIN 101.
Term Typically Offered: Fall, Spring

Trends in the development of financial policy are analyzed and reports on specific aspects are presented in class. The student is placed in the position of the financial manager who must make decisions and implement them.

FIN 135.  Investments.  3 Units
Prerequisite(s): FIN 101.
Term Typically Offered: Fall, Spring

Significant characteristics of numerous types of investments; securities markets and financial institutions; principles of investment analysis; investment management.

FIN 136.  Modern Portfolio Management.  3 Units
Prerequisite(s): FIN 101.
Term Typically Offered: Fall, Spring

Asset management utilizing the major aspects of modern portfolio theory, portfolio construction and selection, portfolio performance evaluation, capital asset pricing models, and recent theoretical developments in asset pricing behavior.

FIN 137.  Financial Institutions and Markets.  3 Units
Prerequisite(s): FIN 101.
Term Typically Offered: Fall, Spring

Designed to broaden understanding of the financial system to include the network of institutions which bring into existence the increasingly important substitutes for money in the traditional sense. Emphasis is given to flow of funds analysis within the context of emerging financial theories.

FIN 138.  Principles of Risk Management and Insurance.  3 Units
Prerequisite(s): Must be a business major (any concentration) or Public Health major (Occupational Health & Safety concentration) or Real Estate & Land Use Affairs minor or a Risk Mgmt & Insurance minor
Term Typically Offered: Fall, Spring

Study of the concept of pure risk and its implications for decision making. Provides business students the basics of risk theory and its application to risk management or insurance purchasing using a personal consumer's viewpoint. Practical personalized examples and cases will be used to illustrate risk decision making, primarily on a personal basis, but also in selected business decisions. Topics include risk theory and applications, life insurance, medical coverage, property insurances, and liability insurances.

FIN 139.  Business Property and Liability Insurance.  3 Units
Prerequisite(s): FIN 138 or instructor permission.
Term Typically Offered: Fall, Spring

Concentrated and analytical approach to the study of property and liability loss exposures for the business enterprise. While the emphasis is on the different types of business insurance coverage's, a risk management approach and examples are used. Topics include business property insurance; liability, especially workers' compensation; the SMP and CGL contracts; business auto, crime coverage's; bonds; transportation insurance; consequential coverage's; and capacity and other related marketplace problems. Case studies and problems, as well as a computer analysis are used. The course is an excellent supplement for insurance, finance, real estate and pre-law majors, small business owners, and anyone who will be making business financial decisions, or providing insurance products in the insurance industry. Successfully completing FIN 138 and 139 substitutes for the one-year experience requirement for those interested in taking the Insurance Broker's Licensing Exam.

FIN 140.  Employee Benefits.  3 Units
Prerequisite(s): FIN 138 or instructor permission.
Term Typically Offered: Fall, Spring

Intensive and analytical examination of the employee benefit planning environment and its risk exposures. Using a risk management approach, the topical areas studied include mandatory programs, especially OASDHI and ERISA; health care; group life and disability; retirement income and capital accumulation plans; paid time off; family-centered benefits; flexible benefits and cafeteria plans; and benefit cost information. Case studies and extensive contact with the business community as well as team projects are required. This is an important class for specialists in human resources management, especially personnel, pre-law, and health care or those who will be providing insurance products to fulfill employment benefit needs.

FIN 141.  Managerial Real Estate Law.  3 Units
Prerequisite(s): FIN 19
Term Typically Offered: Fall, Spring

Examination of the decision making process in land utilization transactions relative to the minimization of risks of legal confrontation. Traditional conflicts underlying real estate transactions are examined and principles of preventive law are derived. The management of litigation and transaction attorneys is considered. Court remedies that are pertinent to land utilization transactions are analyzed and compared to nonjudicial alternatives.
FIN 142. Real Estate Finance. 3 Units
**Prerequisite(s):** FIN 19 or ACCY 121 or FIN 101 or ENGR 140; Business majors only
**Term Typically Offered:** Fall, Spring
Examination of the mechanisms of real estate finance, sources of funds, loan contracts, principles of mortgage risk analysis, and the role of group equity investment. The evolution of secondary mortgage markets, government policy, and market interference will be investigated from a risk management standpoint.

FIN 143. Real Estate Investment. 3 Units
**Prerequisite(s):** FIN 19 or ACCY 121 or FIN 101 or ENGR 140; business majors only
**Term Typically Offered:** Fall, Spring
Analyzes non-financial and financial factors influencing investment decision making in income producing property. Topics include: location and its linkages; methods of estimating demand for real estate; methods for evaluating competing supply; use of market analysis in decision making; development of cash flow statements, alternative investment criteria, risk, legal, financing, and tax analysis, operating, financing investment and reversion decisions.

FIN 144. Real Estate Market Analysis. 3 Units
**Prerequisite(s):** FIN 19 or FIN 101; must be Business Major (any concentration) or Real Estate and Land Use Minor.
**Term Typically Offered:** Fall, Spring
Introduction to real estate markets, economic analysis of property markets, and impact of local governments on real estate markets. Topics include space and asset markets; location, land use and competitive bidding; land markets, housing markets, and site selection; economic growth and real estate markets, office, retail, and industrial markets; impact of local governments on real estate markets; tools of market analysis, computer applications and geographic information systems.

FIN 145. Real Estate Development and Land Use. 3 Units
**Prerequisite(s):** FIN 19 or FIN 101; must be Business Major (any concentration) or Real Estate and Land Use Minor.
**Term Typically Offered:** Fall, Spring
Process of real estate development and the federal and state laws that regulate development. Topics may include creating industrial real estate, office space, shopping centers, and hotel/recreation facilities, strategy, market and feasibility analysis; site planning/design; capital cost analysis; construction; financial structuring; federal and state laws that regulate environment impact; land use and real estate development. Emphasis on case studies and a project analysis.

FIN 149. Real Estate Analytics. 3 Units
**Prerequisite(s):** FIN 19 or FIN 101; must be Business Major (any concentration) or Real Estate and Land Use Minor.
**Term Typically Offered:** Fall, Spring
Examines contemporary and emerging issues in real estate trends, space and asset market equilibrium, land use controls and regulation, market analysis, mortgage markets, property markets, real estate cycles, real estate development, real estate finance and investments, real estate securities, and/or real estate taxation. Use of computer software and applications are emphasized to understand real estate analytics and geographic information systems applications to real estate data.

FIN 150. Capstone in Professional Financial Planning. 3 Units
**Prerequisite(s):** ACCY 171, FIN 135, FIN 136, FIN 138 and FIN 140; FIN 136 and/or FIN 140 may be taken concurrently.
**Term Typically Offered:** Spring only
This course will engage the student in critical thinking and decision-making about personal financial management topics in the context of the financial planning process. The purpose of this course is to refine and develop skills needed for personal financial planners when working with individuals, families, and business owners in meeting financial needs and objectives.

FIN 160. Student Investment Fund Management. 3 Units
**Prerequisite(s):** FIN 134, FIN 135, or FIN 136 with a final posted grade of B- or higher or FIN 101 with a final posted grade of A- or higher; must be in Bachelor of Science in Business Administration major or minor
**Term Typically Offered:** Fall, Spring
Students will manage a real investment portfolio by applying theories of investment analysis and portfolio management. Topics include economic analysis, valuation theories, risk measurement and management, performance measurement, and benchmarking.

FIN 190. Multinational Business Finance. 3 Units
**Prerequisite(s):** FIN 101 or instructor permission. Prior additional course in finance or international business recommended but not required.
**Term Typically Offered:** Fall, Spring
Principles of international financial management. Issues covered include the international environment of financial management, uses of foreign exchange spot, forward, futures, options, and swap markets, foreign exchange risk management, international investment and financing decisions.

FIN 194. Cooperative Education Experiences in Real Estate. 6 - 12 Units
**Prerequisite(s):** FIN 19, FIN 142 and a minimum overall GPA of 2.5; Business major only
**Term Typically Offered:** Fall, Spring
In-depth supervised work experience in Real Estate and Land Use Affairs. This supervised work experience allows the student to become familiar with the practices of the real estate industry and/or governmental agencies.
**Note:** Open to all upper division students subject to permission. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.

FIN 195. Internship In Finance. 3 Units
**Prerequisite(s):** Minimum Sacramento State GPA of 2.5.
**Term Typically Offered:** Fall, Spring
Supervised work experience in business, governmental or service agencies for the purpose of increasing student understanding of the nature and scope of their operations. Supervision is provided by the faculty and the cooperating agencies.
**Note:** Open to upper division students, subject to permission of the Finance Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. Open to declared business administration majors only.

Credit/No Credit
FIN 195A. Internship in Real Estate and Land Use Affairs. 3 - 6 Units
Prerequisite(s): FIN 19 and FIN 142. Minimum Sacramento State GPA of 2.5 required; open to declared business administration majors only
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental or service agencies for the purpose of increasing student understanding of the nature and scope of their operations. Supervision is provided by the faculty and the cooperating agencies. Open to upper division students, subject to permission. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

FIN 196A. Exper Offer Finance. 3 Units
Prerequisite(s): FIN 135 with a final posted grade of B- or higher and instructor's consent.
Term Typically Offered: Fall, Spring

Students will manage a real investment portfolio by applying theories of investment analysis and portfolio management. Topics include economic analysis, valuation theories, risk measurement and management, performance measurement, and benchmarking.

FIN 199. Special Problems in Finance. 1 - 3 Units
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.
Credit/No Credit

FIN 200. Financial Reporting and Analysis. 3 Units
Term Typically Offered: Fall, Spring

Designed for business students with prior knowledge of accounting who intend to use corporate financial statements intensively in valuation, credit or equity analysis, or strategic competitor analysis. Topics include inventory, pensions, business combination, income tax and other current issues for their impacts on financial statement. Emphasis on financial statement analysis and interpretation of financial disclosures for improving risk assessment, forecasting, and decision-making.

FIN 210. Financial Institution Management. 3 Units
Term Typically Offered: Fall, Spring

Develop an understanding of the theory and practice of the management of financial institutions. Emphasis is placed on risk measurement and management. Financial institutions include commercial banks, investment banks, savings banks, credit unions insurance companies and financial companies such as mutual funds.

FIN 220. Corporate Finance. 3 Units
Term Typically Offered: Fall, Spring

Investigate the principles that corporations use in their investing, financing, and day-to-day management decisions. Topics include financial statement analysis, capital investment decision, capital structure, dividend policy, mergers and acquisitions, corporate governance and its impact on valuation.

FIN 230. Equity Analyses. 3 Units
Term Typically Offered: Fall, Spring

Covers advanced concepts and techniques essential to asset valuation. Key topics include, but not limited to, free cash flow, price multiples, asset-based and contingent claim valuations. Applications of various valuation techniques are emphasized. Provides a framework for selecting the most appropriate model for specific circumstances.

FIN 240. Fixed Income. 3 Units
Term Typically Offered: Fall, Spring

Discuss a wide range of fixed income products. Topics include trading concepts and mechanics, pricing, duration, convexity, term structure of interest rates, and options embedded fixed income securities.

FIN 250. Derivatives. 3 Units
Term Typically Offered: Fall, Spring

Discuss major types of financial derivatives and derivative markets. Topics include forward contracts, futures, options, SWAP's and credit derivatives. Emphasis on characteristics, trading process, pricing, parity conditions, risk involved, and investment strategies for different financial derivatives.

FIN 260. Alternative Investments. 3 Units
Term Typically Offered: Fall, Spring

Discuss major types of alternative investments including real estate, hedge funds, commodities, private equity, and venture capital. Emphasis on the technical aspects and the performance analyses of alternative investments, their advantages and disadvantages, role of alternative investments, and strategies of selection.

FIN 270. Portfolio Management. 3 Units
Term Typically Offered: Fall, Spring

Cover topics of asset management utilizing the major aspects of Markowitz portfolio theory, Capital ASSET Pricing Model, and Arbitrage Pricing theory. Discuss the comprehensive approach, starting with portfolio construction and asset selection, following with portfolio performance evaluation, and concluding with rebalancing strategies. Introduce and utilize worksheet modeling techniques which are useful for portfolio management.

FIN 280. Global Financial Markets. 3 Units
Term Typically Offered: Fall, Spring

Cover advanced concepts and applied techniques essential to understand the mechanism of the global financial markets. Key topics include global capital allocation, international tax management, foreign exchange markets, derivatives, parity relationships, and others. Focuses on the core concepts and techniques are applied in the global financial markets using different case studies. Integrate the key principles of finance and extends them to a multinational setting. Topics follow the Chartered Financial Analyst (CFA) Level 1 and 2 Exam on equity valuation.

FIN 299. Special Problems in Finance. 3 Units
Prerequisite(s): Classified graduate status or instructor approval
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Enrollment requires approval of faculty member supervising work in addition to the approval of the Associate Dean for Graduate and External Programs; 6 units maximum; May be repeated for credit.
FIN 500. Culminating Experience Project in Finance and Ethics. 3 Units
Prerequisite(s): Advancement to candidacy; 12 units of any combination of the following courses: FIN 200, FIN 210, FIN 220, FIN 230, FIN 240, FIN 250, FIN 260, FIN 270 and FIN 280.
Term Typically Offered: Fall, Spring

Each student conducts an individual project to fulfill the culminating experience graduation requirement of the MS in Finance program as required in Title V of the CA Educational Code. The course also covers the ethical conducts and professional standards as outlined in CFA institute standards.
Note: May be repeated for credit

GM 105. Strategic Management. 3 Units
Prerequisite(s): Completion of all other upper-division core courses, except MIS 101.
Term Typically Offered: Fall, Spring, Summer

This capstone course focuses on the integration of functional areas of a business and requires students to determine strategies/policies at the general-management level. Students address problems and issues faced by companies from a general management perspective which integrates accounting, financial, marketing, human resources, and operations in relation to the environment within a framework of balance between profit or cost-effectiveness and social responsibility.

GM 170. Fundamentals of Business Strategy. 3 Units
Prerequisite(s): HROB 101, MKTG 101, FIN 101, and OPM 101.
Term Typically Offered: Fall, Spring

Basics of business-level strategy and how they are applied in modern organizations. Underlying primary principles, theories and practices are examined and discussed. Cases presenting actual, real-world situations will be analyzed to derive solutions to the business-level opportunities and problems facing strategic managers.
Note: General Management students must complete all functional core courses before taking GM 170.

GM 194. Cooperative Education Experience in Management. 6 - 12 Units
Prerequisite(s): Minimum overall GPA of 2.5.
Term Typically Offered: Fall, Spring

In-depth supervised work experience in management for the purpose of exposing the student to comprehensive management experience in business, governmental, or service agencies.
Note: Open to all upper division students, subject to permission of the Management Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

GM 195. Internship in Strategic Management. 3 Units
Prerequisite(s): Minimum Sacramento State GPA of 2.5.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental or service agencies for the purpose of increasing student understanding of the nature and scope of their operations. Supervision is provided by the faculty and the cooperating agencies.
Note: Open to upper division students, subject to permission of the Management Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. Open to declared business administration majors only.
Credit/No Credit

GM 199. Special Problems in Strategic Management. 1 - 3 Units
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.
Credit/No Credit

HROB 101. The Management of Contemporary Organizations. 3 Units
Term Typically Offered: Fall, Spring

Overview of managerial and organizational theory and practice, including a discussion of the contingencies that influence an organization's effectiveness and efficiency. Focus is on the decision making and problem-solving processes that affect managerial performance in planning, implementing, and controlling the work of contemporary organizations.

HROB 151. Management of Human Resources. 3 Units
Prerequisite(s): BSBA major (any concentration), Real Est and Land Use minor, HROB minor, or Public Health major
Term Typically Offered: Fall, Spring

Seminar covering contemporary processes and practices pertaining to the organization and management of personnel including employee selection, development, motivation, evaluation and remuneration, and union relations. Emphasis on the management of human resources in task oriented organizations. Instructional method provides for case method, laboratory exercises, and small group discussion.

HROB 152. Management Skills Seminar. 3 Units
Prerequisite(s): HROB 101; HROB 151 recommended.
Term Typically Offered: Fall, Spring

Development of management awareness of the dynamics of organizational behavior. Emphasis on case discussions, small group action and role playing for the acquisition of knowledge and skills for effective managing and changing in an organization.
HROB 153. Employment Law. 3 Units
Term Typically Offered: Fall, Spring

Provides students with an overview of the employment laws that impact and influence the workplace including laws regarding employment discrimination, disability discrimination and accommodation, employment leaves of absence, workplace harassment, employment torts and contracts, wage/hour regulations, employee privacy, intellectual property in the employment setting, and other emerging issues in employment law and personnel management. The impact of law on the management of human resources will be the focus of this class.

HROB 154. Strategic Human Resources Management. 3 Units
Prerequisite(s): HROB 151, HROB 152, HROB 153.
Term Typically Offered: Fall, Spring

The objective of this capstone course is to identify contemporary strategies to improve individual and organizational performance. Utilizes a strategic human resource management perspective and incorporate Human Resource Management and Organizational Behavior theories for practical implementation in organizations. Links such concepts as compensation, performance management, law, conflict management, communication, diversity, ethics, and managerial skill building towards preparing for the future of managing individuals in organizations.

HROB 155. Conflict Management and Negotiation. 3 Units
Term Typically Offered: Fall, Spring

Analyzes conflict in organizations, and strategies and processes for effective settlement or resolution of that conflict. Emphasis on the practical aspects of institutional and extra-institutional processes outside the conventional legal system. These dispute resolution methods include negotiation, mediation, arbitration and fair hearing. Students participate in a variety of exercises including simulated negotiations. Through these exercises students explore the basic theoretical models of bargaining and test and improve individual negotiation skills. Class format includes lecture, class discussion, simulation/role-play, expert guests and video demonstrations.

HROB 156. Current Trends and Emerging Issues. 3 Units
Term Typically Offered: Fall, Spring

Designed to provide an in-depth examination of current trends and emerging issues in human resources management and/or organizational behavior. Provides students the opportunity to better understand the latest people-related challenges organizations face. Instructional method provides for case method, group discussion, industry guest speakers, and classroom exercises.

HROB 157. Labor Relations. 3 Units
Term Typically Offered: Fall, Spring

Employer-employee relations in historical and contemporary contexts, with emphasis on the development of labor and management institutions and philosophies, public policies, collective bargaining, and contract administration in the private and public sectors.

HROB 158. Special Topics in Human Resource Management. 3 Units
Term Typically Offered: Fall, Spring

Designed to provide an in-depth examination of a current human resource management topic(s), from both a theoretical and practitioner perspective. Possible topics include, but are not limited to, outsourcing and staffing trends, merit-based performance and compensation plans, technology-based recruiting and selection practices, and innovations in training and career development. Instructional method provides for case method, group discussion, industry guest speakers, and classroom exercises.

HROB 159. Special Topics in Organizational Behavior. 3 Units
Term Typically Offered: Fall, Spring

Designed to provide an in-depth examination of a current organizational behavior topic(s), from both a theoretical and practitioner perspective. Topics include, but are not limited to, family-work relations, stress and burnout, workplace aggression, leadership and motivation, organizational politics and culture, attitudes and change, and organizational learning. Instructional method provides for case method, group discussion, industry guest speakers, and classroom exercises.

HROB 194. Cooperative Education Experiences in Human Resources Management. 6 - 12 Units
Prerequisite(s): HROB 151 and a minimum overall GPA of 2.5.
Term Typically Offered: Fall, Spring

In-depth supervised work experience in human resources management. This supervised work experience allows the student to become familiar with the practice of human resources management in businesses or governmental agencies.

Note: Open to all upper division students subject to permission of the Management Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.

Credit/No Credit

HROB 195. Internship in Human Resources Management. 3 Units
Prerequisite(s): Minimum Sacramento State GPA of 2.5 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental or service agencies for the purpose of increasing student understanding of the nature and scope of their operations. Supervision is provided by the faculty and the cooperating agencies. Open to upper division students, subject to permission of the Management Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.

Note: Open to declared business administration majors only.

Credit/No Credit

HROB 199. Special Problems in Human Resources Management. 1 - 3 Units
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

Credit/No Credit
IBUS 180. Sustainability Business in Global Economy. 3 Units
Term Typically Offered: Fall, Spring
Introduces students to the emerging field of sustainability in business and the growing focus on the social, environmental, and economic performance of businesses in global economy. The course presents scientific, moral, and business cases for adopting sustainability.

IBUS 190. International Business. 3 Units
Term Typically Offered: Fall, Spring, Summer
Analyzes international business: foreign markets; export-import trade; licensing agreements; foreign exchange problems; role of the multinational firm; intergovernmental trade agreements; balance of payments; decision making in foreign environments.

IBUS 195. Internship in International Business. 3 Units
Prerequisite(s): Minimum Sacramento State GPA of 2.5.
Term Typically Offered: Fall, Spring
Supervised work experience in business, governmental or service agencies for the purpose of increasing student understanding of the nature and scope of their operations. Supervision is provided by the faculty and the cooperating agencies.

Note: Open to upper division students with permission of the Management Area. Open to declared business administration majors only. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.

Credit/No Credit

IBUS 199. Special Problems in International Business. 1 - 3 Units
Term Typically Offered: Fall, Spring
Individual projects or directed reading for students qualified to carry on independent work.

Note: Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Center, Tahoe 1030.

Credit/No Credit

MBA 201. Accounting. 2 Units
Term Typically Offered: Fall, Spring
Concepts and models of financial accounting are introduced. Included are the analysis, interpretation and reporting of financial events.

MBA 202. Business Communication. 2 Units
Term Typically Offered: Fall, Spring
Stresses fundamental communication principles and techniques for effective business writing in diverse managerial situations. Participants complete a variety of writing activities, including responding to management communication cases and evaluating written communications using holistic and analytic tools. Within this context, participants are provided an opportunity to achieve an understanding of syntactical and grammatical patterns while improving analytical and logical business writing skills.

Note: This requirement will be waived for students who achieve a score of 4.5 or higher on the Analytical Writing Assessment (AWA) exam. Graduate Writing Intensive (GWI) course.

MBA 203. Legal Environment of Management. 2 Units
Term Typically Offered: Fall, Spring
Intensive study of important aspects of law for managers, including law as an instrument of social and political control. Analyzes selected problems in areas of private law such as contract, tort, business organizations, and agency. In addition, selected issues of administrative law and government regulation of business will be investigated.

MBA 204. Management and Organization Concepts. 2 Units
Term Typically Offered: Fall, Spring
Evolution of management and organization thought; examination of behavioral science variables influencing working relationships among managers, individuals and groups; the study of political and social behavior in organizations; identification, analysis, and synthesis of contemporary concepts and administrative practices; investigation of organization structure, function, and properties leading to an understanding of administration and organization.

MBA 205. Introduction to Managerial Issues in Information Technology. 2 Units
Term Typically Offered: Fall, Spring
Explores from a management perspective, the impact of IT on individuals, organizations, and society. Focuses on how organizations use information systems to solve strategic and operational problems. Topics may include fundamental information systems, decision support systems, enterprise systems, interorganizational information systems, e-commerce, and business analytics. The relationship between managers and IT personnel will be defined. May include case studies and appropriate software packages.

MBA 206. Managerial Statistics Analysis. 2 Units
Term Typically Offered: Fall, Spring
Computer-based course in data analysis. Business case studies are used to differentiate between common and specific sources of statistical variation and to construct statistical models such as multiple regression, times series, and statistical quality control. Emphasis is placed on intuitive statistical thinking and communication of results.

MBA 207. Finance. 2 Units
Term Typically Offered: Fall, Spring
Prerequisite(s): ECON 204, MBA 201, MBA 206.
The theory and practice in determining the need for, the acquisition of, and the use of funds by organizations. Topics include time value of money, financial analysis, management of working capital, cost of capital, capital budgeting, long-term financing, dividend policy, and internal financing.

MBA 208. Marketing. 2 Units
Term Typically Offered: Fall, Spring
Prerequisite(s): ECON 204, MBA 201, MBA 203.
Application of decision making in solving marketing problems; such as product, place, promotion and price decisions with reference to consumers and users.

MBA 209. Production and Operations Analysis. 2 Units
Term Typically Offered: Fall, Spring
Study of operational systems; fundamental concepts, tools, and methodologies required to analyze and solve problems of the operations manager. Topics include: work design, facilities design, scheduling, quality control, and inventory management.
MBA 210. Managerial Accounting. 3 Units
Term Typically Offered: Fall, Spring

Management accounting data characteristics and application to internal decisions made by managers. Topics cover management accounting as a tool of business management. Topics generally include product costing, managers’ use of accounting data in specific decision frameworks, performance evaluation, and relevant versus strategic analysis. Class participation is encouraged.

MBA 220. Financial Management. 3 Units
Term Typically Offered: Fall, Spring

Financing of corporations and management of corporate resources, short-term and long-term, stressing maximizing shareholder wealth. The case method is used extensively. Both oral and written communication skills are stressed.

MBA 221. Financial Markets. 3 Units
Prerequisite(s): MBA 220 or instructor permission.
Term Typically Offered: Fall, Spring

Behavior of equity, debt, currency, and derivatives markets and the linkages between these markets. Presents the principles of valuations of instruments traded in these markets and the use of these instruments to investors, speculators, hedgers and arbitrageurs.

MBA 222. Security Analysis and Portfolio Management. 3 Units
Prerequisite(s): MBA 220 or instructor permission.
Term Typically Offered: Fall, Spring

Evaluation of stocks and bonds from the investor’s viewpoint. Interpretation of issuers’ financial statements to estimate potential future earnings and dividends; and evaluation of the securities’ risks and expected returns through analysis of economic, industry and market environment in order to develop conclusions as to the securities’ suitability for inclusion in various types of portfolios. Ethical issues faced by practicing security analysts and portfolio managers.

MBA 223. Asset Valuation. 3 Units
Prerequisite(s): MBA 220 or instructor permission.
Term Typically Offered: Fall, Spring

Advanced concepts and techniques essential to asset valuation. Key topics include, but not limited to, free cash flow, price multiples, asset-based and contingent claim valuations. Applications of various valuation techniques are emphasized.

MBA 224. Advanced Investment Strategies. 3 Units
Prerequisite(s): MBA 222 (may be taken concurrently) or permission of instructor.
Term Typically Offered: Fall, Spring

Theoretical and empirical applications of fund formation models. Emphasis is placed on model development strategies based on analyzing secondary sources of financial data. The quality of models is assessed in terms of their logical consistency, robustness of underlying theoretical assumptions, and predicative power. Development, analysis and predicative assessment are conducted within the Excel environment.

MBA 225. Financial Aspects of Health Care Administration. 3 Units
Term Typically Offered: Fall, Spring

Financing in health care institutions will be studied, including planning and control features involving budgets, funds flow, funding sources, and factors affecting finance in the health care industry. Analyzes will be made of the relationships and effects on health care finance of such factors as labor, business, government, insurance, research, and demography.

MBA 230. Behavior Science Applications in Management. 3 Units
Term Typically Offered: Fall, Spring

Behavioral science theories, concepts, and practices in current use in private and public organizations. Critical evaluation of research supporting those practices.

MBA 231. Managing in High Performance Work Organizations. 3 Units
Term Typically Offered: Fall, Spring

This course focuses on contemporary problems, issues, and objectives relating to the value of collaboration with control in maximizing human capital effectiveness in high performance work organizations. Course work will include research projects, experiential case studies and in-class simulations to help students better understand human capital effectiveness and learn how to serve multiple stakeholders’ interests across different sectors such as private, public, healthcare and information technology.

MBA 232. Negotiation and Relationship Management. 3 Units
Term Typically Offered: Fall, Spring

Investigation of the formal and informal methods of dispute resolution including negotiating, litigation, administrative hearings, arbitration, mediation, ombudsperson, summary jury trial, private judging, and fact finding. Emphasizes the application of these methods to organization, business, and public sector disputes.

MBA 233. Seminar in Organization Development. 3 Units
Prerequisite(s): MBA 230 or equivalent.
Term Typically Offered: Fall, Spring

Seminar focusing on individual and organization responses to a changing environment. Includes assumptions and values of organization development; action research; personal, team and intergroup interventions; consultant-client relationships and instrumentation. Cases, laboratory experience, workshop and field analysis techniques are utilized.

MBA 234. Industrial Relations. 3 Units
Term Typically Offered: Fall, Spring

Dual approach emphasizing in-depth analysis of both the philosophical and the practical aspects of industrial relations. The impact of social, economic, and political forces, and their interaction with union and management institutions and public policies. Analyzes relationships between organized employees and employers, the bargaining process, strategies and issues, contract administration, and impasse resolution processes.
MBA 235. Management Of Innovation. 3 Units
Term Typically Offered: Fall, Spring
Synthesis of specialized problems relating to the acquisition, introduction, and utilization of innovations and technological advances by managers in business, industry, government, profit or nonprofit organizations. Current research, thinking methodology dealing with the economics and social impact, sources, barriers, and transfer mechanisms of innovations and technological advances will be investigated.

MBA 236. Current Topics and Processes in Organizational Development. 3 Units
Term Typically Offered: Fall, Spring
Explores contemporary frameworks for dealing with change in today's organizations. Contemporary processes and topics are presented in the context of these frameworks. Lectures and readings may be supplemented by experiential work and firsthand observations of local organizations.

MBA 240. Marketing Management. 3 Units
Term Typically Offered: Fall, Spring
Marketing policy for channels of distribution, pricing brands, advertising, and sales as interrelated at the executive level. Designed to develop capacity for sound decision making by marketing managers.

MBA 241. Marketing and Its Environments. 3 Units
Term Typically Offered: Fall, Spring
Analyzes the firm's or public agency's external environments, forces of change within them, and their influence on the organization's strategies and actions.

MBA 242. Marketing Problems. 3 Units
Term Typically Offered: Fall, Spring
Consideration of current problems and issues in marketing from the perspective of the individual firm or public agency.

MBA 243. Global Marketing Environment. 3 Units
Term Typically Offered: Fall, Spring
An in-depth coverage of a marketing functions in global environment. Explores traditional and contemporary theories, strategies, practices, and issues of international marketing, develops skills required for entry and maintaining presence on the foreign markets.

MBA 244. Research Methodology. 3 Units
Term Typically Offered: Fall, Spring

MBA 251. Real Estate Finance and Investment. 3 Units
Term Typically Offered: Fall, Spring
Concept and methods used to analyze equity investment in income-producing properties such as apartments, office buildings, and retail. Topics include market analysis, leasing and property income streams, financial structuring, taxation of real estate operations and transactions, the theory and methods used to assess the performance of individual real estate projects, alternative ownership structures, recent innovations in real estate capital markets, material on regulatory restrictions, taxation, and mixed assets portfolio analysis. Use of computer models for investment decision-making.

MBA 252. Mortgage Markets: Institutions, Securities, and Strategies. 3 Units
Term Typically Offered: Fall, Spring
Provides an understanding of mortgage markets and the knowledge required to make financing and lending decisions. Topics include sources of funds, mortgage design and analysis of financing alternatives; mortgage origination, risks in real estate loans, forecasting loan performance, loan modifications and workout strategies, foreclosure, bankruptcy and REOs; secondary mortgage markets and mortgage-backed securities; development and construction financing, risks in construction performance and project management; and management of interest rate risk. Use of computer models for decision-making.

MBA 253. Seminar in Real Estate Development. 3 Units
Prerequisite(s): MBA 251, PPA 250, advanced to candidacy, and instructor permission.
Term Typically Offered: Fall, Spring
Capstone course in urban land development. Case problems and theoretical issues in such areas as debt and equity financing, feasibility analysis, land use regulation, market analysis, risk management, site selection, and taxation of income-producing properties.

MBA 254. Management of Technology Intensive Enterprises. 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring
Use of information technology (IT) as management resource. Focus is on management decision-making related to telecommunications, data-bases, system development, and decision support systems. Use of technology to reengineer the business organization.

MBA 255. Integrated Business Process Management. 3 Units
Term Typically Offered: Fall, Spring
Study the concept of integrated business process management using ERP tools and software to enhance growth and productivity as the diverse functions of an organization are combined into one comprehensive, interrelated, and optimized system. Demonstrate how enterprise level information systems can achieve organizational goals by providing decision makers with accurate, consistent, current, timely, and relevant information and knowledge. Understand the techniques and skills for successful implementation of ERP systems. Explore the latest trends and development in ERP technologies.
MBA 262. Integrated IT in Healthcare. 3 Units
Term Typically Offered: Fall, Spring

This course examines methodologies, tools and applications used for developing and managing information to improve service and make decisions in healthcare. Topics include design, implementation and management of enterprise information systems, health information systems, and electronic medical records, along with other managerial issues such as information privacy and security.

MBA 263. Project and Outsourcing Management. 3 Units
Term Typically Offered: Fall, Spring

Cover the knowledge, skills, and principles required to organize, plan, and control projects and outsourcing activities. Topics include a review of project characteristics and risks, development executive objectives, organization structure and interfaces, information management, and control techniques.

MBA 264. Business Intelligence. 3 Units
Term Typically Offered: Fall, Spring

Cover the processes, methodologies, infrastructure, framework, and current practices used to transform business data into useful information and knowledge for IT-enabled managerial decision support and performance improvement. Data-oriented techniques for corporate performance management and decision making, as well as methodologies for business process improvement, are emphasized. Foundation knowledge in data storage and retrieval, logical data models for database management systems and data warehouses, and security-related issues are discussed.

MBA 270. Global Business Management. 3 Units
Term Typically Offered: Fall, Spring

Provides graduate students an understanding of the management approaches of multinational corporations in dealing with operational differences in various countries. Topics include such areas as: foreign investment decisions, relations with host governments, and organizational planning.

MBA 271. Integrated Entrepreneurship Management. 3 Units
Term Typically Offered: Fall, Spring

Explore multi-dimensions of entrepreneurship including the entrepreneurial initiatives in a corporate context. As a nascent entrepreneur, students are to evaluate new venture opportunities and to understand the entire process of a new venture creation. In corporate settings, students are to understand the innovation and change management of established firms to accomplish their sustainable competitive advantages.

MBA 272. Entrepreneurial Resources Management. 3 Units
Term Typically Offered: Fall, Spring

Study the concepts of identifying and managing talent in entrepreneurial ventures. Demonstrate through theories, empirical evidence, case studies and simulations, the value of sustainable human resource management in new and established enterprises.

MBA 280. Value Chain Integration. 3 Units
Term Typically Offered: Fall, Spring

Prerequisite(s): classified or conditionally classified graduate student in the College of Bus Admin

Study the current state of enterprise value chains from an operation management perspective. Discuss contemporary issues regarding supply and operations management of organizations including profit and nonprofit, service and manufacturing organizations. Integrative topics will be selected among issues affecting an organization's value chain at operational, strategic, and economic levels.

MBA 281. Quality and Process Improvement in Healthcare. 3 Units
Term Typically Offered: Fall, Spring

Prerequisite(s): classified or conditionally classified graduate student in the College of Bus Admin

Discuss contemporary developments and methods in managing quality and process improvement in the healthcare industry. Topics include: Healthcare quality, leadership, teambuilding and project management; quality management processes and tools; quality measurement and management; human participation and organizational design in healthcare quality management; quality and process improvement initiatives; Lean and Six Sigma methodologies for continuous process improvement; process and systems integration; and emerging trends in healthcare quality management.

MBA 282. Global Supply Chain Management. 3 Units
Term Typically Offered: Fall, Spring

Course examines methodologies, tools and applications used for developing and managing information to improve service and make decisions in healthcare. Topics include design, implementation and management of enterprise information systems, health information systems, and electronic medical records, along with other managerial issues such as information privacy and security.

MBA 284. Cooperative Education Experience in Management. 6 - 12 Units
Term Typically Offered: Fall, Spring

Prerequisite(s): Minimum overall GPA of 3.0.

Note: Open to all classified graduate students, subject to permission of the Associate Dean for Graduate and External Programs. Units do not apply toward degree.

Credit/No Credit
MBA 295A. Internship In Finance. 3 Units
Prerequisite(s): Classified graduate status; minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's operations. Supervision is provided by the faculty and the cooperating agencies.
Note: Open to second year MBA and MSBA/MIS students. Petitions are obtained from Tahoe Hall 2065.
Credit/No Credit

MBA 295B. Internship In Marketing. 3 Units
Prerequisite(s): Classified graduate status; minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's operations. Supervision is provided by the faculty and the cooperating agencies.
Note: Open to second year MBA and MSBA/MIS students. Petitions are obtained from Tahoe Hall 2065.
Credit/No Credit

MBA 295C. Internship In Operations Management. 3 Units
Prerequisite(s): Classified graduate status; minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's operations. Supervision is provided by the faculty and the cooperating agencies.
Note: Open to second year MBA and MSBA/MIS students. Petitions are obtained from Tahoe Hall 2065.
Credit/No Credit

MBA 295D. Internship In Organizational Behavior and Management. 3 Units
Prerequisite(s): Classified graduate status; completion of graduate foundation courses plus 6 units of the second year requirement, minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's operations. Supervision is provided by the faculty and the cooperating agencies.
Note: Open to second year MBA and MSBA/MIS students. Petitions are obtained from Tahoe Hall 2065.
Credit/No Credit

MBA 295E. Internship in Urban Land Development. 3 Units
Prerequisite(s): Classified graduate status; completion of graduate foundation courses plus 6 units of the second year requirement, minimum Sacramento State GPA of 3.0 required.
Term Typically Offered: Fall, Spring

Supervised work experience in business, governmental service, or agencies for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's operations. Supervision is provided by the faculty and the cooperating agencies.
Note: Open to second year MBA and MSBA/MIS students. Petitions are obtained from Tahoe Hall 2065.
Credit/No Credit

MBA 296. Experimental Offerings in MBA. 3 Units
Term Typically Offered: Fall, Spring

When a sufficient number of qualified students apply, a faculty member may conduct a seminar on a designated advanced topic in the MBA program.
Note: May be repeated for credit

MBA 299A. Special Problems in Finance. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of faculty member supervising work in addition to the approval of the Associate Dean for Graduate and External Programs. Petitions are obtained from Tahoe Hall 1035.
Credit/No Credit

MBA 299B. Special Problems in Marketing. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of faculty member supervising work in addition to the approval of the Associate Dean for Graduate and External Programs. Petitions are obtained from Tahoe Hall 1035.
Credit/No Credit

MBA 299C. Special Problems in Operations Management. 1 - 3 Units
Prerequisite(s): Classified graduate status
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of faculty member supervising work in addition to the approval of the Associate Dean for Graduate and External Programs. Petitions are obtained from Tahoe Hall 1035.
Credit/No Credit
MBA 299D. Special Problems in Organizational Behavior and Management. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring
Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of faculty member under whom the individual work is to be conducted in addition to the approval of the Associate Dean for Graduate and External Programs. Petitions to be obtained from the CBA Graduate Programs Office, Tahoe Hall 1035.
Credit/No Credit

MBA 299E. Special Problems in Urban Land Development. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring
Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of faculty member under whom the individual work is to be conducted in addition to the approval of the Graduate Program Office. Petitions to be obtained from the CBA Graduate Programs Office, Tahoe Hall 1035.
Credit/No Credit

MBA 500A. Thesis. 3 Units
Prerequisite(s): Advanced to candidacy; completion of MBA 244.
Term Typically Offered: Fall, Spring
Completion of a thesis approved for the Master's degree.

MBA 500B. Project. 1 - 3 Units
Prerequisite(s): Advanced to candidacy; completion of MBA 244.
Term Typically Offered: Fall, Spring
Completion of a project approved for the Master's degree.

MBA 500C. Comprehensive Examination. 1 Unit
Prerequisite(s): Advanced to candidacy. For comprehensive examination for MBA only, completion of Program Requirements (MBA 210, MBA 220, MBA 230, MBA 420, MBA 270, MBA 280).
Term Typically Offered: Fall, Spring

MBA 501. Culminating Experience Project in Business and Strategy. 3 Units
Prerequisite(s): Advanced to candidacy, Fully classified
Term Typically Offered: Fall, Spring
Each student conducts an individual project to fulfill the culminating experience graduation requirement of the MBA program as required in Title V of the CA educational Code. The course also covers the competitive strategy of a firm, investigates competitive position, strategic capabilities, inter-firm dynamics, and strategic levers of firms. It integrates the accumulative knowledge, skills and techniques delivered in the program to review the strategy process executives employ for effective decision making.
Note: May be repeated for credit.

MGMT 10. Introduction to Business Law. 3 Units
Term Typically Offered: Fall, Spring
Study of business law for the future business professional. Introduces students to basic business problems that have legal consequences. Encourages the identification of ethical concerns along with the ability to anticipate potential legal problems with the goal of preventing them. Covers introduction to the legal system; court procedures; contracts and sales; business organizations; real and personal property; labor and employment law; product liability, and the government regulation of business.

MGMT 20. Introduction To Business. 3 Units
Term Typically Offered: Fall, Spring
Provides an overview of the various basic functions of business and how they interface. Topics will include accounting, finance, marketing, human resources management, management information systems, operations management, real estate, and international business.

MGMT 21. First Year Seminar: Becoming an Educated Person. 3 Units
General Education Area/Graduation Requirement: Understanding Personal Development (E)
Term Typically Offered: Fall, Spring
Introduction to the meaning of higher education, resources of the University, and skills for lifelong learning. Designed to help students develop academic success strategies and to improve information literacy, intercultural competence, and integrative thinking. Provides students with the opportunity to interact with fellow students and seminar faculty to build a community of academic and personal support.

MGMT 101. Legal Environment of Business. 3 Units
Prerequisite(s): Must be a Business pre-major, Business major (any concentration), a business minor, a Construction Mgmt major, a Mech Engr Tech major, or a Music (Music Mgmt) major to enroll in this course.
Term Typically Offered: Fall, Spring
Study of business law for the business professional. Aside from investigating substantive law, the course stresses critical thinking and analytical evaluation of contemporary business problems. Encourages the identification of ethical concerns along with the ability to anticipate potential legal problems with the goal of preventing them. Covers introduction to the legal system; court procedures; contracts and sales; business organizations; real and personal property; labor and employment law; product liability, and the government regulation of business. OBE 16 or the equivalent is recommended.

MGMT 102. Business Communications. 3 Units
Prerequisite(s): Completion of Area A in General Education and ENGL 20. Recommend COMS 2 and COMS 4.
Term Typically Offered: Fall, Spring
Provides basic concepts for understanding and practice of communication in the changing world of business for managers and professionals. It examines the use of language and conversations in business settings and their role in coordinating actions, resolving breakdowns in work performance, and providing customer satisfaction. Topics include: Practice in professional styles of business writing and formats, preparation of a formal report, development of competence in business conversation skills (written, electronic, and oral), and other selected topics. International, technical, and linguistic developments are integrated into the various applications of business communication.
MGMT 117. Business, Ethics and Society. 3 Units
Prerequisite(s): Junior standing; a WPJ Portfolio score OR ENGL 109M or ENGL 109W
General Education Area/Graduation Requirement: GE AREA D, Writing
Intensive Graduation Requirement (WI)
Term Typically Offered: Fall, Spring
Investigation of contemporary business issues and management dilemmas in relation to broad social concerns. Focus is upon public and private decision making in the business environment and how business practices, ethics, and social concerns interrelate. Topics such as the nature of property and profits, efficiency and human values, the balancing of claims of owners, employees, customers, and others in community, corporate responsibility, corporate governance, government regulation and international dimensions of public policy will be covered.

MIS 1. Word Processing. 1 Unit
Term Typically Offered: Fall, Spring
The course teaches Microsoft Office Word that establishes a student’s fundamental computer skills required to perform business related tasks. Topics include developing and refining a document; identifying and correcting errors; formatting, modifying and printing documents; working with pictures, graphics, tables and charts; creating reports, forms, references and mailings; securing content and sharing documents, exploring advanced document features and macros, etc.
Credit/No Credit

MIS 2. Spreadsheets. 1 Unit
Term Typically Offered: Fall, Spring
The course teaches Microsoft Office Excel that establishes a student’s fundamental computer skills required to perform business related tasks. Topics include creating and formatting a worksheet; summarizing and analyzing data; using decision making tools; working with logical, statistical, database and financial functions, sharing data with other applications, etc.
Note: Not open to students receiving credit for CSC 6B.
Credit/No Credit

MIS 3. Presentation Graphics. 1 Unit
Term Typically Offered: Fall, Spring
The course teaches Microsoft Power Point that establishes a student’s fundamental computer skills required to perform business related tasks. Topics include creating, refining and delivering presentations; working with graphics, tables and charts; inserting and enhancing pictures, shapes, sound and video; using templates, slide masters and text boxes, printing, securing and sharing presentations, etc.
Credit/No Credit

MIS 4. Database Applications. 3 Units
Term Typically Offered: Fall, Spring
Use of database management systems (DBMS) to provide students with fundamental information retrieval skills required to perform business related tasks. Topics include basic DBMS operations, working with tables, queries, forms, reports and data analysis.
Note: Students will be required to purchase an online learning application to facilitate skill development.
Credit/No Credit

MIS 10. Business Applications. 2 Units
Term Typically Offered: Fall, Spring
The course teaches the use of spreadsheets to establish a students’ fundamental computer skills required to perform business related tasks. Topics include basic spreadsheet operations, working with charts and graphics, application of formulas and spreadsheet presentation formatting.
Note: Students will be required to purchase an online learning application to facilitate skill development.

MIS 15. Introduction to Business Programming. 3 Units
Term Typically Offered: Fall, Spring
Introduction to object oriented programming language. Topics include use of simple data structures and data types, arrays, strings, input-output functions, file processing, and flow control.

MIS 101. Computer Information Systems for Management. 3 Units
Term Typically Offered: Fall, Spring
Explores the application of computers to the organizational environment with a management perspective. Topics may include transaction processing systems, management reporting, decision support systems, strategic planning, security, controls and acquisition of hardware, software and services. The interface between the information systems professional and the manager will be defined. Case studies and use of appropriate software packages may be included.

MIS 120. Advanced Object-Oriented Business Programming. 3 Units
Prerequisite(s): MIS 15.
Term Typically Offered: Fall, Spring
Advanced course in programming principles using an Object Oriented (OO) programming language. Topics will focus on object-oriented (OO) programming including the design and development of OO applications, object classes, inheritance, polymorphism and encapsulation, and graphical user interface (GUI) application development including contrasting event-driven and procedural programming. Assignments will focus on problem-solving in a business context.

MIS 122. Object-Oriented Programming for Business in Java. 3 Units
Prerequisite(s): MIS 15 or CSC 15.
Term Typically Offered: Fall, Spring
Advanced course in programming principles using an Object Oriented (OO) programming language. Topics will focus on object-oriented (OO) programming including the design and development of OO applications, object classes, inheritance, polymorphism and encapsulation, and graphical user interface (GUI) application development including contrasting event-driven and procedural programming.

MIS 124. Web Development for Business Applications. 3 Units
Prerequisite(s): MIS 120.
Term Typically Offered: Fall, Spring
Examines the technologies and principles of modern Web development in the creation of Web-based business applications. Emphasis will be given to client-side and server-side technologies and include the topics of basic Web technologies, forms, database access, frameworks, and Web services. Topics are accompanied by design principles, tools, and techniques for Web application development.
MIS 125. Mobile Business Application Development. 3 Units
Prerequisite(s): MIS 15
Term Typically Offered: Fall, Spring

Provides an introduction to the art and practice of mobile business application development on the Android or iOS platform. Topics will include, but are not limited to, business opportunities, challenges, and cost presented by mobile devices, user-driven design, personas, screen layouts, and use case diagramming. Students will design and build a variety of business applications throughout the course to reinforce learning and to develop real world competency.

MIS 140. Business Data Communication. 3 Units
Prerequisite(s): Business majors only
Term Typically Offered: Fall, Spring

Examines the basic terminology, hardware/software components, and issues with the establishment, configuration, and management of data communication networks in and across organizations. Topics include wired and wireless local area networks, wide area networks, the internet, and cloud infrastructure.

MIS 150. Database Systems for Business. 3 Units
Term Typically Offered: Fall, Spring

Involves the study of generalized database management systems. The study will include logical data base models and physical base models based primarily on the relational and object-relational models. The student will create and manipulate a database utilizing an established database management system. The importance of data administration and other database related topics such as independence, integrity, privacy, query, backup, and recovery will be covered.

MIS 151. End-User Database Application Development for Business. 3 Units
Prerequisite(s): MIS 1, MIS 2, MIS 3 or approved equivalent.
Term Typically Offered: Fall, Spring

Introduction to end-user database application development in the business environment. Topics will focus on issues in the development of business database applications and include database concepts, organization, storage and retrieval of data, query and analysis with interactive software tools, informative and performance management reporting.

Note: Not open to MIS students.

MIS 160. Systems Development Life Cycle. 3 Units
Prerequisite(s): MIS 101 and MGMT 102
Term Typically Offered: Fall, Spring

Analyze, design, and develop business information systems to solve information needs of businesses and organizations. Topics include various systems analysis and design techniques, tools and methods for building new and/or integrated information systems.

MIS 161. Information Systems Practicum. 3 Units
Prerequisite(s): MIS 15, MIS 150, MIS 160, and Business major or minor.
Term Typically Offered: Fall, Spring

This course provides a comprehensive integration of MIS coursework through the completion of an information systems project. Topics include information systems development life cycle, project management, application development, database management, and security.

MIS 163. Business Process Engineering and ERP Configuration. 3 Units
Term Typically Offered: Fall, Spring

This course focuses on identifying and understanding business requirements, modeling business processes that incorporate the business requirements, and configuring the processes for their implementation in an enterprise resource planning (ERP) system. Students will gain insights to implementation issues and propose alternative solutions to overcome them. A project team environment further develops individual student's communication and team skills.

MIS 170. Information Systems Security. 3 Units
Prerequisite(s): MIS 140
Term Typically Offered: Fall, Spring

This course provides a comprehensive study of IT security principles and of information systems. Emphasis will be placed on understanding the framework of IT security in enterprise IT infrastructure. Topics include information security concepts, security risks and vulnerabilities, common attacking techniques, technical and administrative countermeasures for modern enterprise IT infrastructure, such as encryption, authentication, access control, security policies and standards, and IT risk management and audit.

MIS 171. Enterprise Resource Planning Systems. 3 Units
Prerequisite(s): MIS 101
Term Typically Offered: Fall, Spring

Foundation, business functions, processes, data requirements, development, and management of ERP systems for sales, marketing, accounting, finance, production, supply chain and customer relationship management. Emphasis on re-engineering, integration, standardization, and methodologies of ERP systems.

MIS 173. Microcomputers for Managers. 3 Units
Term Typically Offered: Fall, Spring

For students who want to have more than the minimum required personal computer literacy knowledge. The topics covered are: hardware, system software, utility software, spreadsheet modeling, the Internet, and presentation graphics.

Note: Not open to MIS students.

MIS 181. Machine Learning Applications in Business. 3 Units
Prerequisite(s): DS 101 and MIS 150
Term Typically Offered: Fall, Spring

Applies modern machine learning applications in business to data analysis and problem solving. Topics are presented in the context of decision support and may include knowledge representation, neural networks, genetic algorithms, rule induction, fuzzy logic, case-based reasoning and intelligent agents.

MIS 182. Topics in MIS. 3 Units
Prerequisite(s): MIS 150, MIS 160.
Term Typically Offered: Fall, Spring

Current topics will be presented regarding the technical, managerial, and organization considerations affecting computer-based information systems. Topics may include programming languages and techniques, emerging technologies, and MIS development and implementation issues. Readings, topical research, case presentations, and/or projects will be required.
MIS 183. Business Intelligence Applications. 3 Units
Prerequisite(s): Business major and minor
Term Typically Offered: Fall, Spring

Advanced information technologies that extract non-trivial, actionable, and novel knowledge from data to achieve strategic goals of organizations. Emphasis on multidimensional data modeling, online analytic processing, data warehouse, and data mining.

MIS 191. Culminating Experience. 1 Unit
Prerequisite(s): Completion of all coursework in minor.
Term Typically Offered: Fall, Spring

Students demonstrate their knowledge and apply their skill sets from the minor to a working project, and conduct an executive-level, management-oriented presentation.
Note: Students must be in their final semester of the minor's program.
Credit/No Credit

MIS 194. Cooperative Education Experience in Management Information Systems. 6 - 12 Units
Prerequisite(s): MIS 160, minimum Sacramento State overall GPA of 2.75.
Term Typically Offered: Fall, Spring

In-depth supervised work experience in management information systems for the purpose of exposing the student to comprehensive MIS experience in business, governmental, or service agencies. Open to all upper division students, subject to permission of the MIS Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Credit/No Credit

MIS 195. Internship in Management Information Systems. 3 - 6 Units
Prerequisite(s): MIS 160, minimum Sacramento State overall GPA of 2.75.
Term Typically Offered: Fall, Spring

Supervised work experience in management information systems for the purpose of increasing student understanding of the nature and scope of the operations of business, governmental, or service agencies. Supervision is provided by the faculty and the cooperating agencies. Open to upper division students, subject to permission of the MIS Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065.
Note: Open to declared business administration majors only.
Credit/No Credit

MIS 199. Special Problems in Management Information Systems. 1 - 3 Units
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.
Note: Admission requires approval of the instructor and the Associate Dean. Petitions may be obtained from the Undergraduate Business Advising Center, Tahoe 1030.
Credit/No Credit

MIS 210. Information Systems I. 3 Units
Term Typically Offered: Fall, Spring

Introduction to business information systems planning and systems development methodologies. Various methodologies are explored and information systems development project planning is emphasized.

MIS 211. Information Systems II. 3 Units
Term Typically Offered: Fall, Spring

Introduction to basic and object-oriented programming concepts, data structures for information representation, and database management systems.

MIS 232. Management Science. 3 Units
Term Typically Offered: Fall, Spring

Introduction to deterministic and stochastic models in operations research. Topics that may be included are: mathematical programming, inventory theory, analysis of waiting lines, Markov processes, game theory, decision theory and simulation. Various computer programs such as LINDO are used to assist in solution and analysis of management problems.
Note: Not open to students with credit for MIS 132.

MIS 240. Communications Technologies for Business. 3 Units
Prerequisite(s): Graduate MIS status or instructor permission.
Term Typically Offered: Fall, Spring

Focuses on the concepts, technology, applications, and management of data and voice communication with an emphasis on building, supporting, securing, and administering the requirements of network infrastructure and architecture to support businesses.
Note: May be taken twice for credit.

MIS 250. Data Management. 3 Units
Prerequisite(s): Graduate MIS status or instructor permission, and MIS 15 or equivalent.
Term Typically Offered: Fall, Spring

Focuses on database concepts, design and implementation in business. Topics include database design techniques, such as extended entity-relationship and unified modeling language, logical and physical data models for objection-relational database, object oriented database and relational databases, database implementation and administration issues, and the discussion of distributed database, web database, and database security.
Note: May be taken twice for credit.

MIS 251. Strategic Applications of Information Resources. 3 Units
Prerequisite(s): MSBA/MIS students: MIS 210 and 211, or their equivalents. MBA students: MBA 260 and instructor permission.
Term Typically Offered: Fall, Spring

Discussion of the techniques and methodologies to utilize information resource to improve an organization's strategic performance measures. Topics include data warehouse, data mining, online analytical transaction processing, and multidimensional database.

MIS 260. Systems Design. 3 Units
Prerequisite(s): Graduate MIS status or instructor permission.
Term Typically Offered: Fall, Spring

Involves the study of various methods used to analyze and design a computer-based information systems and emphasizes object-oriented systems development (OOSD) techniques.
Note: May be taken twice for credit.
MIS 261. Information Technology Integration for the Enterprise. 3 Units
Prerequisite(s): MSBA/MIS students: MIS 260 or MIS 270; MBA students: MBA 260 or permission of instructor.
Term Typically Offered: Fall, Spring

IT presents many new opportunities at the enterprise level for the design and implementation of integrated organizational structures and business processes that better align the business to meeting its market demands and allow it to pursue new strategic relationships with other organizations. Enterprise IT primarily involves enterprise resource planning (ERP), supply chain management (SCM), knowledge management (KM), and customer relationship management (CRM) to support and coordinate business activities.

Note: May be taken twice for credit.

MIS 262. Business Project Management. 3 Units
Prerequisite(s): MSBA/MIS students: MIS 260; MBA students: MBA 260 or instructor permission.
Term Typically Offered: Fall, Spring

Examines various aspects of IT project management, including project selection involving feasibility, complexity, scalability, and impact comparisons, project portfolio to direct the right resources to the right projects to ensure their timely completion, risk assessment, key performance measures, and others.

Note: May be taken twice for credit.

MIS 270. Information Technology Operations. 3 Units
Prerequisite(s): Graduate MIS status or instructor permission.
Term Typically Offered: Fall, Spring

Examines the management of information technology as a vital resource to an organization. IT can enable businesses to seize opportunities, gain competitive advantages and establish close relationships with other businesses and their customers. Thus, the business must effectively and efficiently manage and secure its IT resources.

Note: May be taken twice for credit.

MIS 272. Strategic Information Technology Planning. 3 Units
Prerequisite(s): MSBA/MIS students: MIS 270; MBA students: MBA 260 or instructor permission.
Term Typically Offered: Fall, Spring

Strategic IT planning defines the direction a business chooses for its IT resources. It encompasses a vision, mission, strategy, and objectives that closely align to the business' vision, mission, strategy, and objectives. Planning involves examining how IT will support the achievement of the business' goals and objectives, and how IT can open new opportunities to create new business goals.

Note: May be taken twice for credit.

MIS 279. Information Technology Leadership. 3 Units
Prerequisite(s): MSBA/MIS students: MIS 261 or MIS 262, MIS 272; MBA students: MBA 260 and instructor permission.
Term Typically Offered: Fall, Spring

Leadership plays an important role in determining a business' success with IT. It requires recognizing and leveraging the business' competencies and core values, and championing initiatives and projects that work in the best interest of the business and create value. Because IT opens opportunities and enables the organization, IT leadership extends to both market (external) and organizational (internal) environments.

Note: May be taken twice for credit.

MIS 280. Decision and Knowledge-Based Systems. 3 Units
Prerequisite(s): MIS 211 or equivalent.
Term Typically Offered: Fall, Spring

Organizational use of information generated from transaction processing systems, management information systems, and decision support systems. The uses of information by managers for planning, control, and decision-making purposes will be discussed. The types of information systems implemented in various kinds of organizations will be covered.

MIS 281. Topics in the Management of Information Systems. 3 Units
Prerequisite(s): Open to non-MSBA/MIS majors with credit in MBA 260 or equivalent; and to those who have completed MSBA/MIS Program Prerequisites.
Term Typically Offered: Fall, Spring

Current topics will be presented regarding the managerial, behavioral, and organizational considerations affecting computer-based information systems. Includes topics such as project selection and justification techniques, system controls, security and privacy issues, strategic planning, and use/data processing department relations. Readings, topical research, and case presentations will be required.

MIS 295. Internship in Management Information Systems. 3 Units
Prerequisite(s): Completion of two of the following: MIS 240, MIS 250, MIS 260, or MIS 270; minimum Sacramento State GPA of 3.0.
Term Typically Offered: Fall, Spring

Supervised work experience in management information systems for the purpose of increasing and enhancing student understanding of the nature and scope of the organization's operations of business, governmental, or service agencies. Supervision is provided by the faculty and the cooperating agencies.

Note: Open to second year MBA and MSBA/MIS students. Petitions to be obtained from Tahoe Hall 1037.

Credit/No Credit

MIS 299. Special Problems in Management Information Systems. 1 - 3 Units
Prerequisite(s): Classified graduate status.
Term Typically Offered: Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.

Note: Admission requires approval of faculty member under whom the individual work is to be conducted in addition to the approval of the Graduate Programs Office. Petitions to be obtained from Tahoe Hall 1035.

Credit/No Credit

MIS 500A. Thesis. 1 - 3 Units
Prerequisite(s): Advanced to candidacy. Completion of MBA 244.
Term Typically Offered: Fall, Spring

Completion of a thesis approved for the Master's degree.

MIS 500B. Project. 1 - 3 Units
Prerequisite(s): Advanced to candidacy. Completion of MBA 244.
Term Typically Offered: Fall, Spring

Completion of a project approved for the Master's degree.
MIS 500C. Comprehensive Examination. 1 - 3 Units
Prerequisite(s): Advanced to candidacy; for comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of program requirements (ACCY 240, MBA 230, MBA 240, MBA 241, MBA 270, MBA 280; for comprehensive examination for MSBA/MIS Degree, student must be in final semester of program.
Term Typically Offered: Fall, Spring

For MSBA/MIS.

MKTG 101. Principles Of Marketing. 3 Units
Prerequisite(s): You must be a Business major (any concentration), a business minor or in one of the following majors: Coms/Pub Relations, CM, MET, FACS (Apparel Mktg/Design), FACS (Cons Sci), FASH, GPHD, INTD (Mktg), Rec & Park Mgmt, Photography to enroll in this course.
Term Typically Offered: Fall, Spring

The purpose of this course is to help students develop a working knowledge of marketing. Students will learn about the role marketing plays in an organization, as well as how to plan, implement and evaluate marketing activities. This course builds a foundation for further study in marketing and related fields.

MKTG 115. Marketing Analytics. 3 Units
Prerequisite(s): MKTG 101; and either DS 101 or MKTG 121; or instructor permission
Term Typically Offered: Fall, Spring

The course covers current developments in marketing analytics. Topics include methodologies for market forecasting, estimating market size, and demand; evaluating marketing ROI and customer lifetime value; modeling of segmentation, positioning, competitive analysis, conjoint analysis, distribution channel analytics, and sales analytics. Students will also learn the latest datamining tools to collect, analyze, and visualize data for decision making and communicating to senior executives.

MKTG 121. Marketing Research and Information. 3 Units
Prerequisite(s): MKTG 101.
Corequisite(s): DS 101
Term Typically Offered: Fall, Spring

Examines the acquisition of information for marketing management decision making, including methods of collection and analysis applicable to secondary and primary data, as this process relates to the management information system. Seminar.

MKTG 122. Buyer Behavior. 3 Units
Prerequisite(s): MKTG 101.
Term Typically Offered: Fall, Spring

Understanding buying as a process in order to develop more effective solutions to marketing problems; an interdisciplinary approach drawing on insights from the behavioral sciences; applications to practical marketing situations. Seminar.

MKTG 123. Public Relations and Ethics in Business. 3 Units
Term Typically Offered: Fall, Spring

Managerial function of evaluating public attitudes toward business firms and other organizations and institutions, and of adjusting policies and executing programs to earn public acceptance and support. Media and method of communicating with the various publics, and problems in responsible leadership.

MKTG 124. Retail Management. 3 Units
Prerequisite(s): MKTG 101.
Term Typically Offered: Fall, Spring

Development, trends, and institutions of retailing; organization and management of retail establishments; principles and policies of retail store operations including location and layout, planning and control of budgets, personnel, pricing and customer services.

MKTG 125. Advertising. 3 Units
Prerequisite(s): MKTG 101.
Term Typically Offered: Fall, Spring

Examination of advertising as a marketing communications tool in profit and nonprofit organizations. Emphasis will be placed on creative methods, alternative media, measurements of effectiveness, and coordination with other aspects of the marketing program through class discussion and written projects. Seminar.

MKTG 126. Salesmanship. 3 Units
Term Typically Offered: Fall, Spring

Principles of the sales process including prospecting, structuring a sales presentation, handling objections, closing and customer relationship management. Application of sales techniques in product and service situations, integration of technology as a sales tool. Includes lectures, role playing, and practice in sales presentations.

MKTG 127. Sales Management. 3 Units
Prerequisite(s): MKTG 101.
Term Typically Offered: Fall, Spring

Individual problems of manufacturer or wholesaler in merchandising; intensive development of the "selling" function of marketing; duties of the sales manager.

MKTG 129. Marketing Management. 3 Units
Prerequisite(s): MKTG 101 and senior status.
Term Typically Offered: Fall, Spring

Application of marketing principles to the solution of a wide variety of problems and cases including target markets, product selection, channels of distribution, promotion and pricing.
Note: It is a capstone course. It is recommended that students take MKTG 121 and MKTG 122 prior to taking MKTG 129. Seminar.

MKTG 130. Digital Marketing. 3 Units
Prerequisite(s): MKTG 101 and Business majors or Marketing minors only.
Term Typically Offered: Fall, Spring

The purpose of this course is to help students learn and apply emerging marketing techniques to become efficient and effective marketers in the 21st century. Topics covered center on effective marketing in an online environment to help students refine their strategic marketing skills, ability to work effectively in diverse teams, and understanding of the local marketing environment.
MKTG 140. Sports Marketing.  
**Prerequisite(s):** MKTG 101  
**Term Typically Offered:** Fall, Spring

The purpose of this course is to help students to integrate principles of marketing and sports industry management. It examines the marketing of sports, teams, athletes, sport arenas, as well as the use of sports related marketing tools (such as sponsorships, celebrity athlete endorsements, promotional licensing) for promoting non-sport consumer and industrial products.

**Term Typically Offered:** Fall, Spring

Study of the major principles of quality management: customer focus, continuous improvement, employee involvement, and process improvement. Use of case studies and a project to gain knowledge in implementing quality management principles. Seminar.

MKTG 181. Supply Chain Logistics Management.  
**Prerequisite(s):** OPM 101.  
**Term Typically Offered:** Fall, Spring

Delivery of enhanced customer and economic value through synchronized management of the flow of physical goods and associated information from sourcing through consumption. Examines the management of those activities that facilitate the movement, control and direction of goods and services to create time, place, form and ownership utilities in the global market. Topics include transportation, warehousing, information systems, sourcing, strategic alliances, modeling, purchasing and international operations.

MKTG 186. Sustainable Supply Chain.  
**Prerequisite(s):** OPM 101.  
**Term Typically Offered:** Fall, Spring

Focuses on effective operations strategies with a sustainability emphasis. Identifies the role of sustainability in supply chain systems by incorporating environmental and societal impacts into decision making. Examines how sustainability transforms fundamental operations functions and competitive advantage. Develops integrated business perspectives and strategies that promote an environmentally, socially and financially sustainable supply network. Topics include sustainable product design, closed-loop supply chain, life cycle assessment, sustainable sourcing, procurement and transportation, social equity and responsibility.

MKTG 188. Supply Chain Analytics.  
**Prerequisite(s):** OPM 101.  
**Term Typically Offered:** Fall, Spring

This course is designed to help students master the analytical tools and techniques that are useful in designing and managing supply chains. This course provides a problem-driven approach to learning about essential optimization methodologies and programming skills to support decision-making in supply chain systems.

MKTG 190. Multinational Marketing.  
**Prerequisite(s):** MKTG 101 or instructor permission.  
**Term Typically Offered:** Fall, Spring, Summer

Environmental factors affecting international trade, such as culture and business customs, political factors and constraints, economic development and legal differences, are integrated with the marketing management functions of market potential, analysis marketing research, international organization, channels and distribution, sales promotion, prices, credit, and financing.

MKTG 195. Internship in Marketing.  
**Prerequisite(s):** Minimum Sacramento State GPA of 2.5.  
**Term Typically Offered:** Fall, Spring

Supervised work experience in business, governmental or service agencies for the purpose of increasing student understanding of the nature and scope of their operations. Supervision is provided by the faculty and the cooperating agencies.  
**Note:** Open to upper division students, subject to permission of the Marketing Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. Open to declared business administration majors only.

MKTG 199. Special Problems in Marketing.  
**Term Typically Offered:** Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.  
**Note:** Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

MKTG 199A. Special Problems in Supply Chain Management.  
**Term Typically Offered:** Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.  
**Note:** Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

Credit/No Credit

MKTG 199. Special Problems in Marketing.  
**Term Typically Offered:** Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.  
**Note:** Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

Credit/No Credit

MKTG 199A. Special Problems in Supply Chain Management.  
**Term Typically Offered:** Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work.  
**Note:** Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

Credit/No Credit

**Prerequisite(s):** Student must be a Business Major or Business Administration minor to enroll in this course  
**Corequisite(s):** DS 101  
**Term Typically Offered:** Fall, Spring

Introduction to the basic concepts and methods used to analyze and improve performance of operations in manufacturing and service organizations.

RELU 199. Special Problems in Real Estate and Land Use Affairs.  
**Term Typically Offered:** Fall, Spring

Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of the instructor and the Associate Dean. Petitions can be obtained from the Undergraduate Business Advising Center, Tahoe 1030.

Credit/No Credit