

Business Administration

College of Business Administration



Bachelor of Science • Minor • Master of Business Administration •
Master of Science • Certificate •
Concurrent Master's and Juris Doctoral • Concurrent Master's

B

Business Administration

Career Possibilities

Accountancy Concentration: Account Executive • Accountant • Auditor • Bank Examiner • Budget Analyst • Budget Officer • Certified Management Accountant • Certified Internal Auditor • Certified Public Accountant • Chief Financial Officer • Controller • Cost Accountant • Cost Analyst • Credit Analyst • Credit Manager • Estate Planner • FBI Agent • Franchise Tax Board Agent • Government Accountant • Government Auditor • Internal Auditor • Internal Revenue Service Agent • Investment Analyst • Loan Officer • Tax Accountant • Tax Consultant • Treasurer

Accounting Information Systems Concentration: Accounting Systems Consultant • Accounting Technology Advisor • Bank Examiner • Certified Internal Auditor • Certified Management Accountant • Certified Public Accountant • Computer Systems Auditor • Corporate Controller • FBI Agent • Government Auditor • Management Accountant • Systems Analyst

Entrepreneurship: Business Development Manager • Family Business Owner/Manager • Financial Services Advisor • Franchised Business Owner/Manager • Insurance Agency Owner/Manager • Management Analyst • Management Consultant • New Venture Founder/Manager • Non-Profit Organization Founder/Manager • Product Manager • R&D Manager • Realtor/Real Estate Manager • Sales Representative • Small Business Owner/Manager

Finance Concentration: Bank Examiner • Banking Consultant • Budget Analyst • Collections Officer • Commodity Broker • Controller • County Treasurer Auditor • Economic Analyst • Escrow Officer • Estate Planner • Finance Administrator • Financial Consultant • Financial Operations Officer • Financial Planner • Financial Statistician • Insurance Examiner • Loan Officer • Securities Analyst • Treasurer

General Management Concentration: Administrative Analyst • Business Manager • Bank Manager • Credit Analyst • Management Analyst • Management Consultant • Office Manager • Real Estate Manager • Sales Representative • Small Business Entrepreneur • Strategic Planner

International Business Concentration: Banking Manager • Economic-Financial Consultant • Foreign Branch Officer • Import/Export Agent • Import/Export Operations Manager • International Marketing Manager • Management Consultant • Multinational Operations Executive • Sales Representative

Management of Human Resources and Organizational Behavior Concentration:

Specific: Career Development Specialist • Human Resources Manager • Industrial Relations Manager • Labor Negotiator • Management and Business Consultant • Manpower Planning Specialist • Organization Development Consultant • Personnel Analyst • Personnel Development Specialist • Personnel Manager • Recruitment Manager • Work Design Analyst

General: Business Executive • Long-range Planner • Management Analyst • Small Business Owner

Management Information Systems Concentration: Business Applications Programmer • Communications Analyst • Database Administrator • Database Specialist • End-user Consultant • Information Systems Manager • Information Systems Specialist • Management Systems Consultant • Operations Analyst • Operations Manager • Programmer/Analyst • Research Analyst • Software Specialist • Systems Analyst • Technical Writer • Web Developer

Marketing Concentration: Account Executive • Advertising Analyst • Customer Relations Manager • Direct Marketing Manager • E-commerce Analyst • Logistics Manager • Manufacturers Representative • Marketing Analyst • Market Research Analyst • Marketing Manager • Merchandising Manager • Product Manager • Public Opinion Specialist • Public Relations Specialist • Research/Development Director • Retail Store Manager • Sales Manager • Sales Representative • Sports Promotion Director

Operations Management Concentration: Distribution Manager • Facility Planner • Inventory Control Manager • Logistics Manager • Maintenance Manager • Material Planner • Operations Analyst • Operations Manager • Process Management Analyst • Production Control Manager • Production Manager • Production Planner/Scheduler • Productivity Analyst • Purchasing Manager • Quality Control Manager • Safety Manager • Systems Analyst • Systems Manager • Warehouse Manager

Real Estate and Land Use Affairs Concentration: Appraiser • Asset Manager • Assessor • Commercial Broker • Contractor/Builder • Escrow Officer • Investment Analyst • Land Developer • Land Use Planner • Leasing Manager • Leasing Representative • Lease Negotiator/Site Selection • Mortgage Broker • Mortgage Loan Counselor • Planning Commissioner • Property Manager • Real Estate Broker • Real Estate Lending Officer (Residential or Commercial) • Real Estate Market Research Analyst • Real Estate Securities Analyst • Real Estate Syndicator • Right of Way Agent • Site Feasibility Consultant • Title Officer

Risk Management and Insurance Concentration: Account Executive • Actuary • Adjuster • Claims Investigator • Commodity Broker • Compensation Insurance Executive • Disability Insurance Officer • Employee Benefits Specialist • Estate Planner • Insurance Account Executive • Insurance Examiner • Insurance Officer • Life Underwriter • Realty Consultant • Sales Representative • Title Officer

Faculty

Accountancy/Accounting Information Systems Concentrations:

Thomas Beirne, Jr., H. David Brecht, John Corless, Stephen Crow, Charles Davis, Jong Kim, Caixing Liu, James Mackey, Kent Meyer, Hugh Pforsich, Haroldene Wunder, Yan Xiong

Entrepreneurship Concentration: Seung Bach, Yong Liang (Stanley) Han, Lindle Hatton

Finance Concentration: Hamid Ahmadi, Patricia Cheshier, James Kuhle, Erin Lin, Hao Lin, Ralph Pope, Peter Sharp, Denver Travis, Anna Vygodina

General Management Concentration: Seung Bach, Jessica Bagger, Kenichiro Chinen, Margaret A. Cleek, Jerry Estenson, Sharyn Gardner, Yong Liang (Stanley) Han, Lindle Hatton, Necmi Karagozoglu, John LaRocco, Jai Joon (Jay) Lee, Richard Marens, Amy E. Mickel, Hakan Ozcelik, Jordan Peters, Laura T. Riolli, Chris Sablynski

Human Resources/Organizational Behavior Concentration: Jessica Bagger, Margaret A. Cleek, Jerry Estenson, Sharyn Gardner, John LaRocco, Richard Marens, Amy E. Mickel, Hakan Ozcelik, Jordan Peters, Laura T. Riolli, Chris Sablynski

International Business Concentration: Kenichiro Chinen
Management Information Systems Concentration: Beom-Jin Choi, Siuwa (Monica) Lam, Leonardo Legorreta, Thian-Huat Ong, Thomas Sandman, David Scanlan, San-Yun (Nancy) Tsai

Marketing Concentration: Claudia Bridges, Beom-Jin Choi, Craig Kelley, Joseph Richards, Laurence Takeuchi, Gail Tom, Pingsheng Tong, Dennis Tootelian

Operations Management Concentration: Herbert Blake, Jr., Serge Karalli, Maureen Lojo, Chiang Wang, Ruth Wang, Martha Wilson

Real Estate and Land Use Affairs Concentration: Jaime Alvyay, Sudhir Thakur

Risk Management and Insurance Concentration: Patricia Cheshier

Other - Decision Sciences: Min Li, Yang Suh, Stanley A. Taylor

Contact Information

Office of the Associate Dean for Faculty

Dr. Suzanne Ogilby, Associate Dean
 Vacant, Assistant to the Associate Dean for Faculty
 Tahoe Hall 2130, (916) 278-5577

Office of the Associate Dean for Graduate and External Programs

Dr. Gurprit Kindra, Associate Dean
 Tamara Dunn, Assistant to the Associate Dean for Graduate and External Programs, Tahoe Hall 1037, (916) 278-5571

External Graduate Programs Office

Nancy Thompson, Director
 Tahoe Hall 1040, (916) 278-2895

Graduate Program Office

Jeanie Williams, Director
 Tahoe Hall 1035, (916) 278-6772

Office of the Associate Dean for the Undergraduate Program

Dr. Russell K.H. Ching, Associate Dean
 Gwen Anderson, Assistant to the Associate Dean for the Undergraduate Program, Tahoe Hall 2028, (916) 278-6463

Undergraduate Business Student Services

Bonnie Burnell, Director, Office of Student Affairs
 Tahoe Hall 2065, (916) 278-5875

Undergraduate Business Advising Center

Vacant: Coordinator
 Tahoe Hall 1030, (916) 278-BIZZ (278-2499)

PROGRAM DESCRIPTION

Undergraduate Program

The College of Business Administration (CBA) offers a broad professional education in Business. The Bachelor of Science program offers students a choice of 12 concentrations by which they may focus their goals. 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, or Accountancy Information Systems and Management Information Systems. For more information about program options, contact the Undergraduate Business Advising Center, Tahoe Hall 1030, (916) 278-BIZZ (2499).

The College also offers Minors in Business Administration, Knowledge Management Technology, Management of Human Resources and Organizational Behavior, Marketing, Real Estate and Land Use Affairs, and Risk Management and Insurance. A Minor in Business Administration 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 words “business administration” throughout this section refers to courses designated as Accountancy (ACCY), Accountancy 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) and Real Estate and Land Use (RELU).

Concentrations

- **BS:** Accountancy / Accounting Information Systems / Entrepreneurship / Finance / General Management / Management of Human Resources and Organizational Behavior / International Business / Management Information Systems / Marketing / Operations Management / Real Estate and Land Use Affairs / Risk Management and Insurance

Graduate Program

The College offers several general and specialized business graduate degree programs. They include: Master of Business Administration (MBA), Master of Business Administration for Executives (EMBA), Master of Science in Accountancy (MS/ACCY), Master of Science in Business Administration with option in Management Information Systems (MSBA/MIS), and Master of Science in Business Administration with option in Taxation (MSBA/TAX). The College also offers a Master of Science in Urban Land Development (MS/ULD) with the Department of Public Policy and Administration, and a Concurrent Master's and Juris Doctoral with the McGeorge Law School, University of the Pacific.

Special Features

- The College of Business Administration is fully accredited by the AACSB International — The Association to Advance Collegiate Schools of Business.
- Operating a class schedule from 7:00 a.m. to 9:00 p.m., the College is designed to facilitate the full and part-time student. Presently, the student populations of undergraduate and graduate business majors are 4,500 and 400 respectively.
- To help guide undergraduate students throughout their business programs, academic counselors are available in the Undergraduate Business Advising Center, located in Tahoe Hall 1030, (916) 278-BIZZ (2499). Graduate academic counselors are available in the Graduate Programs Office, Tahoe Hall 1035, (916) 278-6772, and the External Graduate Programs Office (EGP), Tahoe 1040, (916) 278-2895. The three offices serve in all aspects of program advising, and graduation evaluation approval for business students. In addition, the three offices conduct clearinghouse activities relating to most types of petitions.
- The College of Business Administration has an active Business Student Services program that provides an internship program in the community, scholarships and outstanding student awards, BizList (electronic communication), tutoring center and student ambassador program. The Office of Student Affairs is located in Tahoe Hall 2065, (916) 278-5875.

Academic Policies and Procedures

The following is a summary of the Policies and Procedures that are unique to the CBA. Students who wish to request deviation from these articulated policies and procedures must petition the CBA Academic Standards Committee. Undergraduate students should submit their petitions to the Undergraduate Business Advising Center (UBAC), Tahoe Hall 1030. For graduate students enrolled in MIS/ACCY, CABS, EMBA or MSBA/TAX, please contact the External Graduate Programs Office (EGP), Tahoe Hall 1040. All other CBA graduate students should contact the Graduate Programs Office (GPO), Tahoe Hall 1035. The Committee will not hear requests from students that disregard catalog policy. To see the full statement go to web address: www.cba.csus.edu/.

Add/Drop Policies

Students are subject to being administratively dropped from business courses if they fail to meet academic standards or for which they have not met the prerequisite requirements as prescribed by the CBA 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 Undergraduate Program or the Associate Dean for Graduate and External 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. See the Undergraduate Business Advising Center, the Graduate Programs Office, or for students enrolled in MS/ACCY, CABS, EMBA, or MSBA/TAX, please contact the External Graduate Programs Office (EGP) for additional information.

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 CBA. 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 Administration 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 administration major, they must be in good standing according to University standards. Business students seeking reinstatement to the CBA must complete a Reinstatement Petition (obtained in the Undergraduate Business Advising Center for undergraduate students, the External Graduate Programs Office (EGP) for MS/ACCY, CABS, EMBA, MSBA/TAX students, and the Graduate Programs Office for all other CBA graduate programs). See the College of Business Administration website for information regarding the University Reinstatement Petition or for the CBA Reinstatement Petition. Undergraduate students must file the petition with the Undergraduate Business Advising Center, and graduate students with the External Graduate Programs Office (EGP), or the Graduate Programs Office as appropriate, attaching an explanation with relevant documentation supporting their request for reinstatement. The CBA 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 CBA’s degree requirements in a timely manner.

Minimum Grade Requirements

The purpose of this requirement is to assure that all business administration students attain the minimum level of competency in all their course work required for the business administration degree.

The minimum acceptable grade for any undergraduate course required for the business administration degree is “C-.”

A minimum grade point average of 2.0 (“C”) is required in the Pre-Major courses, Major Core courses, and the Concentration courses presented for the degree.

The minimum acceptable grade for any graduate business course is “C.” No more than two (2) courses with a grade of “C” will be counted for satisfaction of graduate program requirements.

A grade point average of at least 3.0 (“B”) is required in all Graduate Foundation courses taken at Sacramento State and program requirement courses presented for the degree.

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 signature to the Office of the Associate Dean for the Undergraduate Program for undergraduate students, and to the Office of the Associate Dean for Graduate and External Programs for graduate students. These offices route the copies to the Undergraduate Business Advising Center, the External Graduate Programs Office, or to the Graduate Programs Office, 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 and approved by the Office of the Associate Dean for Undergraduate Program, or by the Office of the Associate Dean for Graduate and External Programs.

Open University Enrollment

The CBA 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 CBA 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 Undergraduate Program, 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 CBA. 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 pre-major or minor requirements must have been completed within seven years of the date of admission to the business administration major or minor unless an upper division course in the same area was taken within seven years of the date of graduation. Upper division courses used to satisfy graduation requirements must have been completed within seven years of the date of graduation.

The CBA 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 CBA 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 CBA has articulation agreements with a number of community colleges. These agreements stipulate the CBA 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 website for an up-to date list of articulated courses: www.assist.org.

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 External Graduate Programs Office (EGP) for MS/ACCY, CABS, EMBA, or MSBA/TAX. For all other CBA graduate programs contact the Graduate Programs Office. The CBA 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 Change of Major Petition is used for undergraduate students who entered the University as a Pre-Business Major and have met the requirements to declare business administration as their major, and for students who are declared in another major and wish to declare business administration as their major. Students who wish to minor in business administration must file a Minor Request Petition. Students must complete and return these petitions to the Undergraduate Business Advising Center. The deadline for the fall semester is March 1st; for the spring semester the deadline is October 1st.

UNDERGRADUATE PROGRAMS

Requirements • Bachelor of Science Degree

Units required for the Major: 66-75 units

Minimum total units required for the BS: 120

At least 15 units of upper division business administration courses must be taken in residence at (or under the auspices of) California State University, Sacramento. Of these 15 units, a minimum of nine units must be in upper division courses in the concentration.

Note: Courses requiring a specific prerequisite may be taken only after the prerequisite has been completed with a “C-” or better.

Pre-Major to Business

A student **may not enroll** in any of the Major program or Concentration courses until he/she has completed the Pre-Major program with a grade of “C-” or better in each course and an overall GPA of 2.0 (“C”). The student desiring to enroll in the Major Program, while concurrently completing the last of those courses designated as the Pre-Major Program may select MIS 15 (MIS 1/2/3) for AIS and MIS majors only; ACCY 111 (ACCY 1 and ACCY 2) for Accountancy majors only; COMS 103, DS 101 (MATH 24 and STAT 1), MGMT 102, and/or HROB 101. MIS 1, MIS 2, and MIS 3 are a prerequisite for all the above courses—may be taken concurrently with COMS 103 or HROB 101.

Courses in parentheses are prerequisites.

A. Computer Literacy

All business majors and pre-majors shall demonstrate computer literacy and competency **prior** to taking 100-level courses. This requires completing MIS 1, 2 and 3 (or equivalent), or passing scores on examinations in each of the following areas:

- Concepts covered in MIS 1: Elements of microcomputer hardware and systems software for PC compatible computers, and use of Internet browsers.

- Concepts covered in MIS 2: Basic facility with spreadsheets using the College’s standard spreadsheet package.
- Concepts covered in MIS 3: Word processing and presentation graphics.

Students may acquire the requisite skills by successfully completing the MIS 1, MIS 2, and MIS 3 courses. Students who acquire the requisite skills by other means need only pass the examinations. Contact the Office of the Associate Dean for the Undergraduate Program for more information or refer to www.csus.cba.edu/mis/misflyer.asp.

Students anticipating graduate study should consider the provision described in the Postbaccalaureate Credit Earned as an Undergraduate section of this Catalog that permits undergraduate students to take, in their semester of graduation, graduate courses that will count for postbaccalaureate credit.

B. Required Lower Division (Pre-Major) Courses (18 units)

- (3) ACCY 1 Accounting Fundamentals (Entry Level Math (ELM) test of at least 36 or a CR grade in LS 7A)
- (3) ACCY 2 Managerial Accounting (ACCY 1)
- (3) ECON 1A Introduction to Macroeconomic Analysis
- (3) ECON 1B Introduction to Microeconomic Analysis
- (3) MATH 24* Modern Business Mathematics
- (3) STAT 1* Introduction to Statistics

* (MATH 9 or three years of high school math that includes two years of algebra and one year of geometry; completion of ELM requirement and the Intermediate Algebra Diagnostic Test)

When enrolled in the last of the pre-major courses, students must file a Change of Major Petition in the Undergraduate Business Advising Center in the College of Business Administration (Tahoe Hall 1030) to officially declare Business Administration as their major. The deadline to file a Change of Major Petition is October 1st for the following spring semester, or March 1st for the following fall semester.

Students who do not complete the required prerequisites as presented in the following Business Major program are subject to being administratively dropped from courses in which they are inappropriately enrolled.

C. Required Upper Division (Major) Core Courses (30 units)

- (3) COMS 103 Presentational Speaking in the Organization (A general education oral communication course)
- (3) DS 101 Data Analysis for Managers (MATH 24, STAT 1)
- (3) FIN 101 Business Finance
- (3) GM 105 Strategic Management (Completion of all upper division core courses except MIS 101)
- (3) HROB 101 The Management of Contemporary Organizations
- (3) MGMT 101 Legal Environment of Business
- (3) MGMT 102 Business Communications (Completion of Area A in GE, ENGL 20)
- (3) MIS 101 Computer Information Systems for Management
- (3) MKTG 101 Principles of Marketing
- (3) OPM 101 Operations Management (DS 101 and instructor permission)

Additional Requirements for Concentrations

Select one of the twelve concentrations below (18-27 units).

Accountancy (ACCY) Concentration (27 units)

The objective of the Accountancy concentration is to provide conceptual and practical knowledge to students who will practice accounting or use accounting in business or other organizations. Students in Accountancy at Sacramento State have the opportunity to take courses of study in preparation for careers in public accountancy, private industry, and government.

Studies in Accountancy give students a strong preparation in the fields of business, finance, insurance, banking, government agencies, tax authorities, and many other profit and nonprofit organizations. Some of these career opportunities may lead to professional certification such as Certified Public Accountants, Certified Internal Auditors, Certified Management Accountants, and Certified Governmental Financial Managers. An Accountancy undergraduate education provides a foundation for entry-level jobs and long-term careers in these areas, giving students familiarity with a range of employment opportunities.

The program in Accountancy allows students to select courses that are consistent with their career objectives:

A. Required Courses (15 units)

- (3) ACCY 111 Intermediate Accounting I
- (3) ACCY 112 Intermediate Accounting II (ACCY 111)
- (3) ACCY 121 Cost Accounting
- (3) ACCY 131 Survey of Auditing, Attest, and Assurance Topics (ACCY 111, ACCY 112)
- (3) ACCY 171 Federal Tax Procedures I

B. Elective (12 units)

- (12) Select four of the following:
 - ACCY 113 Intermediate Accounting III (ACCY 111)
 - ACCY 117 Advanced Accounting (ACCY 111, ACCY 112)
 - ACCY 122 Advanced Management Accounting (ACCY 121)
 - ACCY 132 Professional Assurance Services (ACCY 111, ACCY 112; Corequisite: ACCY 131)
 - ACCY 161 Government and Nonprofit Accounting
 - ACCY 172 Federal Tax Procedures II (ACCY 171)
 - ACCY 190 International Accounting
 - ACCY 199 Special Problems in Accountancy (Senior status or instructor permission)
 - AIS 141 Accounting Information Systems Development
 - AIS 142 Enterprise and E-Commerce Accounting Models (AIS 141 or instructor permission)

Accounting Information Systems (AIS) Concentration (24 units)

The Accounting Information Systems concentration is designed to prepare students for careers in systems auditing and for careers in which they would bridge the gap between systems developers and accountants. The concentration provides a balance between accounting and information systems. Students will obtain conceptual and applied knowledge to provide them the ability to perform at entry level positions and to progress to higher management positions.

A. Required Courses (18 units)

- (3) ACCY 111 Intermediate Accounting I

- (3) ACCY 121 Cost Accounting **OR**
- ACCY 131 Survey of Auditing, Attest, and Assurance Topics (ACCY 111, ACCY 112)
- (3) AIS 141 Accounting Information Systems Development
- (3) MIS 15 Introduction to Business Programming
- (3) MIS 120 Advanced Object-Oriented Business Programming (MIS 15)
- (3) MIS 150 Database Systems for Business (MIS 120 and MIS 101)

B. Electives (6 units)

Accounting Elective

- (3) Select one from the following:
 - ACCY 112 Intermediate Accounting II (ACCY 111)
 - ACCY 121* Cost Accounting
 - ACCY 131* Survey of Auditing, Attest, and Assurance Topics (ACCY 111, ACCY 112)
 - ACCY 132 Professional Assurance Services (ACCY 111, ACCY 112; Corequisite: ACCY 131)
 - ACCY 161 Governmental and Nonprofit Accounting

Technology Electives

- (3) Select one from the following:
 - AIS 142 Enterprise and E-Commerce Accounting Models (AIS 141 or instructor permission)
 - MIS 155 Fourth Generation Language Applications (MIS 150)
 - MIS 160 Systems Development Life Cycle I (MIS 120, MIS 101, MGMT 102)

*If not taken previously, can be taken as an elective.

Entrepreneurship (ENTR) Concentration (18 units)

The Entrepreneurship concentration is designed to meet the CBA Mission: "offering a quality business education that is responsive to the changing regional, global, and technology-driven environment" of the Sacramento region. It is to provide a solid understanding of entrepreneurial skills, principles, and strategies that build and maintain an effective organization. The curriculum is designed for students to develop entrepreneurial skills that will enable them to be effective in organizations that create new ventures, spin-offs, mergers, and other entrepreneurial activities. The courses of area emphasis are provided to develop the students' breadth and functional orientation to focus their entrepreneurial skills.

A. Required Courses (9 units)

- (3) ENTR 185 Venture Growth Strategies (ENTR 187, ENTR 189)
- (3) ENTR 187 Entrepreneurship
- (3) ENTR 189 Corporate Entrepreneurship (Upper division standing)

B. Electives (9 units)

- (9) Select three from the following:

a. Marketing

- MKTG 121 Marketing Research and Information (MKTG 101)
- MKTG 126 Salesmanship
- MKTG 129 Marketing Management (MKTG 101 and senior status)

b. Finance

- FIN 134 Financial Management (FIN 101)
- FIN 137 Financial Institutions and Markets (FIN 101)
- FIN 138 Principles of Risk Management and Insurance

c. Accounting

- ACCY 111 Intermediate Accounting I
ACCY 121 Cost Accounting

d. Operations Management

- OPM 160 Principles of Quality Management
OPM 181 Supply Chain and Logistics Management (OPM 101)
OPM 188 Operations Strategy and Design (OPM 101)

e. Fund Formation and Investments

- FIN 135 Investments (FIN 101)
FIN 136 Modern Portfolio Management (FIN 101)

f. Human Resources Management

- HROB 151 Management of Human Resources
HROB 155 Conflict Management and Negotiations

g. International Business

- FIN 190 Multinational Business Finance (FIN 101 or instructor permission)
IBUS 190 International Business
MKTG 190 Multinational Marketing (MKTG 101 or instructor permission)

h. Special Emphasis

- Other area emphasis courses approved by the Entrepreneurship Concentration Coordinator

Finance (FIN) Concentration (21 units)

The Finance concentration emphasizes a conceptual and applied approach to the development of professional skills necessary for careers in such fields as banking, investments, corporate financial management, financial planning, insurance, and financial services. Consideration and emphasis is given to the role played by financial markets, financial intermediaries, nonfinancial corporations, governments, and individual investors in the global economy. The curriculum is designed to familiarize students with the financial management of business operations, the operation and management of financial institutions and markets, and the financial aspects of investing, portfolio management, and risk management.

A. Required Courses (12 units)

- (3) FIN 134 Financial Management (FIN 101)
(3) FIN 135 Investments (FIN 101)
(3) FIN 136 Modern Portfolio Management (FIN 101)
(3) FIN 137 Financial Institutions and Markets (FIN 101) **OR**
FIN 138 Principles of Risk Management & Insurance

B. Electives (9 units)

- (9) Select three from the following:

a. Accounting

- ACCY 111 Intermediate Accounting I

b. Economics

- ECON 100A Intermediate Macroeconomic Theory (ECON 1A, ECON 1B)
ECON 100B Intermediate Microeconomic Theory (ECON 1B)

c. Insurance

- FIN 138 Principles of Risk Management & Insurance
FIN 139 Business Property and Liability Insurance (FIN 138 or instructor permission)
FIN 140 Employee Benefits (FIN 138 or instructor permission)

d. International Business

- ACCY 190 International Accounting
ECON 192 International Finance (ECON 1A, ECON 1B)
FIN 190 Multinational Business Finance (FIN 101 or instructor permission)

e. Financial Institutions and Markets

- ECON 135 Money and Banking (ECON 1A)
FIN 137* Financial Institutions and Markets (FIN 101)

f. Management Information Science

- MIS 173 Microcomputers for Managers

g. Real Estate

- RELU 142 Real Estate Finance (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)
RELU 143 Real Estate Market Analysis and Feasibility Studies (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)

h. Sales and Forecasting

- MKTG 115 Market Potential and Demand Analysis (MKTG 101, DS 101, or MKTG 121 and instructor permission) DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115.

- MKTG 126 Salesmanship

*If not taken as part of the Finance core can be taken as an elective.

General Management (GM) Concentration (21 units)

The General Management concentration permits a focus upon the skills of the manager, whether the manager is an entrepreneur or operating at the corporate or agency level, with emphasis on the skills of decision making as taught through the case method. Managerial skills in planning, organizing, and controlling are highly transferable within private industry and within the public and nonprofit sector as well, thus permitting a wide variety of career goals.

A. Required Courses (9 units)

- (3) ENTR 187 Entrepreneurship
(3) GM 170 Fundamentals of Business Strategy (HROB 101, MKTG 101, FIN 101, and OPM 101)
(3) IBUS 190 International Business

B. Electives (12 units)

- (12) Select four courses from the following areas; no more than one course may be taken in a single area:

a. Finance

- FIN 134 Financial Management (FIN 101)
FIN 135 Investments (FIN 101)
FIN 138 Principles of Risk Management and Insurance

b. Marketing

- MKTG 115 Market Potential and Demand Analysis (MKTG 101, DS 101, or MKTG 121 and instructor permission. DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115)
MKTG 121 Marketing Research and Information (MKTG 101)
MKTG 123 Public Relations and Ethics in Business
MKTG 124 Retail Management (MKTG 101)
MKTG 125 Advertising (MKTG 101)
MKTG 126 Salesmanship

- MKTG 127 Sales Management (MKTG 101)
 MKTG 129 Marketing Management (MKTG 101 and senior status)

c. Decision Sciences

- OPM 160 Principles of Quality Management
 OPM 181 Supply Chain Logistics Management (OPM 101)
 OPM 186 Operations Planning and Inventory Control
 OPM 188 Operations Strategy and Design (OPM 101)

d. Human Resources/Organizational Behavior and Environment

- HROB 151 Management of Human Resources
 HROB 152 Management Skills Seminar (HROB 101, HROB 151)
 HROB 157 Labor Relations
 MGMT 117 Business, Ethics and Society (Passing score on WPE)
 RELU 140 Real Estate Development (Junior status or instructor permission)

e. Accountancy and MIS

- ACCY 121 Cost Accounting

Management of Human Resources and Organizational Behavior (HROB) Concentration (18 units)

This concentration is a multi-disciplinary, integrated program designed to increase awareness and understanding of the relationship between human behavior and organizational effectiveness. Additionally, the program focuses on the development of student's capacity to effectively manage people in diverse, contemporary organizations. Courses are designed to instill generalist principles and theories and to improve analytical and interpersonal skills. Such skills are developed within the context of utilizing human talent to meet the needs and objectives of the organization in a manner compatible with legitimate individual goals.

A. Required Courses (12 units)

- (3) HROB 151 Management of Human Resources
 (3) HROB 152 Management Skills Seminar (HROB 101, HROB 151)
 (3) HROB 153 Employment Law
 (3) HROB 154 Strategic Human Resources Management (HROB 151, HROB 152, HROB 153)

B. Electives (6 units)

- (6) Select two of the following:
 HROB 155 Conflict Management and Negotiation
 HROB 156 Current Trends and Emerging Issues
 HROB 157 Labor Relations
 HROB 158 Special Topics in Human Resource Management
 MGMT 117 Business, Ethics and Society (Passing score on WPE)

Note: With faculty advisor approval, students may also elect to take one of the following: ECON 150, FIN 140, MGMT 160, or PSYC 169.

International Business (IBUS) Concentration (21 units)

The International Business concentration is designed to prepare students for a career in business by providing a broad exposure to the areas of international business, competency in a functional area of business, and an awareness of foreign cultural differences.

A. Required Courses (12 units)

- (3) FIN 190 Multinational Business Finance (FIN 101 or instructor permission)
 (3) IBUS 190 International Business
 (3) MKTG 190 Multinational Marketing (MKTG 101 or instructor permission)
 (3) Select one of the following:
 ACCY 190 International Accounting
 ENTR 187 Entrepreneurship

B. Electives (9 units)

- (9) Select from one of the following areas:

a. Marketing

- MKTG 121 Marketing Research and Information (MKTG 101)
 MKTG 122 Buyer Behavior (MKTG 101)
 MKTG 123 Public Relations and Ethics in Business
 MKTG 125 Advertising (MKTG 101)
 MKTG 126 Salesmanship
 MKTG 129 Marketing Management (MKTG 101, senior status)

b. Finance

- FIN 134 Financial Management (FIN 101)
 FIN 135 Investments (FIN 101)
 FIN 136 Modern Portfolio Management (FIN 101)
 FIN 137 Financial Institutions and Markets (FIN 101)
 FIN 138 Principles of Risk Management and Insurance

c. Accounting

- ACCY 111 Intermediate Accounting I
 ACCY 121 Cost Accounting
 ACCY 171 Federal Tax Procedures I

d. Operations Management

- OPM 160 Principles of Quality Management
 OPM 181 Supply Chain Logistics Management (OPM 101)
 OPM 186 Operations Planning and Inventory Control (OPM 101)
 OPM 188 Operations Strategy and Design (OPM 101)

e. Economics

- ECON 190 International Trade (ECON 1A, ECON 1B)
 ECON 192 International Finance (ECON 1A, ECON 1B)
 ECON 193 Development Economics (ECON 1A, ECON 1B)
 GEOG 141 Geography of Economic Activity

f. Human Resources Management

- HROB 151 Management of Human Resources
 HROB 155 Conflict Management and Negotiations
 HROB 156 Current Trends and Emerging Issues
 HROB 157 Labor Relations

g. Foreign Language

Upper division foreign language approved by IB coordinator. *Must be approved on an "Action Sheet."* See the Undergraduate Business Advising Center.

h. Overseas University Study

Overseas university study approved by IB coordinator. *Must be approved on an "Action Sheet."* See the Undergraduate Business Advising Center.

i. Special Emphasis

Other area emphasis approved by IB coordinator. *Must be approved on an "Action Sheet."* See the Undergraduate Business Advising Center.

Management Information Systems (MIS) Concentration (24 units)

The Management Information Systems concentration provides the analytical framework and the methodology to analyze, design, implement, and manage complex computer-based information/decision systems.

Information is recognized as a resource of the organization and is the common link binding the elements of the organization together. As organizations grow in size and complexity, the need for better and more timely information and for improved decision making techniques becomes critical for effective management.

A. Required Courses (18 units)

- (3) MIS 15 Introduction to Business Programming
- (3) MIS 120 Advanced Object-Oriented Business Programming (MIS 15)
- (3) MIS 140 Business Telecommunications (MIS 15)
- (3) MIS 150 Database Systems for Business (MIS 120 and MIS 101)
- (3) MIS 160 Systems Development Life Cycle I (MIS 120, MIS 101, MGMT 102)
- (3) MIS 161 Systems Development Life Cycle II (MIS 140, MIS 150, MIS 160)

B. Electives (6 units)

- (6) Select two of the following: (At least one must be from Group A.)

Group A:

- MIS 105 COBOL Programming (MIS 15 or CSC 15)
- MIS 122 Object-Oriented Programming for Business Java (MIS 15 or CSC 15)
- MIS 124 Web Programming for Business Applications in Visual Basic (MIS 120)
- MIS 155 Fourth Generation Language Applications (MIS 150)

Group B:

- CSC 120 Web Server Administration (CSC 80)
- CSC 121 Client-Side Web Programming (CSC 22 and CSC 80 or equivalent; or PCSC/CSC major; CSC 60, CSC 130)
- CSC 122 Web Database Applications (CSC 10, CSC 22, CSC 80 or equivalent)
- CSC 123 Web Application Development (CSC 22, CSC 121, CSC 122, or equivalent experience; or PCSC/CSC major; CSC 60, CSC 134)
- GEOG 109 Geographic Information Systems
- MIS 132 Management Science Techniques (DS 101)

- MIS 180 Advanced Management Support Systems (MIS 150)
- MIS 182 Topics in MIS (MIS 150, MIS 160)
- MIS 194* Cooperative Education Experience in Management Information Systems (MIS 160, minimum Sacramento State overall GPA of 2.75)

*Only 3 units of a 12-unit MIS 194 may count as an elective.

Marketing (MKTG) Concentration (21 units)

The Marketing concentration emphasizes the conceptual understanding and development of professional skills essential to marketing-oriented careers in such fields as e-commerce, advertising, public relations, product and service management, retail management, international marketing, marketing research, and sales management. Consideration is given to the roles of marketing in a global economy, in our society, and within both profit and not-for-profit organizations. The study of marketing includes human behavior, communication, entrepreneurship, problem solving, technological innovation, ethics, and environmentalism. For nonbusiness majors, the study of marketing provides a perspective of how organizations can satisfy the needs of their constituencies.

A. Required Courses (9 units)

- (3) MKTG 121 Marketing Research and Information (MKTG 101)
- (3) MKTG 122 Buyer Behavior (MKTG 101)
- (3) MKTG 129 Marketing Management (MKTG 101, senior status)

B. Electives (9 units)

- (9) Select three of the following:
 - MKTG 123 Public Relations and Ethics in Business
 - MKTG 124 Retail Management (MKTG 101)
 - MKTG 125 Advertising (MKTG 101)
 - MKTG 126 Salesmanship
 - MKTG 127 Sales Management (MKTG 101)
 - MKTG 190 Multinational Marketing (MKTG 101 or instructor permission)
- (3) Select one of the following:
 - ENTR 187 Entrepreneurship
 - FIN 134 Financial Management (FIN 101)
 - IBUS 190 International Business
 - MKTG 115 Market Potential and Demand Analysis (MKTG 101, DS 101, or MKTG 121 and instructor permission. DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115)
 - MKTG 196 Experimental Offerings in Marketing (MKTG 101, senior status and instructor permission)
 - MKTG 199 Special Problems (Approval from the Office of the Associate Dean for Undergraduate Programs)
 - OPM 160 Principles of Quality Management

Operations Management (OPM) Concentration (18 units)

The curriculum in Operations Management (OPM) is concerned with the organization, methods, and language employed in managing production/operations systems which turn out goods or services. Students who concentrate in OPM are provided with a well-balanced program of qualitative and

quantitative subject matter as well as an appreciation of the human element in organizations; therefore, they should be able to assume first-level line or staff positions in production/operations systems for either manufacturing, service, or government organizations.

A. Required Courses (15 units)

- (3) OPM 160 Principles of Quality Management
- (3) OPM 181 Supply Chain Logistics Management (OPM 101)
- (3) OPM 186 Operations Planning and Inventory Control (OPM 101)
- (3) OPM 188 Operations Strategy and Design (OPM 101)
- (3) OPM 194 Cooperative Education Experience in Operations Management (Minimum GPA 2.5) **OR**
- OPM 195 Internship in Operations Management (Minimum GPA 2.5)

B. Electives (3 units)

- (3) Select one of the following:
 - ACCY 121 Cost Accounting
 - HROB 151 Management of Human Resources
 - HROB 153 Employment Law
 - HROB 157 Labor Relations
 - MIS 132 Management Science Techniques (DS 101)
 - MIS 173 Microcomputers for Managers
 - MIS 182 Topics in MIS (MIS 150, MIS 160)
 - MKTG 115 Market Potential and Demand Analysis (MKTG 101, DS 101, or MKTG 121 and instructor permission) DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115.
 - OPM 196 Experimental Offerings in Operations Management (OPM 101; senior status and instructor permission)
 - OPM 199 Special Problems in Operations Management

* Based on work experience, an elective course may be substituted for the OPM 195 requirement.

Real Estate and Land Use Affairs (RELU) Concentration (21 units)

The Real Estate and Land Use Affairs area of concentration is intended for students preparing for careers within the real estate industry, such as governmental and private positions relating to land development, planning, environmental regulation and finance; positions with lending institutions; management positions in public and private corporations concerned with investment, site location or eminent domain; and positions related to the marketing or sales and brokerage of real estate. Completion of the courses required for this concentration may qualify students to take the California Department of Real Estate Broker's exam. In addition, this area will prepare the student for personal investment decision making.

A. Required Courses (15 units)

- (3) RELU 140 Real Estate Development (Junior status or instructor permission)
- (3) RELU 142 Real Estate Finance (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)

- (3) RELU 143 Real Estate Market Analysis and Feasibility Studies (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)
- (3) RELU 145 Land Use Regulatory Environment (RELU 140)
- (3) RELU 149 Current Topics in Real Estate and Land Use (Completion of 9 units of required real estate courses, including RELU 140.)

B. Electives (6 units)

- (6) Select two courses from the following:
 - CM 10 The Construction Industry (1 unit only)
 - CM 110 Legal Aspects of Construction (Senior status, MGMT 101, CM 22; Corequisite: CM 126)
 - CM 111 Construction Labor Relations
 - ECON 180 Urban Economics (ECON 1B)
 - ENGR 140 Engineering Economics (ENGR 17, or ENGR 30, or MET 30, or instructor permission) (2 units only)
 - ENTR 187 Entrepreneurship
 - ENVS 122 Environmental Impact Analysis: CEQA and NEPA
 - FIN 136 Modern Portfolio Management (FIN 101)
 - FIN 137 Financial Institutions and Markets (FIN 101)
 - FIN 138 Principles of Risk Management and Insurance
 - GEOG 109 Geographic Information Systems
 - GEOG 141 Geography of Economic Activity
 - GEOG 147 Urban Geography
 - GEOG 181 Spatial Analysis
 - GEOG 193A Field Geography: Urban-Metropolitan
 - GOVT 180 California State and Local Government
 - HROB 151 Management of Human Resources
 - HROB 155 Conflict Management and Negotiation
 - HROB 196 Experimental Offerings in Business Problems (Senior status or instructor permission)
 - MGMT 117 Business, Ethics and Society (Passing score on WPE)
 - MIS 173 Microcomputers for Managers
 - RELU 19 Real Estate Principles
 - RELU 141 Managerial Real Estate Law (RELU 19)

Risk Management and Insurance (RMGT) Concentration (18 units)

As the costs of risks and perils such as liability, employee injuries, auto, medical expenses, earthquakes, hurricanes, employment practices, environmental liability and intellectual property continue to rise, the demand for expertise to efficiently manage these risks has also risen. A concentration in risk management and insurance prepares students to analyze and effectively manage risk exposures of profit and not-for-profit entities. In the process, students also acquire skills to be a more intelligent purchaser of insurance when insurance is selected as the financing option of choice.

Business graduates with a concentration in risk management and insurance find a variety of career opportunities open to them as risk managers and employee benefit specialists in the private business sector as well as with the state and local government. A high percentage of insurance companies and managed care entities have regional and home offices in the Sacramento

and Bay Areas. Therefore graduates also find careers in underwriting, claims adjusting, loss control, information systems, and financial management in addition to the traditional opportunities as insurance agents, brokers and financial planners.

Risk management and insurance students often combine this concentration with other business concentrations such as Finance, Management of Human Resources and Organizational Behavior, General Management, International Business and Marketing. Students are encouraged to participate in the risk and insurance fraternity, Gamma Iota Sigma. The student organization maintains strong ties to the community and cultivates internships and part-time employment in risk management and insurance in a variety of local businesses and the government sectors.

Courses from the College of Business offerings may be used to assist students in attaining professional designations helpful for career enhancement. Continuing education credits for California insurance agents and brokers may be earned through the risk management and insurance courses. Check with instructors.

A. Required Courses (9 units)

- (3) FIN 138 Principles of Risk Management & Insurance
- (3) FIN 139 Business Property and Liability Insurance (FIN 138 or instructor permission)
- (3) FIN 140 Employee Benefits (FIN 138 or instructor permission)

B. Electives (9 units)

(9) Select three courses from the following areas:

a. Accounting

- ACCY 171 Federal Tax Procedures I

b. Finance

- FIN 134 Financial Management (FIN 101)
- FIN 135 Investments (FIN 101)
- FIN 136 Modern Portfolio Management (FIN 101)
- OR**
- FIN 137 Financial Institutions and Markets (FIN 101)

c. Human Resources Management

- HROB 151 Management of Human Resources
- HROB 153 Employment Law
- HROB 156 Current Trends and Emerging Issues
- HROB 158 Special Topics in Human Resource Management
- MGMT 117 Business, Ethics and Society (Passing score on WPE)

d. Marketing

- MKTG 121 Marketing Research and Information (MKTG 101)
- MKTG 126 Salesmanship
- MKTG 127 Sales Management (MKTG 101)

e. Real Estate

- RELU 142 Real Estate Finance (RELU 19 or RELU 140 or ACCY 121 or MGMT 133 or ENGR 140)

General Information - Minors

The non-Business undergraduate student considering pursuing graduate study in business administration (MBA, MSBA/Management Information Systems or MSBA/Taxation) is encouraged to seek a minor in business administration, and seek

advice in selecting courses from the CBA Graduate Programs Office prior to enrollment.

For the student majoring in business administration, pursuit of a minor outside of business administration is encouraged, but not required. If courses are selected carefully, the entire program can be completed within the 120 units required for the Bachelor of Science degree in Business Administration. The choice of the discipline should reflect the student's personal interests, e.g., anthropology, art, chemistry, economics, ethnic studies, government, mathematics, Spanish, etc. To minor in business, submit a Change of Minor petition with relevant transcripts by March 1st for the Fall semester and/or October 1st for the Spring semester. ACCY 1 and ACCY 2, STAT 1, and MIS 1, MIS 2, MIS 3 must be completed before being admitted.

Requirements • Minor - Business Administration

Units required for the Minor: 24, all of which must be taken in Business Administration,* with the exception of the STAT 1 requirement.

Minimum required GPA: 2.0 ("C") in Business Administration courses with the minimum acceptable grade for any course being a "C-."

At least nine upper division units must be taken in residence. Business Administration* 195 and 199 courses may not be applied to the minor.

A student shall demonstrate computer literacy and competency (MIS 1, MIS 2, MIS 3) prior to taking 100-level courses except HROB 101. See www.cba.csus.edu/mis/mislflyer.asp for information about the Computer Literacy Challenge exams.

Courses in parentheses are prerequisites.

- (3) ACCY 1 Accounting Fundamentals (Entry Level Math (ELM) test of at least 36 or a CR grade in LS 7A)
- (3) ACCY 2 Managerial Accounting (ACCY 1)
- (3) HROB 101 Management of Contemporary Organizations
- (3) MGMT 101 Legal Environment of Business
- (3) STAT 1 Introduction to Statistics (MATH 9 or three years of high school math which includes two years of algebra and one year of geometry; completion of ELM requirement and the Intermediate Algebra Diagnostic Test)
- (3) Select one of the following:
 - FIN 101 Business Finance
 - MKTG 101 Principles of Marketing
 - OPM 101 Operations Management
- (6) Electives Two 100-level Business Administration* courses

*The use of the words "business administration" throughout this section refers to courses designated as Accountancy (ACCY), Accountancy 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) and Real Estate and Land Use Affairs (RELU).

The student pursuing a **minor** in business administration is cautioned that other students enrolling in the class, majors in business administration, normally will have satisfactorily completed all prerequisites. **To insure that no significant handicap is incurred where prerequisites are not met, the student should obtain explicit instructor permission in each course prior to enrolling.** Currency policies outlined in the Business Major also apply to Business Minors.

Requirements • Minor - Management of Human Resources and Organizational Behavior

Units required for the Minor: 18, of which at least 9 upper division units must be taken in residence.

The minor in Human Resources Management is designed to provide students majoring in other fields with the opportunity to broaden their capabilities to enter their chosen fields and/or enhance their career paths at some later time.

Courses in parentheses are prerequisites.

- (3) HROB 101 The Management of Contemporary Organizations
- (3) HROB 151 Management of Human Resources
- (3) HROB 152 Management Skills Seminar (HROB 101, HROB 151)
- (3) HROB 153 Employment Law
- (3) HROB 154 Strategic Human Resources Management (HROB 151, HROB 152, HROB 153)
- (3) Select one of the following:
 - HROB 155 Conflict Management and Negotiation
 - HROB 156 Current Trends and Emerging Issues
 - HROB 157 Labor Relations
 - HROB 158 Special Topics in Human Resource Management
 - HROB 159 Special Topics in Organizational Behavior
 - MGMT 117 Business, Ethics and Society (Passing score on WPE)

Requirements • Minor - Knowledge Management Technology

Units required for the Minor: 19

The minor in Knowledge Management Technology prepares students to become knowledge workers in their chosen concentration areas of study. It places emphases on the discovery of knowledge through traditional and contemporary techniques, and the application of knowledge through analysis and critical thinking using IT as the primary means for these activities.

Courses in parentheses are prerequisites.

A. Required Courses (16 units)

- (3) DS 133 Multivariate Business Statistics (DS 101)
- (3) MIS 132 Management Science Techniques (DS 101)
- (3) MIS 150 Database Systems for Business (MIS 120 and MIS 101) **OR**
 - MIS 151 End-User Database Application Development (MIS 1, MIS 2, MIS 3 or equivalent)
- (3) MIS 180 Advanced Management Support Systems (MIS 150)
- (3) MIS 181 Machine Learning Applications in Business (DS 101, MIS 150, or MIS 151)
- (1) MIS 191 Culminating Experience (Completion of all course work in Minor)

B. Electives (3 units)

Applied Business Research Courses

- FIN 138 Principles of Risk Management and Insurance
- MKTG 115 Market Potential and Demand Analysis (MKTG 101, DS 101, or MKTG 121 and instructor permission. DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115.)
- MKTG 121 Marketing Research and Information (MKTG 101)
- MKTG 122 Buyer Behavior (MKTG 101)
- RELU 143 Real Estate Market Analysis and Feasibility Studies (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)

Applied Non-Business Research Courses

- ECON 180 Urban Economics (ECON 1B)
- ENVS 120 Quantitative Methods For Environmentalists (Ability to manipulate algebraic expressions [Math 9 or 11]. For Environmental Studies majors ENVS 111 or instructor permission)
- GEOG 109 Geographic Information Systems
- HLSC 147 Health Data Analysis (STAT 1 and/or instructor permission)
- SOC 102A Research Methods in Sociology (SOC 101 or equivalent)
- SWRK 110 Statistics and Research for Social Workers

Requirements • Minor - Marketing

Units required for the Minor: 15, of which at least nine upper division units must be taken in residence

The minor in Marketing is designed for students that are interested in learning how marketing concepts are applied in profit and nonprofit organizations and government agencies. Majors in Communication Studies, Recreation and Leisure Studies, Liberal Arts, Graphic Design and Fashion Merchandising may find the minor in Marketing is helpful in achieving their career objectives.

Courses in parentheses are prerequisites.

- (3) MKTG 101 Principles of Marketing
- (12) Select four of the following:
 - MKTG 115 Market Potential and Demand Analysis (MKTG 101, DS 101, or MKTG 121, and instructor permission) DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115.
 - MKTG 121 Marketing Research and Information (MKTG 101)
 - MKTG 122 Buyer Behavior (MKTG 101)
 - MKTG 123 Public Relations and Ethics in Business
 - MKTG 124 Retail Management (MKTG 101)
 - MKTG 125 Advertising (MKTG 101)
 - MKTG 126 Salesmanship
 - MKTG 127 Sales Management (MKTG 101)
 - MKTG 129 Marketing Management (MKTG 101 and senior status)
 - MKTG 190 Multinational Marketing (MKTG 101 or instructor permission)

Requirements • Minor - Real Estate and Land Use Affairs

Units required for the Minor: 15, of which at least nine upper division units must be taken in residence.

The minor in Real Estate and Land Use Affairs is designed to provide students in other fields with the opportunity to broaden their undergraduate education and to acquire specialized skills useful in a wide range of job opportunities.

Courses in parentheses are prerequisites.

- (3) RELU 19 Real Estate Principles
- (9) Select three of the following:
- RELU 141 Managerial Real Estate Law (RELU 19)
- RELU 142 Real Estate Finance (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)
- RELU 143 Real Estate Market Analysis and Feasibility Studies (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)
- RELU 145 Land Use Regulatory Environment (RELU 140)
- (3) Select one of the following:
- Legal Aspects of Real Estate (offered at Community College)
- Real Estate Appraisal (offered at Community College)
- Real Estate Economics (offered at Community College)
- Real Property Management (offered at Community College)
- CM 10 The Construction Industry (1 unit)
- ENGR 140 Engineering Economics (ENGR 17, or ENGR 30, or MET 30, or instructor permission) (2 units only)
- ENTR 187 Entrepreneurship
- FIN 138 Principles of Risk Management and Insurance
- HROB 151 Management of Human Resources
- HROB 155 Conflict Management and Negotiation
- HROB 196 Experimental Offerings in Business Problems (Senior status or instructor permission)
- MGMT 117 Business, Ethics and Society (Passing score on WPE)
- MIS 173 Microcomputers for Managers
- RELU 140 Real Estate Development (Junior status or instructor permission)
- RELU 141* Managerial Real Estate Law (RELU 19)
- RELU 142* Real Estate Finance (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)
- RELU 143* Real Estate Market Analysis and Feasibility Studies (RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140)
- RELU 145* Land Use Regulatory Environment (RELU 140)

*If not taken previously can be taken as an elective.

Requirements • Minor - Risk Management and Insurance

Units required for the Minor: 12, of which at least nine upper division units must be taken in residence.

The minor in Risk Management and Insurance is designed for students interested in supplementing their non-business majors with a broad overview of business concepts and specifically with risk management principles and concepts as applied in their various disciplines. Majors in Communication Studies, Recreation and Leisure Studies, Nursing, Criminal Justice, and Engineering may find the minor especially beneficial.

Note: Must demonstrate computer literacy and competency (MIS 1, MIS 2, MIS 3) prior to taking 100-level business courses. See www.cba.csus.edu/mis/misflyer.asp for information about the Computer Literacy Challenge Exam.

Courses in parentheses are prerequisites.

FIN 138	Principles of Risk Management and Insurance
FIN 139	Business Property and Liability Insurance (FIN 138 or instructor permission)
FIN 140	Employee Benefits (FIN 138 or instructor permission)
MGMT 20*	Introduction to Business

*Business majors may substitute any approved upper-division business course. Substitution requires the approval of the Associate Dean for Undergraduate Programs.

GRADUATE PROGRAMS

The College of Business Administration offers the following graduate level degree programs:

- MBA: Master of Business Administration
- MBA/Finance
- MBA/Human Resources Management
- MBA/Management Computer Applications
- MBA/Marketing
- MBA/Urban Land Development
- EMBA: Master of Business Administration for Executives
- MS/Accountancy
- MS/Urban Land Development*
- MSBA/MIS: Master of Science in Business Administration with option in Management Information Systems
- MSBA/TAX: Master of Science in Business Administration with option in Taxation

* The College of Business Administration, in collaboration with the Department of Public Policy and Administration, offers an inter-disciplinary Master of Science in Urban Land Development. This program is listed separately in this catalog. For instructional purposes, the “case method” is used extensively in most graduate courses in the College of Business Administration or, more precisely, analysis of problems in the setting of an actual business or other type of organization. Experience has demonstrated the value of this technique in developing powers of critical thought and acuity in visualizing alternative courses of action. Improved judgment and skill in communicating ideas are concomitant benefits.

Discussion within class is encouraged, and students are urged to pursue their investigation of issues and solutions to problems in small informal group meetings outside of class. Lectures, collateral reading, special research, and other instructional tools supplement case studies.

The **MBA** program has been developed to provide an education that is extensive and broadening rather than intensive or specialized within a limited functional area. The MBA is intended to improve the participant’s capacity for effective decision making, to facilitate his/her professional growth and development for increasing managerial responsibility, and to broaden his/her knowledge and understanding of management in the areas of:

- Accountancy
- Finance
- International Management
- Management Information Systems
- Marketing
- Operations Management
- Human Resources/Organizational Behavior Management

The MBA is also appropriate preparation for teaching business education subjects at the community college level. Students are encouraged to obtain further guidance from the school districts in which they will teach.

The greater Sacramento region is about to witness a revolution in its business leadership as it transforms itself into a major metropolitan growth center. Our EMBA program is designed to help just that as well as help the region redefine the business community. The new millennium is about making choices to make our lives easier and more enriched. New technological advances are happening everyday that provide us with a better quality of life and the opportunity to have more flexibility than ever before. That is where the Master of Business Administration for Executives (EBMA) Program at Sacramento State comes in. The College of Business Administration recognizes the need among working professionals to advance their careers in a flexible and supportive environment that has not been met in the Sacramento region ever before. We believe that business executives deserve to have an EMBA program tailored to their unique needs.

A key consideration for the EMBA Program is that it is tailored to the needs of full-time working professionals. The program is designed to meet the needs of highly engaged working executives and managers. The entire program can be completed within 15 months. The EMBA courses are only available through the College of Continuing Education.

The **MS/ACCY** program was developed in response to new developments in the accounting and business worlds. Increasingly, accountants who hold undergraduate degrees in accounting seek advanced degrees as the complexity of the accounting field increases. Accounting professionals are involved with an ever-widening range of careers including public accounting, corporate accounting, income tax accounting, not-for-profit accounting, and government accounting. Significant changes in the regulatory climate, including the Sarbanes-Oxley Act, have increased the need for graduate level education. One result is a heightened interest in forensic accounting, fraud detection, and information system security. The 150 credit-hour education requirement established by the American Institute of Certified Public Accountants (AICPA) also has significantly increased the demand for graduate education in accounting. The MS/ACCY program helps to qualify students to sit for professional accounting examinations that lead to credentials such as the CPA (Certified Public Accountant) and the CMA (Certified Management Accountant) designations. The MS/ACCY program uses an online platform to deliver a completely web-based degree. The MS/ACCY courses are only available through the College of Continuing Education.

The purpose of the **MS/ULD** program is to bring together the private (decision making) and public (policy) aspects of real estate development and to help students develop skills related to land development in metropolitan areas. The

program is interdisciplinary and covers all major aspects of the development process including design, feasibility analysis, land use regulation, market and location analysis, and negotiation. Thus, graduates from the program would bridge the gap between 1) professional training in fields such as city planning and public policy and 2) business administration. Graduates from the program should be able to understand the constraints and incentives faced by both the private and public sectors when making land use recommendations and decisions. The Master of Science in Urban Land Development (MS/ULD) program prepares students for management and professional careers in urban land development in the private and public sectors.

The Master of Science in Business Administration with an option in Management Information Systems (MSBA/MIS) program presents to its students a balanced blend of technical and managerial topics that develops and broadens their technical and intellectual skill sets as well as enhances their problem-solving and critical thinking abilities. The curriculum of the MSBA/MIS has been designed to graduate students who can successfully function as information technology managers or professionals with the potential for executive positions. The program focuses on development students in four areas:

- **Technology Management:** Our MSBA/MIS graduates will perform evaluation, adoption, and maintenance of information technology applications to meet short-term and long-term organizational goals.
- **Technical Knowledge and Skills:** Our MSBA/MIS graduates will integrate information technology theories, conceptual models, techniques, and tools in different technical areas to meet existing and emerging task requirements in an adaptive and innovative manner.
- **Business Functional Analyses:** Our MSBA/MIS graduates will perform research and analyses to identify business functional requirements, constraints, models, and processes as input to facilitate information technology application development.
- **Leadership Knowledge and Skills:** Our MSBA/MIS graduates will possess leadership knowledge and skills to perform proactive planning for effective information technology utilization in changing environments.

The **MSBA/TAX** program is a highly specialized and intensive program designed for those seeking a career in taxation. This program gives a practical exposure to the critical aspects of taxation with an orientation toward planning and strategy, and is supplemented by compliance knowledge where relevant. The benefits of an MSBA/TAX degree are practical and economical. Many companies pay out more than 50% of their profits in taxes, making proper tax planning critical to maximizing the bottom line. Law firms and accounting consultants need this type of training to increase their clients' bottom lines, and in government offices, this type of training ensures that tax laws are being complied with and properly enforced. The program gives a practical exposure to the critical aspects of taxation with an orientation toward planning and strategy, and is supplemented by compliance knowledge where relevant. The MSBA/TAX program uses an online platform to deliver a completely web-based degree. The MSBA/TAX courses are only available through the College of Continuing Education.

Admission Requirements

All applicants for post-baccalaureate degree programs in Business must have earned a baccalaureate degree from a regionally accredited four-year institution of higher learning or the equivalent from a foreign institution. Admission requirements are different for each of the CBA Graduate Programs. The specific admission requirements for each degree program are listed within the program descriptions under “Admission Information” on the following pages. The College of Business Administration reserves the rights to revise its admissions standards and to limit enrollment in its graduate degree programs.

Applicants who are approved for admission will receive a letter from the Office of Graduate Studies informing them that they have been admitted as a Pre-Master or classified graduate student. Included with that correspondence will be an Acceptance Form which the new graduate student must then return to the CBA Graduate Programs Office, Tahoe Hall 1035, or the CBA External Graduate Programs Office (EGP), Tahoe Hall 1040.

Application Submission

(For External Graduate Programs: MS/ACCY, CABS, EMBA and MSBA/TAX)

College of Business Administration
External Graduate Programs Office (EGP)
Tahoe Hall, Room 1040
Sacramento State
6000 J Street
Sacramento, CA 95819-6088

Website: www.cba.csus.edu/mba
Phone: (916) 278-2895
Fax: (916) 278-4233
E-mail: egp@cba.csus.edu

(For all other CBA Graduate Programs):

College of Business Administration
Graduate Programs Office (CBA-GPO)
Tahoe Hall, Room 1035
College of Business Administration
Sacramento State
6000 J Street
Sacramento, CA 95819-6088

Website: www.cba.csus.edu/mba
Phone: (916) 278-6772
Fax: (916) 278-4233
E-mail: cbagrad@csus.edu

And to:

Office of Graduate Studies
Sacramento State
River Front Center, Room 206
6000 J Street
Sacramento, CA 95819-6112

Website: www.csus.edu/gradstudies
Phone: (916) 278-6470
E-mail: gradctr@csus.edu

Curriculum

The graduate programs in Business Administration require 30 to 52 semester units of graduate study beyond the baccalaureate degree, depending upon the extent of the student's prior academic preparation in Business Administration. Each stu-

dent must satisfy the following prerequisites, foundation, and program requirements in order to attain a graduate degree.

Of the 30-36 units required for a Master's degree, twenty-one (21) units must be taken in residence as provided in the revision of Title V (Section 40504, Article 6, subchapter 2), and up to nine (9) units of transfer graduate credit in Business Administration will be accepted provided that those courses are taken at a college or university with AACSB International accreditation at the Master's level. Requests for transfer of non-Business Administration courses will be considered on an individual basis provided, however, that the classification of all courses accepted for transfer credit must be consistent with the classification of our various graduate programs; e.g., for the MBA degree all courses must be classified as graduate level by the institution at which they were taken.

Prerequisites

Prior to enrolling in the Foundation courses, students must be proficient in mathematics, statistics, and computer usage:

- Mathematics: at least one semester of calculus is strongly preferred;
- Statistics: an introductory course in probability and statistics; and
- Computer usage: ability to use common personal computer hardware and software, particularly word processing programs, and spreadsheet programs and internet browsers.

A student may gain the necessary proficiencies in many ways; proficiency courses do not count for any Program Requirements.

Writing Proficiency Exam

All graduate students are expected to have demonstrated writing proficiency at the undergraduate level as prescribed by the California State University System. Applicants for admission to graduate programs who have not fulfilled this requirement will be required to take the Sacramento State Writing Proficiency Exam. A student may be eligible for a WPE Waiver based on selected criteria (obtain a list of criteria and a WPE waiver from the Graduate Programs Office). Graduate students are required to meet this requirement **before** advancing to candidacy. No exceptions will be made to this policy.

Foundation Courses

The Foundation courses provide an academic background in the various disciplines of business. All of the Business Administration graduate degree programs build upon this common background. Foundation courses should be taken after the student has attained the required entry proficiencies (prerequisites) and should be completed prior to taking Program Requirement courses in any of the Master's programs. The Foundation courses are only available through the Sacramento State College of Continuing Education.

A student who has a baccalaureate degree or a minor in Business Administration from an **AACSB-INTERNATIONAL** accredited university may have completed all or most of the Foundation requirements. However, the student will be required to take certain Foundation courses if she/he:

- 1) has not previously completed the comparable undergraduate course(s) for academic credit from an AACSB-INTERNATIONAL accredited institution;

- 2) has earned less than an overall 3.0 (“B”) grade point average (GPA) in the comparable undergraduate courses presented for waiver of required courses;
- 3) has received a “C-” or lower grade in the comparable undergraduate course;
- 4) cannot demonstrate currency in these courses (7 year limit); or
- 5) has completed the bachelor’s degree at a foreign institution.

Courses taken at **AACSB-INTERNATIONAL** accredited colleges of business will be accepted for transfer credit if the course is regarded as equivalent to the course for which credit is requested. Business Foundation courses and Core 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 graduate, non-articulated courses can be obtained as follows: For graduate students enrolled in MS/ACCY, CABS, EMBA, or MSBA/TAX please contact the External Graduate Programs Office (EGP), Tahoe Hall 1040. All other CBA graduate students please contact the Graduate Programs Office (GPO), Tahoe Hall 1035. The CBA Academic Standards Committee will evaluate whether the institutions satisfy the requirement of “national or international reputations of high quality programs.” Subsequently, faculty in the appropriate department will make the final determination for course equivalency, e.g., content, method of instruction, method of evaluating students, and/or course duration. To find out if your university is AACSB accredited go to www.AACSB.edu.

Pre- Master students who are registered in the last two Foundation courses must file an Application for Classification (depending upon their degree objective) with the External Graduate Programs Office (EGP), Tahoe Hall 1040, or the Graduate Programs Office, Tahoe Hall 1035, to be able to enroll in the courses designated as Program Requirements. The student’s academic status will be reviewed to assure that he/she meets the necessary criteria to be accepted as a classified graduate student. A GPA of at least 3.0 (“B”) is required in all Foundation courses taken at Sacramento State, and program requirement courses presented for the degree.

Foundation Courses (17-19 units)

The foundation courses are offered by the College of Business Administration and are administered by the College of Continuing Education. The Foundation courses are only available through the College of Continuing Education.

Note: To be completed after the student has demonstrated the required entry proficiencies and must be completed prior to taking Program Requirements in any of the Master’s programs.

All of the Foundation Courses below are required for the MBA and the MSBA/MIS programs. MSBA/Taxation and MS/Accountancy programs only require ECON 204, MBA 201, and MBA 203. The EMBA program does not require Foundation course work. The MS/ULD Program has its own Foundation requirements (see MS/ULD section below).

Courses in parentheses are prerequisites.

- (3) ECON 204 Business Economics
- (2) MBA 201 Accounting

- (2) MBA 202* Business Communication Fundamentals
- (2) MBA 203 Legal Environment of Management
- (2) MBA 204 Management and Organization Concepts
- (2) MBA 206 Managerial Statistics Analysis
- (2) MBA 207 Finance (ECON 204, MBA 201, MBA 206)
- (2) MBA 208 Marketing (ECON 204, MBA 201, MBA 203)
- (2) MBA 209 Production and Operations Analysis (ECON 204, MBA 201, MBA 206)

*This requirement will be waived for students who achieve a score of 4.5 or higher on the Analytical Writing Assessment (AWA) section of the GMAT exam.

Advancement to Candidacy

A student’s program requirements are governed by the catalog in effect at the time one is accepted into and begins graduate school or by the catalog in effect at the time advancement to candidacy is approved.

Prior to enrolling in Culminating Requirements, a student must advance to candidacy. Initiation of advancement procedures is the responsibility of the student. The application to advance must be filed no later than the semester prior to enrollment in culminating experience requirement.

Eligibility to advance to candidacy requires satisfactory scholastic achievement, presentation of a plan of graduate study, and demonstration of writing proficiency. A classified graduate student in Business Administration may apply to the CBA External Graduate Programs Office (EGP) or the Graduate Programs Office (GPO) for advancement to candidacy for the Master’s degree after s/he has completed at least 12 units of the program requirements beyond the Foundation requirements. Students with a GPA deficiency or who have not fulfilled the Writing Proficiency Requirement (WPE) cannot advance to candidacy.

Admission Information - Master of Business Administration For Executives Degree (EMBA)

Deadlines

Since class size is limited, early applications are highly encouraged.

- | | |
|-------------------------|--------------|
| Fall Term Admissions: | August 1st |
| Spring Term Admissions: | February 1st |

EMBA Admission Criteria and Candidate Selection

Selecting candidates for admissions is a very critical decision for the EMBA program. That is why we have adopted a system that takes into account three primary areas of evaluation when making admission decisions:

1. Professional Experience (length, breadth, and depth of professional and managerial experience, and potential for career development);
2. Academic Qualifications (a baccalaureate degree from an institution accredited by a regional accrediting association, previous graduate level course work if available, and performance on the Graduate Management Admission Test (GMAT); and
3. Additional Relevant Criteria (Potential contribution to learning experience of the program, maturity and motivation, ability and willingness to commit the required time

and energy to the program, community service and professional activities, and support of an applicant's employing organization).

A candidate with good academic qualifications and a solid, but short, work record will have the same opportunity as someone with a strong, long, work record, but who has been out of school for awhile. We believe candidates who have successful professional careers, solid education, and additional relevant qualifications will excel in our EMBA Program.

We do require that our candidates have a baccalaureate degree from a regionally accredited institution. We also recommend applicants have at least 3 to 5 years of professional work experience. Professional work experience will provide the applicants and their peers with a more stimulating learning environment.

Application Procedures

(All forms can be downloaded from our website www.emba.csus.edu)

1. To California State University, State, Office of Graduate Studies:
 - Online Sacramento State Graduate Application (www.csus.edu/gradstudies) and
 - \$60 Application Fee (you can pay this when you are filling out your online application).
2. To the College of Business Administration, External Graduate Programs Office (EGP). The following are required for a complete application:
3. The Supplementary Application Form. You may print out a copy and manually fill out the form or fill out the form electronically by downloading the application form from www.emba.csus.edu and save a copy on your computer. Please type or print clearly on the application. Give your full legal name and avoid abbreviations. You may use additional paper if you need more space to respond, but please put your name on each page, and attach the pages to your application.
4. Two copies of official transcripts. Please request 2 copies of official transcripts from all colleges and universities you have attended. A Transcript Request form is included for your convenience. It is recommended that you have the transcripts directly sent to you in sealed envelopes.
5. Two letters of recommendation. At least one of these letters should come from supervisors and business associates who can discuss knowledgeably your managerial and academic abilities, accomplishments, and potential. Please use the Recommendation Letter Form for the application.
6. Results on the Graduate Management Admission Test (GMAT). The Computer Adaptive GMAT is administered at test centers throughout the world. To register, visit their website at www.mba.com. Please be sure to use the correct Sacramento State institutional code on your GMAT registration form.
7. Statement of career objectives. This statement should include a description of your long- and short-term career goals, and the ways in which you believe the EMBA degree will help you to achieve them.
8. A reverse chronological resume of your work experience. The resume should include job title, organization (nature of business, gross sales/revenues, number of employees), location, dates of employment, a summary of duties and

responsibilities, and a description of your organizational unit (size, scope, budget, personnel, and reporting relationships) for each position held.

9. Corporate/Individual Sponsorship Form. Required to insure that your organizational sponsor will agree to allow you to attend classes on the mandatory Friday afternoons and Saturdays, and to determine if your organization plans to cover all or part of your educational fees. If you will be self-supporting, please ask your employer to confirm their agreement to your attendance and indicate your personal payment option preference on the bottom of the form.
10. Application interview. An application interview may be required, depending on individual circumstances. The Graduate Programs Office will contact you if needed.

Your completed Supplementary Application Form, and all supporting documents should be mailed to the address below, unless otherwise indicated:

MBA For Executives (EMBA) Program
 External Graduate Programs Office (EGP)
 Tahoe Hall 1040
 College of Business Administration
 Sacramento State
 6000 J Street
 Sacramento, CA 95819-6088

International Applicants

International applications are not accepted for the program.

Note: Applications are not considered complete and will not be reviewed unless GMAT scores and transcripts are included. To facilitate processing your application so that you receive an admission decision more quickly, you must submit official transcripts from ALL colleges and universities previously attended (other than courses taken at Sacramento State) even if you attended Sacramento State as an undergraduate. You should arrange to have all official transcripts sent at the same time you submit your application.

Requirements • Master of Business Administration for Executives Degree (EMBA)

Program Requirements

The EMBA program is offered through collaboration between the College of Business Administration and the College of Continuing Education. The degree is offered by the College of Business Administration and administered through the College of Continuing Education and the External Graduate Programs Office (EGP) in the College of Business Administration.

The EMBA program consists of 41 academic units broken down by the following components: orientation, eight required courses, four elective courses selected for each cohort, and an individual project for culminating experience. A listing of the courses is given below.

A. Orientation (1 unit)

- (1) EMBA 210 Orientation

B. Eight Required Courses (24 units)

- (3) EMBA 222 Managerial Accounting for Executives
- (3) EMBA 223 Quantitative Methods for Decision Making
- (3) EMBA 224 Managerial Finance for Executives
- (3) EMBA 225 Organizational Design and Management
- (3) EMBA 226 Technology Management for Executives

- (3) EMBA 227 Strategic Marketing Management
- (3) EMBA 228 Strategic Analysis for Executives
- (3) EMBA 229 Leadership and Change Management

C. Four Elective Courses (12 units)

- (3) EMBA 242 Product and Brand Management
- (3) EMBA 243 Legal Issues in Business Environment
- (3) EMBA 244 Corporate Performance Measurements
- (3) EMBA 245 Competing in the Global Marketplace
- (3) EMBA 246 Managing Creativity and Innovation
- (3) EMBA 247 Executive Decision Making
- (3) EMBA 248 Project Management for Executives
- (3) EMBA 249 Management in the Public Sector

D. Culminating Experience (4 units)

- (3) EMBA 260 EMBA Individual Project

Admission Information • Master of Business Administration Degree (MBA)

Deadlines

Fall Semester Admissions:	March 1st
Spring Semester Admissions:	September 1st

MBA Admission Criteria and Special Admission Process

Admission Criteria for the MBA Program

- Index 1* of 1050 or Index 2** of 1100;
- GMAT Total score of 500;
- GMAT Quantitative percentile of 30;
- GMAT Verbal percentile of 30; and
- 2.50 Overall Undergraduate GPA.

Note: Applicants must meet all five admission criteria above to qualify for automatic admission.

* **Index #1** - $(\text{GPA} \times 200) + \text{GMAT total score}$. An index of 1050 is required using the overall undergraduate GPA.

** **Index #2** - $(\text{GPA} \times 200) + \text{GMAT total score}$. An index of 1100 is required using the last 60 semester units (last 90 quarter units) undergraduate GPA.

Example: $[3.0 \text{ GPA} \times 200] + 500 \text{ GMAT total score} = 1100$

Special Admission Process

Applicants not meeting all the admission criteria may be admitted to the program based on evidence of potential success in the program provided by the applicant. Such evidence may include, but is not limited to: the applicant's maturity, motivation, employment history, managerial potential, letters of recommendation, personal statement, community activities, and other accomplishments that support the applicant's potential to successfully complete the program. An applicant so considered and recommended for admission may be approved by the Dean or Dean's designee.

Application Procedures

All prospective graduate students must file all of the following documents by the application deadline with both the CBA Graduate Programs Office (Tahoe Hall 1035) and the Sacramento State Office of Graduate Studies (River Front Center 206) as noted below:

- 1) To the College of Business Administration Graduate Programs Office (CBA-GPO):
 - One set of official transcripts;
 - GMAT scores;
 - Recommendation letters (two letters are strongly preferred); and
 - Resume.

- 2) To Sacramento State Office of Graduate Studies:

- Online CSU Graduate Application (www.csus.edu/grad-studies);
- One set of official transcripts; and
- \$60 Application Fee (You can pay this when you are filling out your online application).

Note: Applications are not considered complete and will not be reviewed unless GMAT scores and transcripts are included. To facilitate processing your application so that you receive an admission decision more quickly, you must submit official transcripts from ALL colleges and universities previously attended (other than courses taken at Sacramento State) even if you attended Sacramento State as an undergraduate. You should arrange to have those official transcripts sent at the same time you submit your application.

International Students

All materials, inclusive of TOEFL scores, must be turned in to the International Admissions Office (Lassen Hall 2304). To ensure consideration, international students should submit their material, including GMAT and TOEFL test scores, to the International Admissions Office one month prior to the CBA Graduate Programs application filing deadline. For an application and details international students should visit The International Admissions Office website at www.csus.edu/ogel/International_Home.htm.

Requirements • Master of Business Administration Degree (MBA) - General

Total units required for MBA: 33

Courses in parentheses are prerequisites.

A. Required Courses (21 units)

- (3) MBA 210 Managerial Accounting
- (3) MBA 220 Financial Management
- (3) MBA 230 Behavioral Science Applications in Management
- (3) MBA 240 Marketing Management
- (3) MBA 260 Management Information Systems
- (3) MBA 270 Management of International Operations
- (3) MBA 280 Issues in Productivity Management

B. Elective Courses (9 units)

For a general MBA, elective courses may be chosen from a broad array of graduate Business Administration courses, nonbusiness graduate classes (6 units maximum), or supervisory course work (6 units maximum: 3 units of Internship [295], 3 units of Special Problems [299]). Elective courses may also be selected to satisfy one or more of the concentration options shown below. For help with choosing electives, students should consult with the CBA Graduate Programs Office (Tahoe Hall 1035) and the concentration advisor(s).

C. Culminating Experience (3 units)

(Advancement to candidacy)

- (3) Select one of the following:
 - MBA 290 Advanced Strategic Management (Completion of all MBA core courses; advanced to candidacy; final term of MBA program enrollment)
 - MBA 500A Thesis (MBA 244)
 - MBA 500B Project (MBA 244)

Requirements • Master of Business Administration Degree (MBA) - Finance Concentration

Total units required for MBA: 33

Courses in parentheses are prerequisites.

A. Required Courses (21 units)

See MBA/General Program Requirements.

B. Concentration Requirements (9 units)

- (3) MBA 221 Financial Markets **OR**
 MBA 223 Financial Institutions Management **OR**
 MBA 224 Advanced Investment Strategies (MBA 222 may be taken concurrently or instructor permission)
- (3) MBA 222 Security Analysis and Portfolio Management
- (3) Any 200-level course approved by the MBA Finance advisor

C. Culminating Experience (3 units)

(Advancement to candidacy)

- (3) Select one of the following:
- MBA 290 Advanced Strategic Management (Completion of all MBA program requirements; final term of MBA program enrollment)
- MBA 500A Thesis (MBA 244)
- MBA 500B Project (MBA 244)

Requirements • Master of Business Administration Degree (MBA) - Human Resources Management Concentration

Total units required for MBA: 33

Courses in parentheses are prerequisites.

A. Required Courses (21 units)

See MBA/General Program Requirements.

B. Concentration Requirements (9 units)

- (9) Select three of the following:
- MBA 231 Personnel Management
- MBA 232 Seminar in Negotiation and Other Dispute Resolution Methods
- MBA 233 Seminar in Organization Development (MBA 230 or equivalent)
- MBA 234 Industrial Relations

C. Culminating Experience (3 units)

(Advancement to Candidacy)

- (3) Select one of the following:
- MBA 290 Advanced Strategic Management (Completion of all MBA core courses; final term of MBA program enrollment)
- MBA 500A Thesis (MBA 244)
- MBA 500B Project (MBA 244)

Requirements • Master of Business Administration Degree (MBA) - Management Computer Applications Concentration

Total units required for MBA: 33

Courses in parentheses are prerequisites.

A. Required Courses (21 units)

See MBA/General Program Requirements.

B. Concentration Requirements (3 units)

- MIS 260 Systems Design (Graduate MIS status or instructor permission)

C. Electives (6 units)

- (6) Select two of the following:
- MIS 240 Communications Technologies for Business (Graduate MIS status or instructor permission)
- MIS 250 Data Management (Graduate MIS status or instructor permission, and MIS 15 or equivalent)
- MIS 251 Strategic Applications of Information Resources (MSBA/MIS students: MIS 210 and MIS 211, or their equivalents. MBA students: MBA 260 and instructor permission)
- MIS 261 Information Technology Integration for the Enterprise (MSBA/MIS students: MIS 260 or MIS 270; MBA students: MBA 260 or permission of instructor)
- MIS 262 Business Project Management (MSBA/MIS students: MIS 260; MBA students: MBA 260 or instructor permission)
- MIS 270 Information Technology Operations (Graduate MIS status or instructor permission)
- MIS 272 Strategic Information Technology Planning (MSBA/MIS students: MIS 270; MBA students: MBA 260 or instructor permission)
- MIS 279 Information Technology Leadership (MSBA/MIS students: MIS 261 or MIS 262, MIS 272; MBA students: MBA 260 and instructor permission)

D. Culminating Experience (3 units)

(Advancement to Candidacy)

- (3) Select one of the following:
- MBA 290 Advanced Strategic Management (Completion of all MBA core courses, advancement to candidacy; final term of MBA program enrollment)
- MIS 500A Thesis (MBA 244)
- MIS 500B Project (MBA 244)

Requirements • Master of Business Administration Degree (MBA) - Marketing Concentration

Total units required for MBA: 33

Courses in parentheses are prerequisites.

A. Program Requirements (21 units)

See MBA/General Program Requirements.

B. Concentration Requirements (9 units)

- (3) MBA 241 Marketing and Its Environments
- (3) MBA 242 Marketing Problems
- (3) MBA 243 Contemporary Marketing Function and Practices (MBA 240)

C. Culminating Experience (3 units)

(Advancement to Candidacy)

- (3) Select one of the following:
- MBA 290 Advanced Strategic Management (Completion of all MBA program requirements; final term of MBA program enrollment)
- MBA 500A Thesis (MBA 244)
- MBA 500B Project (MBA 244)

Requirements • Master of Business Administration Degree (MBA) - Urban Land Development Concentration

Units required for MBA: 33

Courses in parentheses are prerequisites.

A. Required Courses (15 units)

- (3) MBA 210 Managerial Accounting
- (3) MBA 220 Financial Management
- (3) MBA 230 Behavioral Science Applications in Management
- (3) MBA 240 Marketing Management
- (3) MBA 260 Management Information Systems

B. Concentration Requirements (9 units)

- (3) MBA 251 Real Estate Finance and Investment
- (3) MBA 253 Seminar in Real Estate Development (MBA 251, PPA 250)
- (3) PPA 250 California Land Use Policy

C. Electives (6 units)

* Select two Business courses in consultation with the ULD advisor. See your ULD advisor or the Graduate Programs Office for specific choices.

D. Culminating Experience (3 units)

(Advancement to Candidacy)

- (3) Select one of the following:
 - MBA 290 Advanced Strategic Management (Completion of all MBA program requirements; final term of MBA enrollment)
 - MBA 500A Thesis (MBA 244)
 - MBA 500B Project (MBA 244)

* Three units must be outside the Urban Land Development area.

Admission Information • Master of Science - Accountancy Degree (MS/ACCY)

Deadlines

Fall Semester Admissions: April 1st
Spring Semester Admissions: October 1st

MS/Accountancy Admission Criteria

For students who have taken the GMAT, the six Admission Criteria are as follows:

1. Index #1 of 1050 (see description below);
2. Index #2 of 1100 (see description below);
3. Minimum Total GMAT score of 500;
4. Minimum GMAT Quantitative percentile of 30;
5. Minimum GMAT Verbal percentile of 30; and
6. Minimum 2.5 overall undergraduate GPA.

Index #1 - (index = (GPA x 200) + GMAT score). An index of 1050 is required using the overall undergraduate GPA.

Index #2 - (index = (GPA x 200) + GMAT score). An index of 1100 is required using the last 60 semester units (last 90 quarter units) undergraduate GPA.

Example: [3.0 GPA x 200] + 500 GMAT Score = 1100

Note: Students must meet all six admission criteria to qualify for admission.

For students who have *not* taken the GMAT, the Admission Criteria are as follows:

If the applicant has passed all four parts of the Certified Public Accountant examination but has not taken the GMAT, then a 500 GMAT score will be used to calculate admission indices #1 and #2. If the applicant has taken the LSAT but has not taken the GMAT, then the LSAT equivalent GMAT score will be used to calculate the admission indices #1 and #2. Actual GMAT scores take precedence over imputed GMAT scores as admission criteria for the CBA graduate business programs.

1. Index #1 of 1050 (see description above);
2. Index #2 of 1100 (see description above); and
3. Minimum 2.5 overall undergraduate GPA.

The proof for passing the CPA exam must be evidenced by one of the following:

- A. Unlicensed applicants must supply a copy of their CPA exam grade report sent by the State Board of Accountancy or
- B. Licensed applicants must supply a copy of their CPA license.

Application Procedures

All prospective graduate students must file the following documents with both the CBA External Graduate Programs Office (Tahoe Hall 1040) and the Sacramento State Office of Graduate Studies (River Front Center 206) as noted below:

- 1) To College of Business Administration External Graduate Programs Office (CBA-EGP):
 - One set of official transcripts (required by deadline);
 - GMAT, LSAT, or CPA scores (required by deadline);
 - Recommendation letters (two letters are strongly preferred); and
 - Resume.
- 2) To Sacramento State Office of Graduate Studies:
 - Online CSU Graduate Application (www.csus.edu/grad-studies);
 - One set of official transcripts; and
 - \$60 Application Fee (You can pay this when you are filling out your online application).

Note: Applications are not considered complete and will not be reviewed unless GMAT scores and transcripts are included. To facilitate processing your application so that you receive an admission decision more quickly, you must submit official transcripts from ALL colleges and universities previously attended (other than courses taken at Sacramento State). You should arrange to have those official transcripts sent at the same time you submit your application.

College of Business Administration
External Graduate Programs Office (CBA-EGP)
Tahoe Hall, Room 1040
Sacramento State
6000 J Street
Sacramento, CA 95819-6088

Website: www.cba.csus.edu/mba

Phone: (916) 278-2895

Fax: (916) 278-4233

E-mail: egp@cba.csus.edu

International Students

International students will **not** be issued an F-1 student visa for the MS/Accountancy program as it is a completely online program. You may apply but you will not be issued a student visa to come to the United States. All materials, inclusive of TOEFL scores, must be turned into the Office of Graduate Studies www.csus.edu/gradstudies/. To ensure consideration, international students should submit their material to the Office of Graduate Studies one month prior to the above CBA application deadlines. The University requires a minimum TOEFL score of 213 (computer based).

Requirements • Master of Science - Accountancy (MS/ACCY)

Total units required for the MSBA: 30

The **MS/ACCY** program is offered through collaboration between the College of Business Administration and the College of Continuing Education. The degree is offered by the College of Business Administration and administered through the College of Continuing Education and the External Graduate Programs Office (EGP) in the College of Business Administration.

Courses in parentheses are prerequisites.

A. Program Requirements (15 units)

- (3) ACCY 260 Financial Accounting Theory (ACCY 112 and ACCY 113 or ACCY 250)
- (3) ACCY 261 Cost Analysis and Control
- (3) ACCY 262 Current Topics in Auditing (ACCY 131 or instructor permission)
- (3) ACCY 265 Advanced Accounting Information Systems Analysis and Controls
- (3) ACCY 269 Individual and Business Income Tax Accounting

B. Electives (12 units)

- (12) Select four of the following:
- ACCY 240 Integrated Accounting Concepts
 - ACCY 250 Financial Accounting
 - ACCY 251 Foundations of International Accounting (ACCY 250 or equivalent)
 - ACCY 275 International Wealth and Asset Management (ACCY 250 or equivalent)
 - ACCY 276 U.S. Taxation of International Transactions (ACCY 272)
 - ACCY 277 Comparative International Tax Systems (ACCY 250 or equivalent)
 - ACCY 281 Issues in International Accounting Strategy (ACCY 262)
 - ACCY 296 Experimental Offerings in Accountancy
 - ACCY 299 Special Problems in Accountancy

C. Culminating Experience (3 units)

(Advancement to Candidacy)

- (3) Select one of the following:
- ACCY 281* Issues in International Accounting Strategy (ACCY 262)
 - ACCY 500B Project (MBA 244)

* Can be taken as an elective course.

Admission Information • Master of Science in Business Administration Degree - Management Information Systems (MSBA/MIS)

Deadlines

- Fall Semester Admissions: March 1st
- Spring Semester Admissions: September 1st

MSBA/MIS Admission Criteria and Special Admission Process

Admission Criteria for the MSBA/MIS Program

1. Index 1* of 1050 or Index 2** of 1100;
2. GMAT Total score of 500;
3. GMAT Quantitative percentile of 30;
4. GMAT Verbal percentile of 30; and
5. 2.50 Overall Undergraduate GPA.

Note: Applicants must meet all five admission criteria above to qualify for automatic admission.

* **Index #1** - (GPA x 200) + GMAT total score. An index of 1050 is required using the overall undergraduate GPA.

** **Index #2** - (GPA x 200) + GMAT total score. An index of 1100 is required using the last 60 semester units (last 90 quarter units) undergraduate GPA.

Example: [3.0 GPA x 200] + 500 GMAT total score = 1100

Special Admission

Applicants not meeting all the admission criteria may be admitted to the program based on evidence of potential success in the program provided by the applicant. Such evidence may include but is not limited to: the applicant's maturity, motivation, employment history, managerial potential, letters of recommendation, personal statement, community activities, and other accomplishments that support the applicant's potential to successfully complete the program. An applicant so considered and recommended for admission may be approved by the Dean or Dean's designee.

Application Procedures

All prospective graduate students must file all of the following documents by the application deadlines listed above with both the CBA Graduate Programs Office (Tahoe Hall 1035) and the Sacramento State Office of Graduate Studies (River Front Center 206) as noted below:

- 1) To College of Business Administration Graduate Programs Office (CBA-GPO):
 - One set of official transcripts;
 - GMAT scores;
 - Recommendation letters (two letters are strongly preferred); and
 - Resume.
- 2) To Sacramento State Office of Graduate Studies:
 - Online CSU Graduate Application (www.csus.edu/gradstudies/);
 - One set of official transcripts; and
 - \$60 Application Fee (You can pay this when you are filling out your online application).

Note: Applications are not considered complete and will not be reviewed unless GMAT scores and transcripts are included. To facilitate processing your application so that you receive an admission decision more quickly, you must submit official

transcripts from ALL colleges and universities previously attended (other than courses taken at Sacramento State). You should arrange to have those official transcripts sent at the same time you submit your application.

International Students

All materials, inclusive of TOEFL scores, must be turned into the International Admissions Office (Lassen Hall 2304). To ensure consideration, international students should submit their material, including GMAT and TOEFL test scores, to the International Admissions Office one month prior to the CBA Graduate Programs application filing deadline. For an application and details. International students should visit The International Admissions Office website at www.csus.edu/ogel/International_Home.htm.

Requirements • Master of Science in Business Administration Degree - Management Information Systems (MSBA/MIS)

Total units required for the MSBA: 30-36

Courses in parentheses are prerequisites.

A. Program Prerequisites (6 units)

- (3) MIS 210 Information Systems I
- (3) MIS 211 Information Systems II

B. Program Requirements (15-18 units)

- (3) MIS 240 Communications Technologies for Business (Graduate MIS status or instructor permission)
- (3) MIS 250 Data Management (Graduate MIS status or instructor permission, and MIS 15 or equivalent)
- (3) MIS 260 Systems Design (Graduate MIS status or instructor permission)
- (3) MIS 261 Information Technology Integration for the Enterprise (MSBA/MIS students: MIS 260 or MIS 270; MBA students: MBA 260 or instructor permission)
- (3) MIS 262 Business Project Management (MSBA/MIS students: MIS 260; MBA students: MBA 260 or instructor permission)
- (3) MIS 270 Information Technology Operations (Graduate MIS status or instructor permission)
- (3) MIS 272 Strategic Information Technology Planning (MSBA/MIS students: MIS 270; MBA students: MBA 260 or instructor permission)
- (3) MIS 279 Information Technology Leadership (MSBA/MIS students: MIS 261 or MIS 262, MIS 272; MBA students: MBA 260 and instructor permission)

+ Based on work experience, another course may be substituted.

C. Electives (9-15 units)

(9-15) Select from the following:

- MIS 120 Advanced Object-Oriented Business Programming (MIS 15) **OR**
- MIS 124 Web Programming for Business Applications in Visual Basic (MIS 120)
- MIS 155 Fourth Generation Language Applications (MIS 150)

- MIS 161 Systems Development Life Cycle II (MIS 140, MIS 150, MIS 160)
- MIS 232 Management Science
- MIS 251 Strategic Applications of Information Resources (MSBA/MIS students: MIS 210 and MIS 211, or their equivalents. MBA students: MBA 260 and instructor permission)
- MIS 280 Decision Support and Knowledge-Based Systems (MIS 211 or equivalent)
- MIS 281 Topics in the Management of Information Systems (Open to non-MSBA/MIS majors with credit in MBA 260 or equivalent; and to those who have completed MSBA/MIS program prerequisites)
- MIS 299 Special Problems in Management Information Systems (Classified graduate status)

D. Culminating Experience (1-3 units)

(Advancement to Candidacy)

(1-3) Select one of the following:

- (3) MIS 500A Thesis (MBA 244)
- (3) MIS 500B Project (MBA 244)
- (1) MIS 500C Comprehensive Examination (Must be in final semester of program)

Admission Information • Master of Science in Business Administration Degree - Taxation (MSBA/TAX)

Deadlines

Fall Semester Admission: April 1st

Spring Semester Admission: October 1st

MSBA/TAX Admission Criteria

For Students who have taken the GMAT, the Six Admission Criteria are as follows:

1. Index #1 of 1050 (see description below);
2. Index #2 of 1100 (see description below);
3. Minimum Total GMAT score of 500;
4. Minimum GMAT Quantitative percentile of 30;
5. Minimum GMAT Verbal percentile of 30, and
6. Minimum 2.5 overall undergraduate GPA.

Index #1 - (index = (GPA x 200) + GMAT score). An index of 1050 is required using the overall undergraduate GPA.

Index #2 - (index = (GPA x 200) + GMAT score). An index of 1100 is required using the last 60 semester units (last 90 quarter units) undergraduate GPA.

Example: [3.0 GPA x 200] + 500 GMAT Score = 1100

Note: Students must meet all six admission criteria to qualify for admission.

For students who have not taken the GMAT, the Admission Criteria are as follows:

If the applicant has passed all four parts of the Certified Public Accountant examination but has not taken the GMAT, then a 500 GMAT score will be used to calculate admission indices #1 and #2. If the applicant has taken the LSAT but has not taken the GMAT, then the LSAT equivalent GMAT score will be used to calculate the admission indices #1 and #2. Actual GMAT scores take precedence over imputed GMAT scores as admission criteria for the CBA graduate business programs.

1. Index #1 of 1050 (see description above);
2. Index #2 of 1100 (see description above); and
3. Minimum 2.5 overall undergraduate GPA.

The proof for passing the CPA exam must be evidenced by one of the following:

- A. Unlicensed applicants must supply a copy of their CPA exam grade report sent by the State Board of Accountancy or
- B. Licensed applicants must supply a copy of their CPA license.

Application Procedures

All prospective graduate students must file the following documents with both the CBA External Graduate Programs Office (EGP) (Tahoe Hall 1040) and the Sacramento State, Office of Graduate Studies (River Front Center 206) as noted below:

- 1) To the College of Business Administration, External Graduate Programs Office (CBA-EGP):
 - One set of official transcripts (required by deadline);
 - GMAT, LSAT, or CPA scores (required by deadline);
 - Recommendation letters (two letters are strongly preferred); and
 - Resume.
- 2) To Sacramento State Office of Graduate Studies:
 - Online CSU Graduate Application (www.csus.edu/grad-studies);
 - One set of official transcripts; and
 - \$60 Application Fee (You can pay this when you are filling out your online application).

Note: Applications are not considered complete and will not be reviewed unless GMAT scores and transcripts are included. To facilitate processing your application so that you receive an admission decision more quickly, you must submit official transcripts from ALL colleges and universities previously attended (other than courses taken at Sacramento State). You should arrange to have those official transcripts sent at the same time you submit your application.

College of Business Administration
 External Graduate Programs Office (CBA-EGP)
 Tahoe Hall, Room 1040
 Sacramento State
 6000 J Street
 Sacramento, CA 95819-6088

Website: www.cba.csus.edu/mb
 Phone: (916) 278-2895
 Fax: (916) 278-4233
 E-mail: egp@cba.csus.edu

International Students

International students will not be issued an F-1 student visa for the MSBA/Taxation program as it is a completely online program. You may apply but you will not be issued a student visa to come to the United States. All materials, inclusive of TOEFL scores, must be turned in to the Office of Graduate Studies www.csus.edu/gradstudies/. To ensure consideration, international students should submit their material to the Office of Graduate Studies one month prior to the above CBA application deadlines. The University requires a minimum TOEFL score 213 (computer based).

Requirements • Master of Science in Business Administration Degree - Taxation (MSBA/TAX)

Total units required for the MSBA: 30

The **MSBA/TAX** program is offered through collaboration between the College of Business Administration and the College of Continuing Education. The degree is offered by the College of Business Administration and administered through the College of Continuing Education and the External Graduate Programs Office (EGP) in the College of Business Administration.

Courses in parentheses are prerequisites.

A. Program Requirements (15 units)

- | | | |
|-----|----------|--|
| (3) | ACCY 269 | Individual & Business Income Tax Accounting |
| (3) | ACCY 270 | Tax Research and Procedure (ACCY 172 or ACCY 269) |
| (3) | ACCY 271 | Tax Accounting Periods and Methods (ACCY 172 or ACCY 269) |
| (3) | ACCY 272 | Taxation of Business Enterprises I: Corporations (ACCY 172 or ACCY 269) |
| (3) | ACCY 273 | Taxation of Business Enterprises II: Partnerships (ACCY 172 or ACCY 269) |

B. Electives (12 units)

- (12) Select four of the following:
- | | |
|----------|--|
| ACCY 250 | Financial Accounting |
| ACCY 251 | Foundations of International Accounting (ACCY 250 or equivalent) |
| ACCY 274 | Estate, Gift and Trust Taxation (ACCY 269 or ACCY 172) |
| ACCY 275 | International Wealth and Asset Management (ACCY 250 or equivalent) |
| ACCY 276 | U.S. Taxation of International Transactions (ACCY 272) |
| ACCY 277 | Comparative International Tax Systems (ACCY 250 or equivalent) |
| ACCY 281 | Issues in International Accounting Strategy (ACCY 262) |
| ACCY 296 | Experimental Offerings in Accountancy |
| ACCY 299 | Special Problems in Accountancy |

Or other graduate (200-level) courses as approved by the MSBA/Taxation program coordinator.

C. Culminating Experience (3 units)

(Advancement to Candidacy)

- (3) Select one of the following:
- | | |
|-----------|--|
| ACCY 276 | U.S. Taxation of International Transactions (ACCY 272) |
| ACCY 500B | Project (MBA 244) |

Requirements • Certificate - Advanced Business Studies (CABS)

The Certificate of Advanced Business Studies program is designed to give students a solid foundation in business that will provide them with the skills and competencies necessary to be successful administrators and managers. The program is intended for post-baccalaureate students whose degrees are in non-business fields. The courses of the certificate program will also satisfy the Foundation Requirements of the graduate degree programs in the College of Business Administration. The Certificate is offered by the College of Business Administration and is administered by the Sacramento State College of Continuing Education. The Certificate of Advanced Business Studies courses are only available through the College of Continuing Education.

The Program consists of 19 units of graduate level course work. An overall GPA of 3.0 must be attained for all courses taken in the program. Previous academic courses, completed within the last seven years with a grade of "B" or better, may be accepted as equivalent in satisfying requirements. (Sacramento State undergraduate equivalents are listed in brackets in the list below.) However, at least six of the nine courses must be taken from Sacramento State, at the graduate level, and within the Certificate program to earn the certificate. For more information, contact the CBA - External Graduate Programs Office (EGP), Tahoe Hall 1040, (916) 278-2895.

Courses in parentheses are prerequisites.

A. Program Prerequisites

Prior to enrolling in the Certificate in Advanced Business Studies courses, students should be proficient in mathematics, statistics, and computer usage. The faculty will assume that all program participants have these minimum proficiencies. These skills may be obtained through prior course work, review classes, or experience. These proficiency courses will not count as credit toward program requirements.

- Statistics: Introductory course work in probability and statistics is strongly preferred.
- Mathematics: At least one semester of calculus is strongly preferred.
- Computer Usage: Ability to use common personal computing hardware and software, particularly word processing and spreadsheet programs.

B. Program Requirements*

- | | | |
|-----|----------|---|
| (3) | ECON 204 | Business Economics (ECON 1A, ECON 1B) |
| (2) | MBA 201 | Accounting |
| (2) | MBA 202 | Business Communications Fundamentals |
| (2) | MBA 203 | Legal Environment of Management |
| (2) | MBA 204 | Management and Organization Concepts |
| (2) | MBA 206 | Managerial Statistical Analysis |
| (2) | MBA 207 | Finance (ECON 204, MBA 201, MBA 206) |
| (2) | MBA 208 | Marketing (ECON 204, MBA 201, MBA 203) |
| (2) | MBA 209 | Production and Operations Analysis (ECON 204, MBA 201, MBA 206) |

Additional Information - Graduate Programs

Concurrent Master's and Juris Doctoral Programs

An arrangement between the College of Business Administration (CBA) and the University of the Pacific McGeorge School of Law allows a student to earn credits toward an MBA degree and a juris doctor (JD) degree concurrently.

Applicants who are interested in both MBA and JD programs should consult this catalog for the requirements for admission to the MBA degree program and contact the Graduate Programs Office (Tahoe Hall 1035) of the College of Business Administration for information on the current program.

Concurrent Master's Programs

A student may concurrently earn the MS/ACCY, MSBA/TAX, or MSBA/MIS from Sacramento State and the MBA from Sacramento State. To earn the MS or MSBA degree, the catalog requirements for that degree must be met, i.e., Foundation

Courses, Program Requirements, Electives, and Culminating Experience (30-49) units. To concurrently and jointly earn the MBA degree, the student must satisfy the MBA Program Requirements (21 units) and the MBA Culminating Experience (3 units). Course work from the MS or MSBA program can be used to satisfy the nine-unit requirement for Elective Courses. For more information, contact the CBA Graduate Programs Office (Tahoe Hall 1035).

Lower Division Courses

Accountancy

ACCY 1. Accounting Fundamentals. 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. **Prerequisite:** Entry Level Math (ELM) test of at least 36 or a CR grade in LS 7A. **Units:** 3.0.

ACCY 2. Managerial Accounting. Use and reporting of accounting data for managerial planning, control, and decision making. Broad coverage of concepts, classification, and behavior of costs. **Prerequisite:** ACCY 1. **Units:** 3.0.

Management

MGMT 1. Professional Development and Career Management. Students will explore and develop executive skills necessary to achieve upward mobility within the business arena. Major topics included in the course are: professional self-assessment; career objectives, planning and implementing strategies; and mastering executive arts and skills - theory and practice. The basic intent of the class is to facilitate the staging of successful career paths. **Graded:** Credit / No Credit. **Units:** 3.0.

MGMT 2. Law for General Education. Principles of personal law analyzed through case study of its application to the individual. Student participation required in resolving typical legal problems associated with the family, home and vehicle ownership, crime, negligence, employment, death, taxation, consumerism, and education. **Units:** 3.0.

MGMT 20. Introduction to Business. 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. **Units:** 3.0.

MGMT 21. Freshman Seminar: Becoming an Educated Person. Intended to provide students with an introduction to the nature and possible meanings of higher education and the functions and resources of the University. Designed to help students develop and exercise fundamental academic success strategies and to improve their basic learning skills. Provides students with the opportunity to interact with fellow students and the seminar leader and to build a community of academic and personal support. **Units:** 3.0.

Management Information Systems

MIS 1. Microcomputer Hardware and Software. Introduction to microcomputer hardware, system software and the Internet. The hardware portion of this course will acquaint the student with the terms and concepts necessary to use an IBM-compatible microcomputer. The system software will enable a student to manage directories (folders), files, programs and other operating system features necessary to effectively use a personal computer. The Internet coverage will include how to access the World Wide Web and use a browser. **Graded:** Credit / No Credit. **Units:** 1.0.

MIS 2. Spreadsheets. Introduction to spreadsheets using the spreadsheet standard adopted by the College of Business Administration. **Note:** Not open to students receiving credit for CSC 6B. **Prerequisite:** MIS 1, instructor permission, or a passing score on the MIS 1 competency examination. **Graded:** Credit / No Credit. **Units:** 1.0.

MIS 3. Word Processing and Presentation Graphics. Introduction to basic word processing concepts and functions. Use of presentation graphics in business reports. Integration of word processing and graphics software. **Prerequisite:** MIS 1, instructor permission, or a passing score on the MIS 1 competency examination. **Graded:** Credit / No Credit. **Units:** 1.0.

MIS 15. Introduction to Business Programming. 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. **Units:** 3.0.

MIS 40. Business Statistics. **Units:** 3.0.

Real Estate and Land Use

RELU 19. Real Estate Principles. 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. **Units:** 3.0.

Upper Division Courses

Accountancy

ACCY 111. Intermediate Accounting I. 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. **Units:** 3.0.

ACCY 112. Intermediate Accounting II. 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. **Prerequisite:** ACCY 111. **Units:** 3.0.

ACCY 113. Intermediate Accounting III. 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. **Prerequisite:** ACCY 111. **Units:** 3.0.

ACCY 117. Advanced Accounting. Specialized topics in partnership accounting; consolidated statements; foreign currency translation and financial statements. **Prerequisite:** ACCY 111 and ACCY 112. **Units:** 3.0.

ACCY 121. Cost Accounting. 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. **Units:** 3.0.

ACCY 122. Advanced Management Accounting. 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. **Prerequisite:** ACCY 121. **Units:** 3.0.

ACCY 131. Survey of Auditing, Attest, and Assurance Topics. 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. **Prerequisite:** ACCY 111, ACCY 112. **Units:** 3.0.

ACCY 132. Professional Assurance Services. Material related to the practice of auditing as an external auditor of financial statements, i.e. a Certified Public Accountant. Topics include professionalism, ethics, rules of the American Institute of Certified Public Accountants as they relate to the audit of financial statements, audit risk and materiality, evaluation of internal controls, evidence, reporting and other assurance services. **Prerequisite:** ACCY 111, ACCY 112. **Corequisite:** ACCY 131. **Units:** 3.0.

ACCY 161. Government and Nonprofit Accounting. Fundamentals of accounting and financial reporting for governmental units and institutions; accounting for various types of funds; accounting aspects of budgetary control. **Units:** 3.0.

ACCY 171. Federal Tax Procedures I. 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. **Units:** 3.0.

ACCY 172. Federal Tax Procedures II. 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. **Prerequisite:** ACCY 171. **Units:** 3.0.

ACCY 190. International Accounting. 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. **Units:** 3.0.

ACCY 194. Cooperative Education Experience in Accountancy. In-depth supervised work experience in accounting for the purpose of exposing the student to comprehensive Accountancy 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. **Prerequisite:** Minimum overall GPA of 2.75; instructor permission. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

ACCY 195. Internship in Accountancy. 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. **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. **Prerequisite:** Completion of 15 units of upper division business courses at Sacramento State; minimum overall GPA of 2.75; instructor permission. **Graded:** Credit / No Credit. **Units:** 3.0.

ACCY 199. Special Problems in Accountancy. 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. **Note:** Open to declared business administration majors only. **Prerequisite:** Senior status or instructor permission. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Accountancy Information Systems

AIS 141. Accounting Information Systems Development. Design, analysis, and implementation of computer-based accounting information systems. Discussion of flow charting, data security, systems development, program architecture, and management of the implementation process. Development of computer applications and formulation of decision information for managerial uses. Use of the computer in projects. **Units:** 3.0.

AIS 142. Enterprise and E-Commerce Accounting Models. 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. **Prerequisite:** AIS 141 or instructor permission. **Units:** 3.0.

AIS 194. Cooperative Education Experience in Accounting Information Systems Problems. 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. **Prerequisite:** Minimum overall GPA of 2.75; instructor permission. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

AIS 195. Internship in Accounting Information Systems. 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. **Prerequisite:** Completion of 15 units of upper division business courses at Sacramento State; minimum Sacramento State GPA of 2.75 required; instructor permission. **Graded:** Credit / No Credit. **Units:** 3.0-6.0.

AIS 196. Auditing in a Computer Environment. Auditing, Assurance and Internal Control in a computer environment. The auditor's role in systems development and maintenance activities. Computer Assisted Audit Tools and Techniques (CAATs) for Data Extraction and Analysis and for Fraud Detection. **Prerequisite:** ACCY 131. **Corequisite:** ACCY 141. **Units:** 3.0.

AIS 199. Special Problems in Accounting Information Systems. 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. **Prerequisite:** Senior status or instructor permission. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Decision Sciences

DS 101. Data Analysis for Managers. Second course in business statistics that focuses on the application of statistical methods to business problems. Emphases are placed on case studies, data analysis, model building techniques, statistical reasoning, and communications of statistical results. A statistical computer package will be used in the course. **Prerequisite:** MATH 24, STAT 1. **Units:** 3.0.

Entrepreneurship

ENTR 185. Venture Growth Strategies. Focuses on the opportunities and challenges involved in the management of a business venture and its growth opportunities. Growth is the ultimate resource constraint, 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. **Prerequisite:** Upper-division standing; ENTR 187 or MGMT 189. **Units:** 3.0.

ENTR 187. Entrepreneurship. 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. **Units:** 3.0.

ENTR 189. Corporate Entrepreneurship. 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. **Prerequisite:** Upper-division standing. **Units:** 3.0.

Finance

FIN 101. Business Finance. 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. **Units:** 3.0.

FIN 134. Financial Management. 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. **Prerequisite:** FIN 101. **Units:** 3.0.

FIN 135. Investments. Significant characteristics of numerous types of investments; securities markets and financial institutions; principles of investment analysis; investment management. **Prerequisite:** FIN 101. **Units:** 3.0.

FIN 136. Modern Portfolio Management. 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. **Prerequisite:** FIN 101. **Units:** 3.0.

FIN 137. Financial Institutions and Markets. 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. **Prerequisite:** FIN 101. **Units:** 3.0.

FIN 138. Principles of Risk Management and Insurance. 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, social insurance, life insurance, pensions, medical coverage, workers' compensation, property insurances, and liability insurances. Ideal as a supplement to any business major, especially those making risk management or insuring decisions, including insurance company personnel, investment counselors, financial managers, real estate majors, employee benefits/personnel specialists, pre-law, and health administration majors. **Units:** 3.0.

FIN 139. Business Property and Liability Insurance. 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 insurances; 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. **Prerequisite:** FIN 138 or instructor permission. **Units:** 3.0.

FIN 140. Employee Benefits. 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. **Prerequisite:** FIN 138 or instructor permission. **Units:** 3.0.

FIN 190. Multinational Business Finance. 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. **Prerequisite:** FIN 101 or instructor permission. Prior additional course in finance or international business recommended but not required. **Units:** 3.0.

FIN 195. Internship in Finance. 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. **Prerequisite:** Minimum Sacramento State GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 3.0.

FIN 199. Special Problems in Finance. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

General Management

GM 105. Strategic Management. Theory and practices of strategic planning for organizations, analysis of cases from a general management perspective which integrates accounting, financial, marketing, personnel, and production policies in relation to the environment within a framework of balance between profit or cost-effectiveness and social responsibility. Case studies, term project. **Prerequisite:** Completion of all other upper-division core courses, except MIS 175. **Units:** 3.0.

GM 170. Fundamentals of Business Strategy. 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. **Prerequisite:** HROB 101, MKTG 101, FIN 101, and OPM 101. **Units:** 3.0.

GM 194. Cooperative Education Experience in Management. 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. **Prerequisite:** Minimum overall GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

GM 195. Internship in Strategic Management. 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. **Prerequisite:** Minimum Sacramento State GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 3.0.

GM 196. Experimental Offerings in Business Problems. For advanced students who wish to investigate business problems in specialized areas. Application of research methods: selection and statement of a problem; collection and analysis of relevant data. **Prerequisite:** Senior status or instructor permission. **Units:** 3.0.

GM 199. Special Problems in Strategic Management. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Human Resources/Organizational Behavior

HROB 101. The Management of Contemporary Organizations. 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. **Units:** 3.0.

HROB 151. Management of Human Resources. 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. **Units:** 3.0.

HROB 152. Management Skills Seminar. 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. **Prerequisite:** HROB 101; HROB 151 recommended. **Units:** 3.0.

HROB 153. Employment Law. 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. **Units:** 3.0.

HROB 154. Strategic Human Resources Management. The objective of this capstone course is to identify contemporary strategies to improve individual and organizational performance. Utilizes a strategic human resource management 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. **Prerequisite:** HROB 151, HROB 152, HROB 153. **Units:** 3.0.

HROB 155. Conflict Management and Negotiation. 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. **Units:** 3.0.

HROB 156. Current Trends and Emerging Issues. 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. **Units:** 3.0.

HROB 157. Labor Relations. 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. **Units:** 3.0.

HROB 158. Special Topics in Human Resource Management. 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. **Units:** 3.0.

HROB 159. Special Topics in Organizational Behavior. 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. **Units:** 3.0.

HROB 194. Cooperative Education Experiences in Human Resources Management. 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. **Prerequisite:** HROB 151 and a minimum overall GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

HROB 195. Internship in Human Resources Management. 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 divi-

sion 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. **Prerequisite:** Minimum Sacramento State GPA of 2.5 required. **Graded:** Credit / No Credit. **Units:** 3.0.

HROB 196. Experimental Offerings in Business Problems. For advanced students who wish to investigate business problems in specialized areas. Application of research methods: selection and statement of a problem; collection and analysis of relevant data. **Prerequisite:** Senior status or instructor permission. **Units:** 3.0.

HROB 199. Special Problems in Human Resources Management. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

International Business

IBUS 190. International Business. Analyzes international business: foreign markets; export-import trade; licensing agreements; foreign exchange problems; role of the multinational firm; inter-governmental trade agreements; balance of payments; decision making in foreign environments. **Units:** 3.0.

IBUS 195. Internship in International Business. 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. Open to declared business administration majors only. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. **Prerequisite:** Minimum Sacramento State GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 3.0.

IBUS 199. Special Problems in International Business. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Management

MGMT 101. Legal Environment of Business. 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. **Units:** 3.0.

MGMT 102. Business Communications. 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. **Prerequisite:** Completion of Area A in General Education and ENGL 20. Recommend COMS 2 and COMS 4. **Units:** 3.0.

MGMT 117. Business, Ethics, and Society. 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. **Prerequisite:** Passing score on the WPE. **Units:** 3.0.

Management Information Systems

MIS 101. Computer Information Systems for Management.

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. **Units:** 3.0.

MIS 102. Advanced Cobol. Units: 3.0.

MIS 105. Cobol Programming. COBOL language features and applications including tables, sorting, and sequential file update and maintenance. COBOL file processing techniques, testing strategies and techniques, interactive processing and team programming. File organization and data structures. Applications programming in a production environment will be emphasized. **Note:** Not open to students with credit in MIS 30 and MIS 102. **Prerequisite:** MIS 15 or CSC 15. **Units:** 3.0.

MIS 120. Advanced Object - Oriented Business Programming. 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. **Prerequisite:** MIS 15. **Units:** 3.0.

MIS 122. Object - Oriented Programming for Business in Java. 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. **Prerequisite:** MIS 15 or CSC 15. **Units:** 3.0.

MIS 124. Web Programming for Business Applications in Visual Basic. A Web programming course for business applications using Visual Basic. Topics include Web form, database access, data markup language, Web services, and other current Web application issues. Topics are accompanied by design principles, tools, and techniques for Web application development. **Prerequisite:** MIS 120. **Units:** 3.0.

MIS 131. Business Statistics II. Units: 3.0.

MIS 132. Management Science Techniques. Introduction to management science techniques for the solution and analysis of management problems. Topics include mathematical programming, decision theory, analysis of waiting lines, simulation, and Markov processes. **Prerequisite:** DS 101. **Units:** 3.0.

MIS 133. Multivariate Business Statistics. Data analysis involving multivariate statistical methods, including ANOVA, MANOVA, multivariate and logistic regression, discriminant analysis, cluster analysis, principle components analysis, and factor analysis, and facilitated through statistical software. Focus on problem solving in the business environment. **Prerequisite:** DS 101. **Units:** 3.0.

MIS 140. Business Telecommunications. Examinations of issues involved in establishing telecommunications systems in a business organization. Introduction to basic terminology and hardware/software components of networks, including components of voice systems, local area networks, and client-server technology. Emphasis is on feasibility analysis of different telecommunications alternatives in typical business settings. Student will prepare reports on actual business telecommunications configurations. **Prerequisite:** MIS 15. **Units:** 3.0.

MIS 150. Database Systems for Business. 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. **Prerequisite:** MIS 120, MIS 101. **Units:** 3.0.

MIS 151. End - User Database Application Development for Business. 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. **Prerequisite:** MIS 1, MIS 2, MIS 3 or approved equivalent. **Units:** 3.0.

MIS 155. Fourth Generation Language Applications. Programming with a Fourth Generation Language (4GL) in both a main-frame and microcomputer environment. Emphasis on end-user development and control of information resources. Interface of 4GL with database and either procedural or object-oriented languages. **Prerequisite:** MIS 150. **Units:** 3.0.

MIS 160. Systems Development Life Cycle I. Business information system of moderate complexity will be analyzed and designed by student teams. Various analysis and design techniques will be studied and used in this project. Both oral and written reports are required. CASE methodology will be used. **Note:** The project will be continued in MIS 161; therefore, taking MIS 160 and MIS 161 in consecutive semesters is highly recommended. **Prerequisite:** MIS 101, MIS 120, MGMT 102. **Units:** 3.0.

MIS 161. Systems Development Life Cycle Part II. Student project teams will continue their project started in MIS 160 to include the construction, testing, implementation and customer acceptance phases. **Prerequisite:** MIS 140, MIS 150, MIS 160. **Units:** 3.0.

MIS 173. Microcomputers for Managers. 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. **Units:** 3.0.

MIS 180. Advanced Management Support Systems. Development of computer-based applications that support decision making on the tactical and strategic levels. Emphases on business modeling, data access, interface development, and other advanced information technology techniques for decision support. **Prerequisite:** MIS 150. **Units:** 3.0.

MIS 181. Machine Learning Applications in Business. 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. **Prerequisite:** DS 101 and MIS 150 or MIS 151. **Units:** 3.0.

MIS 182. Topics in MIS. 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. **Prerequisite:** MIS 150, MIS 160. **Units:** 3.0.

MIS 191. Culminating Experience. 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. **Prerequisite:** Completion of all course work in minor. **Graded:** Credit / No Credit. **Units:** 1.0.

MIS 194. Cooperative Education Experience in Management Information Systems. 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. **Prerequisite:** MIS 160, minimum Sacramento State overall GPA of 2.75. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

MIS 195. Internship in Management Information Systems. 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. **Prerequisite:** MIS 160, minimum Sacramento State overall GPA of 2.75. **Graded:** Credit / No Credit. **Units:** 3.0-6.0.

MIS 196. Experimental Offerings in Management Information Systems. For advanced students who wish to investigate management information systems problems in business, government, or service agencies. **Prerequisite:** Senior status or instructor permission. **Units:** 3.0.

MIS 199. Special Problems in Management Information Systems. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Marketing

MKTG 101. Principles of Marketing. Social and economic implications of marketing for profit and nonprofit institutions; market structure and behavior; marketing institutions; channels of distribution for consumer and industrial goods; marketing costs; pricing; public regulations. **Units:** 3.0.

MKTG 115. Market Potential and Demand Analysis. Examines issues and methodologies in developing a strategic marketing forecast for the purpose of long-term product development and management. Alternative procedures for estimating variations in the demand over business cycles for both consumer and industrial goods and services are considered. Attention is given to employing a variety of forecasting models to estimate and analyze the market potential and demand for new and existing products. **Prerequisite:** MKTG 101; and DS 101 or MKTG 121. DS 101 and/or MKTG 121 may be taken concurrently with MKTG 115. Instructor permission. **Units:** 3.0.

MKTG 121. Marketing Research and Information. 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. **Prerequisite:** MKTG 101. **Units:** 3.0.

MKTG 122. Buyer Behavior. 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. **Prerequisite:** MKTG 101. **Units:** 3.0.

MKTG 123. Public Relations and Ethics in Business. 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. **Units:** 3.0.

MKTG 124. Retail Management. 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. **Prerequisite:** MKTG 101. **Units:** 3.0.

MKTG 125. Advertising. 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. **Prerequisite:** MKTG 101. **Units:** 3.0.

MKTG 126. Salesmanship. 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. **Units:** 3.0.

MKTG 127. Sales Management. Individual problems of manufacturer or wholesaler in merchandising; intensive development of the "selling" function of marketing; duties of the sales manager. **Prerequisite:** MKTG 101. **Units:** 3.0.

MKTG 129. Marketing Management. 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. **Prerequisite:** MKTG 101 and senior status. **Units:** 3.0.

MKTG 190. Multinational Marketing. 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. **Prerequisite:** MKTG 101 or instructor permission. **Units:** 3.0.

MKTG 195. Internship in Marketing. 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. **Prerequisite:** Minimum Sacramento State GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 3.0.

MKTG 196. Experimental Offerings in Marketing. For advanced students who wish to explore special topics in marketing that are not currently offered in the curriculum. **Prerequisite:** MKTG 101, senior status and instructor permission. **Units:** 3.0.

MKTG 199. Special Problems in Marketing. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Operations Management

OPM 101. Operations Management. Introduction to the basic concepts and methods used to analyze and improve performance of operations in manufacturing and service organizations. Decisions and problems presented are related to operations strategy, job design, process design and layout, forecasting, inventory management, operations planning and control, material requirements planning, quality management, and just-in-time manufacturing. **Prerequisite:** DS 101 and instructor permission. **Units:** 3.0.

OPM 160. Principles of Quality Management. 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. **Units:** 3.0.

OPM 181. Supply Chain Logistics Management. 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. **Prerequisite:** OPM 101. **Units:** 3.0.

OPM 186. Operations Planning and Inventory Control. In-depth treatment of the decision situations facing managers in charge of problems related to the planning and control of work-in-process inventories and the flow of goods and services. Emphasis is placed on material requirements planning, just-in-time manufacturing, capacity requirements planning, operations scheduling, and production activity control. Lecture-discussion and case studies; student field project in operations/inventory systems is required. **Prerequisite:** OPM 101. **Units:** 3.0.

OPM 188. Operations Strategy and Design. Covers strategic theories and methods for designing, managing and improving operations systems in order to achieve the competitive priorities--cost, quality, delivery and flexibility--which support the business-level strategies of cost leadership and differentiation. Topics will include productivity and competitiveness, facilities, technology, just-in-time, resource planning systems, value analysis, quality, and human resource management. **Prerequisite:** OPM 101. **Units:** 3.0.

OPM 194. Cooperative Education Experience in Operations Management. In-depth supervised work experience in operations management for the purpose of exposing the student to comprehensive operations management experience in business, governmental, or service agencies. **Note:** Open to all upper division students, subject to permission of the Decision Sciences Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. **Prerequisite:** Minimum overall GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 3.0-12.0.

OPM 195. Internship in Operations Management. 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 Decision Sciences Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. Open to declared business administration majors only. **Prerequisite:** Minimum Sacramento State GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 3.0.

OPM 196. Experimental Offerings in Operations Management. For advanced students who wish to investigate operations management problems in specialized areas. Application of research methods; selection and statement of a problem; collection and analysis of relevant data. **Prerequisite:** OPM 101; senior status and instructor permission. **Units:** 3.0.

OPM 199. Special Problems in Operations Management. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Real Estate and Land Use

RELU 140. Real Estate Development. Introduction to urban land development; including history of real estate development in the U.S., a survey of property markets, the development process, the role of the public sector, site selection, land purchasing procedures, market studies, financial analysis, project management, and techniques to control risks. **Prerequisite:** Junior status or instructor permission. **Units:** 3.0.

RELU 141. Managerial Real Estate Law. 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. **Prerequisite:** RELU 19. **Units:** 3.0.

RELU 142. Real Estate Finance. 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. **Prerequisite:** RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140. **Units:** 3.0.

RELU 143. Real Estate Market Analysis and Feasibility Studies. 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. **Prerequisite:** RELU 19 or RELU 140 or ACCY 121 or FIN 101 or ENGR 140. **Units:** 3.0.

RELU 145. Land Use Regulatory Environment. Focuses upon the interface of the public and private sector California land development process and the influence of a polycentric governmental landscape upon land use regulatory and entitlement procedures. A proactive, opportunity-orientated problem prevention approach will be taken in addressing such topics as: general plan and zoning code development and administration, environmental review process, taxation impacts, public services and infrastructure, comparative analysis of urban form and growth management, role of the judiciary, neighborhood groups, and other participants in the land use decision making process. **Prerequisite:** RELU 140. **Units:** 3.0.

RELU 149. Current Topics in Real Estate and Land Use. Examines contemporary and emerging issues in land use regulation, market analysis, mortgage markets, property markets, real estate cycles, real estate development, real estate finance and investments, real estate securities, real estate portfolio management, and/or real estate taxation. **Prerequisite:** Completion of 9 units of required real estate courses, including RELU 140. **Units:** 3.0.

RELU 194. Cooperative Education Experiences in Real Estate and Land Use Affairs. 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 of the Decision Sciences Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. **Prerequisite:** RELU 19, RELU 142, RELU 145 and a minimum overall GPA of 2.5. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

RELU 195. Internship in Real Estate and Land Use Affairs. 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 Decision Sciences Area. Petitions can be obtained from the Student Affairs Office, Tahoe 2065. **Note:** Open to declared business administration majors only. **Prerequisite:** Minimum Sacramento State GPA of 2.5 required. **Graded:** Credit / No Credit. **Units:** 3.0-6.0.

RELU 199. Special Problems in Real Estate and Land Use Affairs. 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. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

Graduate Courses

Accountancy

ACCY 220. Accountancy Teaching Experience. 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. **Graded:** Credit / No Credit. **Units:** 3.0-6.0.

ACCY 240. Integrated Accounting Concepts. Development of student skills in the basics of auditing, systems, and financial accounting through the use of a comprehensive case study/practice set; discussion of issues such as financial statement analysis, professional ethics, and internal controls. **Units:** 3.0.

ACCY 250. Financial Accounting. Intensive study of generally accepted accounting principles and financial statements. **Units:** 3.0.

ACCY 251. Foundations of International Accounting. 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. **Prerequisite:** ACCY 250 or equivalent. **Units:** 3.0.

ACCY 260. Financial Accounting Theory. Financial accounting theory development, principles underlying corporate financial statements, alternative methods and principles, survey of current literature in financial accounting theory. Additional topics may include the relationship between financial statements and security prices, market efficiency, and casework in accounting aspects of financial statement analysis. **Prerequisite:** ACCY 112, ACCY 113 or ACCY 250. **Units:** 3.0.

ACCY 261. Cost Analysis and Control. 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. **Units:** 3.0.

ACCY 262. Current Topics in Auditing. Seminar in current issues facing the auditing profession. Topics may include role of auditing in society, professionalism and ethics, auditor judgment and decision making, auditing theory, computer auditing, statistical sampling, fraud auditing, internal and operational auditing, and auditing in a global economy. **Prerequisite:** ACCY 131 or instructor permission. **Units:** 3.0.

ACCY 265. Advanced Accounting Information Systems Analysis and Controls. 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. **Units:** 3.0.

ACCY 269. Individual and Business Income Tax Accounting. Intensive analysis of the Internal Revenue Code as it affects the business enterprise; study of the tax law as it relates to the economical, political, and social environment within which it developed; discussion of tax cases to give the student an appreciation for the complexity of the tax law, and special tax problems relating to formation, current operation, and liquidation of corporations, partnerships, estates, and trusts. Tax planning and research methodology are emphasized. **Units:** 3.0.

ACCY 270. Tax Research and Procedure. 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. **Prerequisite:** ACCY 172 or ACCY 269. **Units:** 3.0.

ACCY 271. Tax Accounting Periods and Methods. 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. **Prerequisite:** ACCY 172 or ACCY 269. **Units:** 3.0.

ACCY 272. Taxation of Business Enterprises I - Corporations. 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. **Prerequisite:** ACCY 172 or ACCY 269. **Units:** 3.0.

ACCY 273. Taxation of Business Enterprises II - Partnerships. Discusses general concepts, acquisitions and basis of partnerships interests, operations, transfers of partnership interests, and distributions. Incorporates problem sets, a partnership tax return project, and research projects to enhance analytical and critical thinking skills and compliance experience and to develop students' technical proficiency in the application of partnership concepts. **Prerequisite:** ACCY 172 or ACCY 269. **Units:** 3.0.

ACCY 274. Estate, Gift and Trust Taxation. 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. **Prerequisite:** ACCY 169B or ACCY 269. **Units:** 3.0.

ACCY 275. International Wealth and Asset Management. 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. **Prerequisite:** ACCY 250 or equivalent. **Units:** 3.0.

ACCY 276. U.S. Taxation of International Transactions. 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 be one of the ways to satisfy the culminating experience for the MSBA/Taxation program. **Prerequisite:** ACCY 272. **Units:** 3.0.

ACCY 277. Comparative International Tax Systems. 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. **Prerequisite:** ACCY 250 or equivalent. **Units:** 3.0.

ACCY 280. Management Control Systems. 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. **Units:** 3.0.

ACCY 281. Issues in International Accounting Strategy. Overview of international financial reporting standards (IFRS) and comparison with U.S. Generally Accepted Accounting Principles (GAAP); International accounting issues in the technology sector; informational accounting issues in the manufacturing industries, international accounting issues in business combinations; and intangible asset valuation under U.S. GAAP and IFRS. Successful completion will be one of the ways to satisfy the culminating experience for the MS/Accountancy program. **Prerequisite:** ACCY 262. **Units:** 3.0.

ACCY 295. Internship in Accountancy. 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. **Prerequisite:** Classified graduate status; minimum Sacramento State GPA of 3.0 required. **Graded:** Credit / No Credit. **Units:** 3.0.

ACCY 296. Experimental Offerings in Accountancy. When a sufficient number of qualified students apply, a faculty member may conduct a seminar on a designated advanced topic in accountancy. **Units:** 3.0.

ACCY 299. Special Problems in Accountancy. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

ACCY 500A. Thesis. Completion of a thesis approved for the Master's degree. **Prerequisite:** Advanced to candidacy; completion of MGMT 210 is required for the MBA only. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

ACCY 500B. Project. Completion of a project approved for the Master's degree. **Prerequisite:** Advanced to candidacy; completion of MGMT 210 is required for the MBA only. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

ACCY 500C. Comprehensive Examination for MS/Accountancy and MSBA/Taxation Degrees. **Note:** MS Accountancy degree, student must be in final semester of program. **Prerequisite:** Advanced to candidacy. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Require-

ments (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. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

Master's of Business Administration for Executives

EMBA 210. EMBA Orientation. Includes individual introductions, program overview (content and administrative policies and practices), overviews, critical thinking seminar, seminar on academic research methods and tools, introduction of online technologies for instructional-related activities, and team building activities. **Prerequisite:** Acceptance to the EMBA Program. **Graded:** Credit / No Credit. **Units:** 1.0.

EMBA 222. Managerial Accounting for Executives. Consistent emphasis on managerial accounting and reporting is cost identification, allocation and control. Expands the traditional view of accounting to include an examination of the integration of the historic three tools with cost elements. Expanded view would include environmental and political costs, compliance with multinational reporting standards, tax compliance and treaty cost. **Prerequisite:** EMBA 210. **Units:** 3.0.

EMBA 223. Quantitative Methods for Decision Making. Presents how business decisions are now made in an increasingly competitive and complex business environment. The emphasis will be on how to better respond to this challenge by using quantitative methods to forecast, extrapolate, analyze, and simulate a business situation for effective decision-making. Cases studies will be used to develop those capabilities. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 224. Managerial Finance for Executives. Provides students a well-rounded understanding of the language and financial expectations/performance of organizations. Candidates will learn how to evaluate decisions from the perspective of shareholder and stakeholders. With this perspective they will be better equipped to make better business decisions and also understand the financial impact of those decisions. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 225. Organizational Design and Management. Review the organization theory from a macro perspective (structure, process, technology, people, and culture). Special attention will be paid to organization structure, human resources, design, control, culture and inter-organizational relationship. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 226. Technology Management for Executives. Covers the major challenges organizations deal with today as they attempt to manage their key technological resources as well as with implementing technological innovations. Addresses the digital opportunities and threats organizations face from senior management perspectives. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 227. Strategic Marketing Management. Presents how modern marketing principles can be applied to real-world situations. The emphasis will be on studying strategies used by organizations in today's highly competitive and evolving marketplace. Case studies will be utilized to fully develop techniques for creating marketing programs given varying levels of resources and information available under diverse market conditions. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 228. Strategic Analysis for Executives. Focuses on the competitive strategy of the firm and examines issues central to its long-term competitive position by utilizing the cutting-edge strategic approaches. Develops frameworks that are useful in analyzing a firm's competitive environment and developing firm-specific capabilities that contribute to its competitive advantage. Addresses the economic logic and administrative challenges associated with horizontal diversification, vertical integration and global expansion. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 229. Leadership and Change Management. Introduces the concept of leadership in business organizations. Key themes: leading teams and leading during times of change. An integral part is to study current business leaders and analyze their leadership practices. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 242. Product and Brand Management. An organization's products and services are among the most important determinants of its ultimate survival and success since organizations rely on repeat business. No organization can survive over the long term if its products and services do not serve the needs of its customers, whether they are external or internal to the entity. Focuses on developing successful products and services as an on-going and iterative process. It explores customer needs and expectations change, the dynamics of the marketplace make, and the need to continually refine and improve the product and service offerings. Attention is given to how and when products must be modified over time to achieve their maximum potential, and eventually eliminated so resources can be directed to new products and services with greater long-term value. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 243. Legal Issues in Business Environment. Addresses sales contracts, employment law, alternative dispute resolution, intellectual property, and antitrust matters. Covers the interaction between a client and an attorney, how to use and communicate with a lawyer, and how to make legal-executive decisions. In all components, the course stresses ethical standards and the responsible roles of businesses in society. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 244. Corporate Performance Measurements. Introduces models to evaluate uncertain project outcomes, financial methods to estimate the intrinsic worth of the firm, metrics to evaluate firm performance in terms of shareholder value created, tools to analyze shareholder wealth consequences of corporate restructuring activities, and discusses the ethical implications of corporate restructuring activities. An additional dimension of metrics will include human based metrics such as performance reviews and human development. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 245. Competing in the Global Marketplace. Presents the principles of effective international management in a complex global environment of interactive socio-cultural, economic, and political forces. Covers competitive strategies in the rapidly growing globalization and addresses what today's networked economy offers. **Prerequisite:** Completion of orientation course. **Units:** 3.0.

EMBA 246. Managing Creativity and Innovation. Provides students with a strong theoretical foundation and a set of practical tools for the management of creativity and innovation. It will help students understand the innovation process and rethink an organization's human resources strategy and transform it into system that will promote growth and effectiveness at all levels of the organization. Provides a framework for a learning organization to recognize failures, disruptive technologies, and strategies to overcome them. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 247. Executive Decision Making. Provides a framework for analyzing and identifying key management issues as well as developing plans for action. Focuses on identifying what managers do, what distinguishes effective management, how managers make decisions, and what makes a company excellent. **Prerequisite:** Completion of EMBA Program. **Units:** 3.0.

EMBA 248. Project Management for Executives. Covers the knowledge and skills as well as the principles and practices required to organize, plan and control projects of all sizes. Topics covered: a review of project characteristics and vulnerabilities, development of managerial philosophy and execution objectives, organization structure and interfaces, and management and control techniques. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 249. Management in the Public Sector. Managing public sector organizations requires unique skill sets. Governmental entities serve multiple constituencies, some of which may have differing and competing objectives and needs. Their customers include those who utilize the entity's products and services, taxpayers who fund the organization, publicly elected officials who set new directions with every change in administration, oversight groups which monitor governmental activities, and the ever-watchful media. Accordingly, managers in the public sector need to function effectively in highly volatile and political environments. Traditional and innovative management practices have to be tempered by political realities and the public's emphasis on service with accountability. Managers have to perform their traditional roles while also being public relations specialists in dealing with the various constituencies of the public sector entity. **Prerequisite:** Completion of EMBA 210. **Units:** 3.0.

EMBA 260. EMBA Individual Project. Graded: Thesis in Progress. **Units:** 4.0.

Management Information Systems

MIS 210. Information Systems I. Introduction to business information systems planning and systems development methodologies. Various methodologies are explored and information systems development project planning is emphasized. **Units:** 3.0.

MIS 211. Information Systems II. Introduction to basic and object-oriented programming concepts, data structures for information representation, and database management systems. **Units:** 3.0.

MIS 232. Management Science. 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. **Units:** 3.0.

MIS 240. Communications Technologies for Business. 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. **Prerequisite:** Graduate MIS status or instructor permission. **Units:** 3.0.

MIS 250. Data Management. 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 object-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. **Prerequisite:** Graduate MIS status or instructor permission, and MIS 15 or equivalent. **Units:** 3.0.

MIS 251. Strategic Applications of Information Resources. 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. **Prerequisite:** MSBA/MIS students: MIS 210 and 211, or their equivalents. MBA students: MBA 260 and instructor permission. **Units:** 3.0.

MIS 260. Systems Design. 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. **Prerequisite:** Graduate MIS status or instructor permission. **Units:** 3.0.

MIS 261. Information Technology Integration for the Enterprise. 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. **Prerequisite:** MSBA/MIS students: MIS 260 or MIS 270; MBA students: MBA 260 or permission of instructor. **Units:** 3.0.

MIS 262. Business Project Management. 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 sure their timely completion, risk assessment, key performance measures, and others. **Note:** May be taken twice for credit. **Prerequisite:** MSBA/MIS students: MIS 260; MBA students: MBA 260 or instructor permission. **Units:** 3.0.

MIS 270. Information Technology Operations. 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. **Prerequisite:** Graduate MIS status or instructor permission. **Units:** 3.0.

MIS 272. Strategic Information Technology Planning. 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. **Prerequisite:** MSBA/MIS students: MIS 270; MBA students: MBA 260 or instructor permission. **Units:** 3.0.

MIS 279. Information Technology Leadership. 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. **Prerequisite:** MSBA/MIS students: MIS 261 or MIS 262, MIS 272; MBA students: MBA 260 and instructor permission. **Units:** 3.0.

MIS 280. Decision and Knowledge-Based Systems. 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. **Prerequisite:** MIS 211 or equivalent. **Units:** 3.0.

MIS 281. Topics in the Management of Information Systems. 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. **Prerequisite:** Open to non-MSBA/MIS majors with credit in MIS 271 or equivalent; and to those who have completed MSBA/MIS Program Prerequisites. **Units:** 3.0.

MIS 294. Cooperative Education Experience in Management Information Systems. 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. **Note:** Open to second year MSBA/MIS students. Petitions may be obtained from Tahoe Hall 1037. **Prerequisite:** Completion of two of the following: MIS 240, 250, 260, or 270; minimum Sacramento State GPA of 3.0. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

MIS 295. Internship in Management Information Systems. 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. **Prerequisite:** Completion of two of the following: MIS 240, MIS 250, MIS 260, or MIS 270; minimum Sacramento State GPA of 3.0. **Graded:** Credit / No Credit. **Units:** 3.0.

MIS 296. Experimental Offerings in Management Information Systems. When a sufficient number of qualified students apply, faculty member will conduct a seminar on a designated advanced topic in business. **Units:** 3.0.

MIS 299. Special Problems in Management Information Systems. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

MIS 500A. Thesis. Completion of a thesis approved for the Master's degree. **Prerequisite:** Advanced to candidacy. Completion of MGMT 210 is required. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

MIS 500B. Project. Completion of a project approved for the Master's degree. **Prerequisite:** Advanced to candidacy. Completion of MGMT 210 is required. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

MIS 500C. Comprehensive Examination. For MSBA/MIS. **Prerequisite:** Advanced to 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 MSBA/MIS Degree, student must be in final semester of program. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

Master's in Business Administration

MBA 201. Accounting. Concepts and models of financial accounting are introduced. Included are the analysis, interpretation and reporting of financial events. **Units:** 2.0.

MBA 202. Business Communication Fundamentals. 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. **Units:** 2.0.

MBA 203. Legal Environment of Management. 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. **Units:** 2.0.

MBA 204. Management and Organization Concepts. 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. **Units:** 2.0.

MBA 206. Managerial Statistics Analysis. 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. **Units:** 2.0.

MBA 207. Finance. 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. **Prerequisite:** ECON 204, MBA 201, MBA 206. **Units:** 2.0.

MBA 208. Marketing. Application of decision making in solving marketing problems; such as product, place, promotion and price decisions with reference to consumers and users. **Prerequisite:** ECON 204, MBA 201, MBA 203. **Units:** 2.0.

MBA 209. Production and Operations Analysis. 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. **Prerequisite:** ECON 204, MBA 201, MBA 206. **Units:** 2.0.

MBA 210. Managerial Accounting. 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. **Units:** 3.0.

MBA 220. Financial Management. 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. **Units:** 3.0.

MBA 221. Financial Markets. 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. **Units:** 3.0.

MBA 222. Security Analysis and Portfolio Management. 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. **Units:** 3.0.

MBA 223. Financial Institutions Management. Dramatic changes are taking place in the financial services industry. Boundaries between industry sectors, such as investment banking, commercial banking, and insurance, are breaking down; and the marketplace is becoming increasingly global in nature. Primary objective of this course is to provide a fundamental understanding of the theory and practice of financial decision making in the financial services industry. Attempts to develop concepts, analytical skills, and techniques that blend theoretical and practical factors of financial institutions management. **Units:** 3.0.

MBA 224. Advanced Investment Strategies. 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. **Prerequisite:** MBA 222 (may be taken concurrently) or permission of instructor. **Units:** 3.0.

MBA 225. Financial Aspects of Health Care Administration. 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. **Units:** 3.0.

MBA 230. Behavior Science Applications in Management. Behavioral science theories, concepts, and practices in current use in private and public organizations. Critical evaluation of research supporting those practices. **Units:** 3.0.

MBA 231. Personnel Management. Contemporary problems, issues, and objectives relating to the management of personnel are analyzed. The principle functions comprising the personnel program including those of employee assessment, utilization, supervision, and remuneration are studied in the context of the current social, economic, and political conditions with which the personnel policies and practices of the organization must be concerned. **Units:** 3.0.

MBA 232. Seminar in Negotiation and other Dispute Resolution Methods. 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. **Units:** 3.0.

MBA 233. Seminar in Organization Development. 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. **Prerequisite:** MBA 230 or equivalent. **Units:** 3.0.

MBA 234. Industrial Relations. 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. **Units:** 3.0.

MBA 235. Management of Innovation. 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. **Units:** 3.0.

MBA 236. Current Topics and Processes in Organizational Development. 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. **Units:** 3.0.

MBA 240. Marketing Management. Marketing policy for channels of distribution, pricing brands, advertising, and sales are inter-related at the executive level. Designed to develop capacity for sound decision making by marketing managers. **Units:** 3.0.

MBA 241. Marketing and its Environments. 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. **Units:** 3.0.

MBA 242. Marketing Problems. Consideration of current problems and issues in marketing from the perspective of the individual firm or public agency. **Units:** 3.0.

MBA 243. Contemporary Marketing Function and Practice. An in-depth coverage of a marketing function(s). Explores traditional and contemporary theories, strategies, practices, and issues of the selected functional area(s). **Prerequisite:** MBA 240. **Units:** 3.0.

MBA 244. Research Methodology. Problem-solving approach will emphasize the need to impart tools and skills to formulate and design projects which satisfy action or policy needs. Search for relevant information. Methodologies and research strategies. Data collection and analysis. Measurement and statistical inference. Experimentation and simulation. Instrument survey design. Ethical implications. Report preparation and presentation of results for effective communication. **Units:** 3.0.

MBA 251. Real Estate Finance and Investment. 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. **Units:** 3.0.

MBA 252. Mortgage Markets: Institutions, Securities, and Strategies. 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. **Units:** 3.0.

MBA 253. Seminar in Real Estate Development. 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. **Prerequisite:** MBA 251, PPA 250, advanced to candidacy, and instructor permission. **Units:** 3.0.

MBA 260. Management Information Systems. Use of information technology (IT) as management resource. Focus is on management decision-making related to telecommunications, databases, system development, and decision support systems. Use of technology to reengineer the business organization. **Prerequisite:** Classified graduate status. **Units:** 3.0.

MBA 270. Management of International Operations. 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. **Units:** 3.0.

MBA 280. Issues in Productivity Management. To study the current state of productivity in American industry from an operations management point of view and to discuss timely issues of concern to the manager of operations systems in business, industry, services, government, for profit and nonprofit organizations. Topics, which may vary from time to time, will be selected from areas affecting productivity such as: industrial policy, adoption of technological advances, impact of economic, social and environmental policies, work design, legal decisions, safety, quality control, and others. **Units:** 3.0.

MBA 281. Survey of Quality Management. Introduces the basic concepts and methods of total quality management (TQM); is suitable for all MBA students. Topics include: quality planning and leadership; quality improvement processes and tools; customer satisfaction measurement and management; human resources participation in quality management; and quality improvement activities in the procurement, design, and production of services and manufacturing processes. A field study project in quality management is an integral part of the course. **Units:** 3.0.

MBA 282. Supply Chain Management. Introduces the basic concepts and methods of supply chain management (SCM). Topics include: defining the supply chain, designing supply chain networks, manufacturing/logistics interfaces, supplier management, strategic alliances, SCM tools, product design for SCM, current industry initiatives. Cases and field projects. **Units:** 3.0.

MBA 290. Advanced Strategic Management. This MBA capstone course covers the principles and practices of strategic management from analysis and recommendation through implementation, evaluation and control. Students will analyze and present solutions to case studies. Successful completion of this course will be one of the ways to satisfy the culminating experience for the MBA degree. **Note:** A grade of "B-" or better is required for successful completion. **Prerequisite:** Completion of all MBA core classes; advanced to candidacy; final term of MBA program enrollment. **Units:** 3.0.

MBA 294. Cooperative Education Experience in Management. In-depth supervised work experience in management for the purpose of exposing the students to comprehensive management experience in business, government, or service agencies. **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. **Prerequisite:** Minimum overall GPA of 3.0. **Graded:** Credit / No Credit. **Units:** 6.0-12.0.

MBA 295A. Internship in Finance. 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. **Prerequisite:** Classified graduate status; minimum Sacramento State GPA of 3.0 required. **Graded:** Credit / No Credit. **Units:** 3.0.

MBA 295B. Internship in Marketing. 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. **Prerequisite:** Classified graduate status; minimum Sacramento State GPA of 3.0 required. **Graded:** Credit / No Credit. **Units:** 3.0.

MBA 295C. Internship in Operations Management. 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. **Prerequisite:** Classified graduate status; minimum Sacramento State GPA of 3.0 required. **Graded:** Credit / No Credit. **Units:** 3.0.

MBA 295D. Internship in Organizational Behavior and Management. 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. **Prerequisite:** Classified graduate status; completion of graduate foundation courses plus 6 units of the second year requirement, minimum Sacramento State GPA of 3.0 required. **Graded:** Credit / No Credit. **Units:** 3.0.

MBA 295E. Internship in Urban Land Development. 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. **Prerequisite:** Classified graduate status; completion of graduate foundation courses plus 6 units of the second year requirement, minimum Sacramento State GPA of 3.0 required. **Graded:** Credit / No Credit. **Units:** 3.0.

MBA 296. Experimental Offerings in Business. When a sufficient number of qualified students apply, a faculty member will conduct a seminar on a designated advanced topic in business. **Units:** 3.0.

MBA 299A. Special Problems in Finance. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

MBA 299B. Special Problems in Marketing. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

MBA 299C. Special Problems in Operations Management. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

MBA 299D. Special Problems in Organizational Behavior and Management. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

MBA 299E. Special Problems in Urban Land Development. 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. **Prerequisite:** Classified graduate status. **Graded:** Graded (CR/NC Available). **Units:** 1.0-3.0.

MBA 500A. Thesis. Completion of a thesis approved for the Master's degree. **Prerequisite:** Advanced to candidacy; completion of MBA 244. **Graded:** Thesis in Progress. **Units:** 3.0.

MBA 500B. Project. Completion of a project approved for the Master's degree. **Prerequisite:** Advanced to candidacy; completion of MBA 244. **Graded:** Thesis in Progress. **Units:** 1.0-3.0.

MBA 500C. Comprehensive Examination. **Prerequisite:** 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). **Graded:** Thesis in Progress. **Units:** 1.0.