

# BUSINESS ADMINISTRATION

BACHELOR OF SCIENCE  
MINOR  
MASTER OF BUSINESS ADMINISTRATION  
MASTER OF SCIENCE  
CERTIFICATE



## PROGRAM DESCRIPTION

The School of Business Administration (SBA) offers a broad, professional education in business. The student working toward the Bachelor of Science degree may elect one of the following concentrations: Accountancy; Finance; Human Resources Management; Insurance; International Business; Management Information Systems; Marketing; Operations Management; Real Estate and Land Use Affairs; Strategic Management.

**Courses requiring a specific prerequisite may be taken only after the prerequisite has been completed with at least a “C-” grade.** A student **shall not** enroll in any upper division business administration\* course if he/she has not completed the courses designated in the Pre-Major Program with a minimum “C-” grade in each course and an overall GPA of 2.0 (“C”) for the Pre-Major Program.

A grade of “C-” or better and a GPA of at least 2.0 (“C”) is required in all upper-division courses.

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 9 units must be in upper division courses beyond the “upper division core.”

The School offers a minor in Business Administration, Human Resources Management, and Real Estate and Land Use Affairs. 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. A Certificate in Management is offered for students who wish to pursue career ladders or take advantage of upward mobility programs within a firm or public agency, but who do not wish to pursue a full degree program.

**For more information, contact the Degree Programs Center • Business Bldg., Room 1030 • (916) 278-6771.**

\* The use of the words “business administration” throughout this section refers to courses designated as Accountancy (ACCY), Management (MGMT), Management Information Science (MIS), and Organizational Behavior and Environment (OBE).

## FEATURES

The School of Business Administration is fully accredited by the American Assembly of Collegiate Schools of Business (AACSB), an accrediting agency for national and international schools of business.

Operating a full-time class schedule from 7:00 a.m. to 10:00 p.m., the School is designed to facilitate the full- and part-time student. Presently, the student population of undergraduate business majors is 3,600. To help guide students throughout their business programs, a staff of academic advisors is maintained in the Degree Programs Center, located in Room 1030 of the Business Building. The Center serves students in all aspects of program advising, career advising coordination, and graduation evaluation approval for business majors and minors. In addition, the Center conducts clearinghouse activities relating to most types of petitions.

The School of Business Administration has an active internship program in the community. Petitions for Business internships may be obtained in the Office of Student Affairs, Business 1032.

## ADDITIONAL INFORMATION

### Reinstatement Policy

Students who have been disqualified for academic reasons from the School of Business Administration (SBA) are no longer considered business administration students. **This means that disqualified undergraduate students will not be allowed to enroll in 100-level business courses until they have been reinstated into the business major. If graduate business students are disqualified, this means they will not be allowed to enroll in 200-level business courses until they have been reinstated as a graduate business student.**

To apply for **immediate** reinstatement for the Fall semester, a student must complete and submit a Petition for Reinstatement no later than the third Monday in June. To apply for **immediate** reinstatement for the Spring semester, a student must complete and submit the Petition for

Reinstatement no later than the Monday prior to the first day of instruction. Petitions may be obtained from the Admissions and Records Service Counter, Lassen Hall (LSN), and must be submitted to the Degree Programs Center (DPC), SBA, BUS-1030.

If students do not enroll for classes the semester immediately following disqualification, a Petition for Reinstatement is used to apply for readmission to the major and must be obtained from the Admissions and Records Service Counter (Lassen Hall). Students who were reinstated to the University to enroll in nonbusiness classes the semester immediately following disqualification, must submit a Change of Major Petition indicating request for reinstatement. The form must be obtained from the DPC, (BUS-1030). The completed Petition, accompanied with a complete set of transcripts of all college-level courses taken, supporting documentation of explanation, and credible evidence must be submitted to the DPC.

### Course Repeat Policy

An **undergraduate student** is allowed to petition to repeat a course required in the major or minor **two times** (this allows a total of three times that a course may be taken for credit towards the major). Students who do not attain the required grades for major or minor courses will not be allowed to continue in the program.

A **classified graduate student** may repeat only one masters course.

See the CSUS University repeat policy.

### Credit by Examination

The School of Business Administration (SBA) implements the University policy for Credit by Examination by defining two possibilities: (1) a challenge for credit, and (2) a challenge for waiver.

#### Challenge for Credit

- A challenge for credit may **not** be used for any courses specified by major or minor curricula, including those courses identified as elective courses for the concentrations.
- The student may enroll in the course which he or she wishes to challenge, however, no such course may be challenged after the official drop deadline (second week of the semester).

#### Challenge for Waiver

- The waiver by challenge policy is internal to the SBA and does not involve the Office of Admissions and Records.
- Students occasionally complete coursework at other institutions that is not given transfer credit by CSUS. Such students may file a Challenge for Waiver if there is a SBA course that seems similar. A petition for waiver may be submitted for core courses only. This option is available to undergraduate and graduate students.
- Academic credit is not earned by a Challenge for Waiver. The requirement for completing the class is waived, providing the student enrolls in and satisfactorily completes an elective class in that discipline. The elective class will be determined by the Department Chair whose class is being challenged.

## Add/Drop Policy

All business students are expected to familiarize themselves with the School's Add/Drop policy. For policy and procedural requirements, see the DPC, BUS-1030, (916) 278-6771.

---

## MAJOR REQUIREMENTS • BS

---

Total units required for BS: 128

Total units required for Major: 66-81 units

**Courses in parentheses are prerequisites.**

A student shall not enroll in any of the Major program or Concentration courses until he/she has completed the Pre-Major program with a grade "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 Pre-Major Program may select only ACCY 160A, for Accountancy majors only; COMS 103; MIS 101; OBE 130; and/or OBE 150.

**All business majors and pre-majors shall demonstrate computer literacy and competency prior to taking 100-level courses** except OBE 150. This requires passing scores in examinations on each of the following areas:

- Elements of microcomputer hardware and systems software for IBM-compatible computers (covered in MIS 1A)
- Basic facility with spreadsheets using the School's standard spreadsheet package (covered in MIS 1B or CSC 6B)
- Word processing and presentation graphics (covered in MIS 1C)

Students may acquire the requisite skills by successfully completing the courses in parentheses. Students who acquire the requisite skills by other means need only pass the examinations. Contact the Department of Management Information Science in BUS-2065 for more information.

**Note:** A grade of "C-" or better and an overall GPA of 2.0 ("C") is required in all courses.

#### A. Required Lower Division Courses (Pre-Major) (18-21 units)

(3) ACCY 1	Accounting Fundamentals
(3) ACCY 2	Managerial Accounting (ACCY 1)
(3) STAT 1	Introduction to Statistics
(3) OBE 18	Legal Environment of Business (not required of Accountancy Concentration)
(3) ECON 1A	Introduction to Macroeconomic Analysis
(3) ECON 1B	Introduction to Microeconomic Analysis
(3) MATH 23	Business Calculus (MATH 9)

When enrolled in the last of the Pre-Major Program, students must file a Change of Major request in the Degree Programs Center (BUS-1030), School of Business Administration, to officially declare Business Administration as their major.

#### B. Required Upper Division Core Courses (Major) (27 units)

(3) MIS 101	Data Analysis for Managers
(3) COMS 103	Presentational Speaking in the Organization
(3) OBE 130	Business Communications
(3) MGMT 120	Principles of Marketing
(3) MGMT 133	Business Finance

- (3) OBE 150 Management of Contemporary Organizations
- (3) MIS 175 Computer Information Systems for Management
- (3) MGMT 180 Operations Management
- (3) MGMT 182 Strategic Management (completion of all Upper Division Core courses except MIS 175)

**C. Concentration Requirements (18-36 units)**

Select one of the concentrations below.

All students must choose a concentration to complete their requirements for the Bachelor of Science degree. Students who are uncertain about which concentration to choose are encouraged to select the Strategic Management concentration, as it is the most general. Note that the structure of the Strategic Management concentration program provides an overlap with most other concentrations, thus making concentration changes possible. Students who wish a more customized program may elect to complete the requirements for additional concentrations. For example, students may elect dual concentrations such as Strategic Management and Human Resources Management, or Accountancy and Management Information Systems. For more information about program options, contact the Degree Programs Center (BUS-1030).

**1. Accountancy Concentration (36 units)**

The objective of the Accountancy concentration is to provide conceptual and practical knowledge to graduates who will prepare, report, and analyze economic and financial information used for making sound managerial decisions.

Students seeking careers in Accountancy are preparing to enter a demanding profession with opportunities in public accounting firms, business, industry, government, tax agencies, financial institutions, and nonprofit organizations. A graduate from CSUS in Accountancy can become a Certified Public Accountant, a Certified Internal Auditor, or earn the Certificate in Management Accounting. The responsibilities placed upon the accountant demand an expanding educational requirement both quantitatively and qualitatively. A student may choose to take an additional 30 units for the MS in Accountancy.

The full program is shown below to allow students to plan their program in Accountancy:

**a. Preparation for Entering the Program - Level I (87 units)**

- (60) General Education and Pre-Major Program Requirements (See the School of Business Administration Degree Programs Center for a detailed list of the courses.)
- (27) Major (Upper Division) Program Requirements

**b. Accountancy Concentration - Level II (36 units)**

- (3) ACCY 160A Intermediate Accounting
- (3) ACCY 160B Intermediate Accounting (ACCY 160A)
- (3) ACCY 160C Intermediate Accounting (ACCY 160A)
- (3) ACCY 161A Cost Accounting
- (3) ACCY 161B Cost Accounting (ACCY 161A)
- (3) ACCY 162 Auditing (ACCY 160B)
- (3) ACCY 163 Accounting Information Systems Development (ACCY 160A, 160B, 160C, 161A) **OR**
- MIS 121 Computer-Based Info. Systems
- (3) ACCY 169A Federal Tax Procedures
- (3) ACCY 169B Federal Tax Procedures (ACCY 169A)

- (3) OBE 119A Business Law for Accountants
- (3) OBE 119B Business Law for Accountants (OBE 119A)
- (3) ECON 100B Intermediate Micro-Economic Theory (ECON 1A, 1B)

**c. Master of Science in Accountancy - Level III**

See details in the graduate program

**2. Finance 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.

- (3) MGMT 134 Financial Management (MGMT 133)

(18) Select one of the following:

**a. General Finance**

- (3) MGMT 136 Modern Portfolio Management (MGMT 133)
  - (3) MGMT 137 Financial Institutions & Markets (MGMT 133) **OR**
  - ECON 135 Money & Banking (ECON 1A)
  - (3) MGMT 138 Principles of Risk Management & Insurance
  - (9) Select three of the following:
    - ACCY 160A Intermediate Accounting
    - ECON 100A Intermediate Macroeconomic Theory (ECON 1A, 1B; or equivalent)
    - ECON 100B Intermediate Microeconomic Theory (ECON 1A, 1B; or equivalent)
    - ECON 135\* Money & Banking (ECON 1A or 104; 109)
    - ECON 192 International Finance: Theory & Practice (ECON 1A, 1B; or permission of instructor)
    - MGMT 127 Sales Management
    - MGMT 135 Investments (MGMT 133)
    - MGMT 137\* Financial Institutions & Markets (MGMT 133)
    - MGMT 174 Multinational Business Finance (MGMT 133 or permission of instructor)
    - MIS 125 Microcomputers for Managers
- \*If not taken previously can be taken as an elective.

**b. Managerial Finance**

- (3) MGMT 135 Investments (MGMT 133)
- (3) MGMT 137 Financial Institutions & Markets (MGMT 133)
- (3) MGMT 138 Principles of Risk Management & Insurance
- (9) Select three of the following:
  - ACCY 160A Intermediate Accounting
  - ECON 100A Intermediate Macroeconomic Theory (ECON 1A, 1B; or equivalent)
  - ECON 135 Money & Banking (ECON 1A or 104; 109)
  - MGMT 136 Modern Portfolio Management (MGMT 133)
  - MGMT 174 Multinational Business Finance (MGMT 133 or permission of instructor)
  - MIS 125 Microcomputers for Managers

**c. Financial Institutions**

- (3) MGMT 135 Investments (MGMT 133)
- (3) MGMT 136 Modern Portfolio Management (MGMT 133)
- (3) MGMT 137 Financial Institutions & Markets (MGMT 133)
- (9) Select three of the following:
  - ECON 100A Intermediate Macroeconomic Theory (ECON 1A, 1B; or equivalent)
  - ECON 135 Money & Banking (ECON 1A or 104; 109)
  - ECON 192 International Finance: Theory & Practice (ECON 1A, 1B; or permission of instructor)
  - MGMT 138 Principles of Risk Management & Insurance
  - MGMT 174 Multinational Business Finance (MGMT 133 or permission of instructor)
  - OBE 142 Real Estate Finance (OBE 19, MGMT 133)

**d. Investments**

- (3) MGMT 135 Investments (MGMT 133)
- (3) MGMT 136 Modern Portfolio Management (MGMT 133)
- (3) MGMT 137 Financial Institutions & Markets (MGMT 133)
- (9) Select three of the following:
  - ECON 100B Intermediate Microeconomic Theory (ECON 1A, 1B; or equivalent)
  - ECON 135 Money & Banking (ECON 1A or 104; 109)
  - MGMT 126 Salesmanship **OR**
  - MGMT 127 Sales Management
  - MGMT 138 Principles of Risk Management & Insurance
  - MGMT 174 Multinational Business Finance (MGMT 133 or permission of instructor)
  - MIS 125 Microcomputers for Managers
  - OBE 143 Real Estate Investment & Valuation (OBE 19, MGMT 133)

**3. Human Resources Management Concentration (18 units)**

The competence and skill needed to effectively manage people in work settings will be increasingly important to organizations in future years. To meet this challenge, this area is intended for two types of management-oriented students: (1) Students who believe that they will be more effective in their future careers if they master the skill of managing people in technical work settings as line managers and (2) Students who plan to specialize in the industrial relations and personnel functions as staff managers.

This area is concerned with developing and disseminating knowledge and skills concerned with the management and utilization of human resources to meet the needs of individuals and organizations in the private, public, and nonprofit sectors. The area utilizes behavioral and management theories and empirical knowledge in the fields of:

- Personnel Management
- Organizational Behavior and Change
- Compensation and Benefits Management
- Management Training and Development
- Dispute Resolution and Conflict Management
- Industrial and Labor Relations

Students can obtain information on different career options in the area and the courses that support these career options by contacting the Department of Organizational Behavior and Environment, BUS-2028. Students can then select those courses that will best help them prepare for their future career plans.

- (3) OBE 153 Management of Human Resources
- (3) OBE 155 Dispute Resolution Strategies in Contemporary Organizations
- (3) OBE 156 Compensation Management
- (3) OBE 157 Industrial Relations
- (3) OBE 158 Labor & Employment Laws, Policies & Practices
- (3) Select one of the following:
  - OBE 117 Business, Ethics & Society
  - OBE 151 Diversity & Management
  - OBE 152 Human Resources Management Information Systems
  - OBE 154 Management Skills Seminar (OBE 150; OBE 153 recommended)
  - OBE 159 Applied Management Skills
  - OBE 160 Organization Performance & Change

**Note:** With advisor approval, students may also elect to take one of the following: ECON 150, MGMT 139B, 160, or PSYC 169.

**4. Insurance Concentration (18 units)**

The purpose of the Insurance area of concentration is threefold: First, part of the concentration is offered as a tool for the future manager whose academic concentration is in another area of the School or University. Second, it serves as an introduction to insurance for those students who manifest an interest in an insurance career. Finally, the information contained in one or more of the insurance courses offered is highly useful consumer information. The concentration is intended to be integrated with the other areas of the School, but specifically for those students having a career interest in Finance, Human Resources Management, Marketing, Real Estate, and Law.

- (3) MGMT 138 Principles of Risk Management & Insurance
- (3) MGMT 139A Business Property & Liability Insurance (MGMT 138)
- (3) MGMT 139B Employee Benefits & Financial Planning (MGMT 138)
- (9) Select three of the following:

**a. Finance**

- MGMT 134 Financial Management (MGMT 133)
- MGMT 135 Investments (MGMT 133)
- MGMT 136 Modern Portfolio Management (MGMT 133)

**b. Real Estate**

- OBE 140 Managerial Real Estate (OBE 19, MGMT 133)

**c. Personnel**

- OBE 153 Management of Human Resources
- OBE 156 Compensation Management

**d. Industrial Relations**

- OBE 157 Industrial Relations
- OBE 158 Labor Relations Law

**e. Salesmanship**

- MGMT 125 Advertising (MGMT 120)
- MGMT 126 Salesmanship (MGMT 120)
- MGMT 127 Sales Management (MGMT 120)

**f. Law**

- OBE 117 Business, Ethics & Society
- OBE 118 Legal Environment of Business II

**g. Accounting**

- ACCY 169A Federal Tax Procedures



### 5. International Business Concentration (24 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.

This concentration requires minimum competency in a foreign language. Competence is met by completion of coursework at the 2B level (4th semester) with a grade of "C" or better; or by admission to CSUS from a non-English speaking high school; or by a letter from a professor or government consul affirming a level equivalent to the above.

- (3) MGMT 172 International Business
- (6) Select two of the following:
  - ACCY 166 International Accounting
  - MGMT 173 Multinational Marketing (MGMT 120 or permission of instructor)
  - MGMT 174 Multinational Business Finance (MGMT 133 or permission of instructor)
- (9) Select one of the following:
  - Upper Division Foreign Language Requirements
  - Upper Division Area Studies Requirements\*
  - Approved Overseas University Study

Successful completion of an overseas internship program may be substituted for units in any of the three areas. The remaining units should be internship related.

\*See the Degree Programs Center (BUS-1030) for a list of courses.

- (6) Select two courses from one of the following areas:

#### a. Marketing

- MGMT 121 Marketing Research & Information (MGMT 120)
- MGMT 122 Buyer Behavior (MGMT 120)
- MGMT 126 Salesmanship (MGMT 120)
- MGMT 129 Marketing Management (MGMT 120, senior standing)

#### b. Finance

- MGMT 134 Financial Management (MGMT 133)
- MGMT 135 Investments (MGMT 133)
- MGMT 137 Financial Institutions & Markets (MGMT 133)
- MGMT 138 Principles of Risk Management & Insurance

#### c. Accounting

- ACCY 160A Intermediate Accounting
- ACCY 160B Intermediate Accounting (ACCY 160A)
- ACCY 161A Cost Accounting
- ACCY 161B Cost Accounting (ACCY 161A)

#### d. Economics

- GEOG 141 Geography of Economic Activity
- ECON 190 International Economic Relations (ECON 1A, 1B; or permission of instructor)
- ECON 192 International Finance: Theory & Practice (ECON 1A, 1B; or permission of instructor)
- ECON 193 Economics of Underdeveloped Countries (ECON 1A or permission of instructor)

#### e. Human Resources Management

- OBE 153 Management of Human Resources
- OBE 154 Management Skills Seminar (OBE 150)
- OBE 156 Compensation Management
- OBE 157 Industrial Relations

### f. Management Information Systems

- MIS 102 Advanced COBOL (MIS 30)
- MIS 121 Computer-Based Information Systems
- MIS 125 Microcomputers for Managers

### g. Operations Management

- MGMT 170 Management Problems (OBE 150)
- MGMT 171 Distribution Management (MGMT 180)
- MGMT 187 Entrepreneurship
- MGMT 188 Operations Strategy (MGMT 180)

### 6. Management Information Systems 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.

- (3) MIS 30 Introduction to Applications Programming Using COBOL (MIS 1A, 1B, 1C)
- (3) MIS 102 Advanced COBOL (MIS 30)
- (3) MIS 114 Data Base Management Systems for Business
- (3) MIS 115 Business Telecommunications
- (3) MIS 116A Systems Development Life Cycle I (MIS 30, 101)
- (3) MIS 116B Systems Development Life Cycle II (MIS 114, 116A, OBE 130)

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

#### Group A:

- MIS 104 Business Programming for Small Computers (MIS 30)
- MIS 108 Adv. Applications Programming Environment (MIS 102)
- MIS 118 Fourth Generation Language Application (MIS 114)

#### Group B:

- MIS 122 Microcomputers for MIS Professionals (Computer literacy)
- MIS 127 Decision Support & Expert Systems Application
- MIS 132 Management Science Techniques
- MIS 135 Simulation for Managerial Decision Making (MGMT 180 recommended)

### 7. Marketing Concentration (21 units)

The Marketing concentration emphasizes the conceptual understanding and development of professional skills essential to marketing-oriented careers in such fields as advertising, public relations, product and service management, retail management, international marketing, marketing research, and sales. 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.

- (3) MGMT 121 Marketing Research & Information (MGMT 120)
- (3) MGMT 122 Buyer Behavior (MGMT 120)
- (3) MGMT 129 Marketing Management (MGMT 120, senior standing)
- (12) Select one of the following tracks:
  - a. Sales Management**
    - (3) MGMT 124 Retail Management
    - (3) MGMT 126 Salesmanship (MGMT 120)
    - (3) MGMT 127 Sales Management (MGMT 120)
    - (3) Select one of the following:
      - MGMT 105 Business Forecasting
      - MGMT 123 Public Relations & Ethics in Business
      - MGMT 125 Advertising (MGMT 120)
      - MGMT 134 Financial Management (MGMT 133)
      - MGMT 160 Principles of Quality Management
      - MGMT 172 International Business
      - MGMT 173 Multinational Marketing (MGMT 120 or permission of instructor)
  - b. Marketing Communications**
    - (3) MGMT 123 Public Relations & Ethics in Business
    - (3) MGMT 125 Advertising (MGMT 120)
    - (3) MGMT 126 Salesmanship (MGMT 120)
    - (3) Select one of the following:
      - MGMT 105 Business Forecasting
      - MGMT 124 Retail Management (MGMT 120)
      - MGMT 127 Sales Management (MGMT 120)
      - MGMT 134 Financial Management (MGMT 133)
      - MGMT 160 Principles of Quality Management
      - MGMT 171 Distribution Management (MGMT 180)
      - MGMT 173 Multinational Marketing (MGMT 120 or permission of instructor)
  - c. Retail Management**
    - (3) MGMT 124 Retail Management (MGMT 120)
    - (3) MGMT 125 Advertising (MGMT 120)
    - (3) MGMT 127 Sales Management (MGMT 120)
    - (3) Select one of the following:
      - MGMT 105 Business Forecasting
      - MGMT 123 Public Relations & Ethics in Business
      - MGMT 126 Salesmanship (MGMT 120)
      - MGMT 127 Sales Management (MGMT 120)
      - MGMT 134 Financial Management (MGMT 133)
      - MGMT 160 Principles of Quality Management
      - MGMT 173 Multinational Marketing (MGMT 120 or permission of instructor)
      - MGMT 187 Entrepreneurship
  - d. International Marketing**
    - (3) MGMT 123 Public Relations & Ethics in Business
    - (3) MGMT 172 International Business
    - (3) MGMT 173 Multinational Marketing (MGMT 120 or permission of instructor)
    - (3) Select one of the following:
      - MGMT 105 Business Forecasting
      - MGMT 124 Retail Management (MGMT 120)
      - MGMT 125 Advertising (MGMT 120)
      - MGMT 126 Salesmanship (MGMT 120)
      - MGMT 127 Sales Management (MGMT 120)
      - MGMT 160 Principles of Quality Management
      - MGMT 171 Distribution Management (MGMT 180)
      - MGMT 174 Multinational Business Finance (MGMT 133 or permission of instructor)

- e. Marketing Management**
- (12) Select four of the following:
  - MGMT 105 Business Forecasting
  - MGMT 123 Public Relations & Ethics in Business
  - MGMT 124 Retail Management (MGMT 120)
  - MGMT 125 Advertising (MGMT 120)
  - MGMT 126 Salesmanship (MGMT 120)
  - MGMT 127 Sales Management (MGMT 120)
  - MGMT 134 Financial Management (MGMT 133)
  - MGMT 160 Principles of Quality Management
  - MGMT 171 Distribution Management (MGMT 180)
  - MGMT 172 International Business
  - MGMT 173 Multinational Marketing (MGMT 120 or permission of instructor)

## 8. Operations Management Concentration (21 units)

- The curriculum in Operations Management (OM) is concerned with the organization, methods, and language employed in managing production/operations systems which turn out goods or services. Students who concentrate in OM 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.
- (3) MGMT 181 Purchasing & Materials Management (MGMT 180)
  - (3) MGMT 183 Operations Systems Design (MGMT 180)
  - (3) MGMT 186 Operations Planning & Inventory Control (MGMT 180)
  - (3) MGMT 171 Distribution Management (MGMT 180) **OR**
  - MGMT 188 Operations Strategy (MGMT 180)
  - (3) OBE 153 Management of Human Resources **OR**
  - MGMT 160 Principles of Quality Management
  - (6) Select two of the following:
    - ACCY 161A Cost Accounting
    - ECON 100B Intermediate Microeconomic Theory (ECON 1A and 1B, **or** equivalent)
    - MGMT 105 Business Forecasting
    - MGMT 160\* Principles of Quality Management
    - MGMT 170 Management Problems (OBE 150)
    - MGMT 171\* Distribution Management (MGMT 180)
    - MGMT 188\* Operations Strategy (MGMT 180)
    - MGMT 196E Experimental Offerings in Operations Management
    - MIS 121 Computer-Based Information Systems
    - MIS 132 Management Science Techniques
    - MIS 135 Simulation for Managerial Decision Making (MGMT 180 recommended)
    - OBE 157 Industrial Relations

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

## 9. Real Estate and Land Use Affairs 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 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.

- (3) OBE 19 Real Estate Principles
- (3) OBE 141 Managerial Real Estate Law (OBE 19)
- (3) OBE 142 Real Estate Finance (OBE 19, MGMT 133)
- (3) OBE 145 The Land Use Regulatory & Entitlement Process (OBE 19)
- (3) OBE 149 Capstone Seminar in Real Estate and Land Use (Completion of 9 units of required real estate courses, including OBE 19)
- (6) Select two of the following:
  - MGMT 105 Business Forecasting
  - MGMT 136 Modern Portfolio Management (MGMT 133)
  - MGMT 137 Financial Institutions & Markets (MGMT 133)
  - MGMT 138 Principles of Risk Management & Insurance
  - OBE 117 Business, Ethics & Society (Passing score on the WPE)
  - OBE 140 Managerial Real Estate (OBE 19, MGMT 133)
  - OBE 143 Real Estate Investment & Valuation (OBE 19, MGMT 133)
  - OBE 196 Experimental Offerings in Real Estate & Land Use Affairs

#### 10. Strategic Management Concentration (21 units)

The Strategic 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.

- (3) MGMT 170 Management Problems (recommended to precede MGMT 182)
- (18) Select one course from each of the following areas:
  - a. Environment**
    - MGMT 123 Public Relations & Ethics in Business
    - MGMT 160 Principles of Quality Management
    - MGMT 172 International Business
    - MGMT 187 Entrepreneurship
    - OBE 117 Business, Ethics & Society (Passing score on the WPE)
    - PHIL 103 Business & Computer Ethics
  - b. Finance**
    - MGMT 134 Financial Management (MGMT 133)
    - MGMT 135 Investments (MGMT 133)
    - MGMT 138 Principles of Risk Management & Insurance
    - OBE 140 Managerial Real Estate (OBE 19, MGMT 133)
  - c. Human Resources**
    - OBE 153 Management of Human Resources
    - OBE 154 Management Skills Seminar (OBE 150; OBE 153 recommended)
    - OBE 157 Industrial Relations
  - d. Information/Control**
    - ACCY 161A Cost Accounting
    - MGMT 105 Business Forecasting
    - MGMT 186 Operations Planning & Inventory Control (MGMT 180)
    - MIS 121 Computer-Based Information Systems

#### e. Marketing

- MGMT 121 Marketing Research & Information (MGMT 120)
- MGMT 124 Retail Management (MGMT 120)
- MGMT 125 Advertising (MGMT 120)
- MGMT 126 Salesmanship (MGMT 120)
- MGMT 127 Sales Management (MGMT 120)

#### f. Operations Management

- MGMT 171 Distribution Management (MGMT 180)
- MGMT 181 Purchasing & Materials Management (MGMT 180)
- MGMT 183 Operations Systems Design (MGMT 180)
- MGMT 188 Operations Strategy (MGMT 180)

---

## SPECIAL MAJOR

---

### Total Quality Management (18 units)

The Special Major in Total Quality Management (TQM) is a BS program offered conjointly with community colleges who offer an associate degree or certificate in TQM. Admission to the TQM program assumes completion of an associate degree in TQM **OR** a Certificate in TQM from a community college **and approval** of the Special Major list of courses by the student's academic advisor and the Associate Vice President of Academic Affairs. Students are **warned** not to initiate this program without such approvals as degree requirements are subject to change.

---

## MINOR REQUIREMENTS

---

### Business Administration (24 units)

The Business Administration minor requires 24 units, all of which must be taken in Business Administration\*, with the exception of the STAT 1 requirement. At least 9 upper division units must be taken in residence. Business Administration\* 195 and 199 may not be applied to the minor. A student shall demonstrate computer literacy and competency prior to taking 100-level courses except OBE 150. To earn a minor in Business Administration, a student must have a minimum GPA of 2.0 ("C") in their Business courses with the minimum acceptable grade for any course being a "C-." **Courses in parentheses are prerequisites.** Specific course requirements are:

- (3) ACCY 1 Accounting Fundamentals
- (3) ACCY 2 Managerial Accounting (ACCY 1)
- (3) STAT 1 Introduction to Statistics
- (3) OBE 18 Legal Environment of Business I
- (3) OBE 150 Management of Contemporary Organizations
- (3) Select one of the following:
  - MGMT 120 Principles of Marketing (ACCY 1, 2, STAT 1, OBE 18)
  - MGMT 133 Business Finance (ACCY 1, 2, STAT 1, OBE 18)
  - MGMT 180 Operations Management (ACCY 1, 2, STAT 1, OBE 18)
- (6) Electives Two 100-level Business\* courses

\*"Business Administration" refers to courses designated as Accountancy (ACCY), Management (MGMT), Management Information Science (MIS), and Organizational Behavior and Environment (OBE).

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 permission of the instructor in each course prior to enrolling.**

### Human Resources Management (18 units)

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.

Specific course requirements are:

- (3) OBE 150 The Management of Contemporary Organizations
- (3) OBE 153 Management of Human Resources
- (3) OBE 154 Management Skills Seminar (OBE 150)
- (3) OBE 156 Compensation Management
- (3) OBE 157 Industrial Relations **OR**
- OBE 158 Labor & Employment Laws, Policies & Practices
- (3) Select one of the following:
  - OBE 117 Business, Ethics & Society (Passing score on the WPE)
  - OBE 151 Diversity & Management
  - OBE 155 Dispute Resolution Strategies in Contemporary Organizations
  - OBE 157\* Industrial Relations
  - OBE 158\* Labor & Employment Laws, Policies & Practices
  - OBE 160 Organization Performance & Change
  - OBE 190 Public Agency Decision Making

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

### Real Estate and Land Use Affairs (15 units)

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.

Specific course requirements are:

- (3) OBE 19 Real Estate Principles
- (3) OBE 141 Managerial Real Estate Law (OBE 19)
- (3) OBE 142 Real Estate Finance (OBE 19, MGMT 133) **OR**
- OBE 143 Real Estate Investment & Valuation (OBE 19, MGMT 133)
- (3) OBE 145 The Land Use Regulatory & Entitlement Process (OBE 19)
- (3) Select one of the following:
  - OBE 117 Business, Ethics & Society (Passing score on the WPE)
  - OBE 140 Managerial Real Estate (OBE 19, MGMT 133)
  - OBE 142\* Real Estate Finance (OBE 19, MGMT 133)
  - OBE 143\* Real Estate Investment & Valuation (OBE 19, MGMT 133)
  - OBE 196 Experimental Offerings in Business Problems
  - MGMT 136 Modern Portfolio Management (MGMT 133)
  - MGMT 137 Financial Institutions & Markets (MGMT 133)

MGMT 138 Principles of Risk Management & Insurance

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

The non-Business undergraduate student considering pursuing graduate study in business administration (MBA, MS/Accountancy, or MS/Management Information Systems) is encouraged to seek a minor in business administration, and seek advice in selecting courses from the SBA 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 128 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.

---

## GRADUATE PROGRAMS

---

The School of Business Administration offers the following graduate level programs: the Master of Business Administration (**MBA**); the Master of Business Administration with concentrations in Finance (**MBA/Finance**), Human Resources Management (**MBA/Human Resources Management**), Management Computer Applications (**MBA/Management Computer Applications**), Managerial Accounting (**MBA/Managerial Accounting**), Marketing (**MBA/Marketing**), and Urban Land Development (**MBA/Urban Land Development**); the Master of Science in Accountancy (**MS/Accountancy**); the Master of Science in Accountancy with a concentration in Taxation (**MS/Accountancy-Taxation**); and the Master of Science in Business Administration with a Management Information Systems option (**MS/MIS**).

For instructional purposes in most graduate courses in the School of Business Administration, extensive use is made of the "case method," or more precisely, of 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  
Management Information Systems  
Marketing  
Operations Management  
Organizational Behavior and Management  
Urban Land Development

The MBA is 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 **MS/Accountancy** involves more specialization than the MBA and prepares the participants for professional careers in institutional, managerial, and public accountancy. The program is patterned after the Accreditation Policies, Procedures, and Standards of the American Assembly of Collegiate Schools of Business and the Statement of Policies by the American Institute of Certified Public Accountants in cooperation with other major accounting organizations representing the several areas of accounting specialization. The program is designed to accommodate the student who has had an undergraduate concentration in accounting, as well as the student with no accounting background.

The **MS/MIS** is designed to prepare students for specialized professional careers in developing and managing computer-based information systems. This program is designed to accommodate the student who has had an undergraduate background in management information science. However, students not possessing MIS training may participate in the MS/MIS program after taking background courses.

## Admission Requirements

Admission as a Classified graduate student in the School of Business Administration (SBA) is based on:

- the candidate's overall **and** last 60 units GPA from his/her bachelor's program
- completion of the Foundation courses, i.e., Pre-Business Master courses with at least a 3.0 GPA
- the candidate's performance on the Graduate Management Admission Test (GMAT) or any approved relevant testing device which was taken within five years from the date of application
- foreign students are required to take the Test of English as a Foreign Language (TOEFL) and receive a minimum score of 550

The School of Business Administration reserves the right to revise the admissions standards and to limit enrollment in its graduate programs.

## Admission Procedures for Pre-Business and Business Masters' Programs

All prospective graduate students must have a baccalaureate from a regionally accredited four-year institution of higher learning or the equivalent from a foreign institution and must file the following with the Graduate Center:

- the application for graduate school admission submitted according to the filing deadlines.
- two sets of official transcripts from all colleges and universities attended, **other** than CSUS (send official transcripts with application for faster processing).
- a copy of GMAT scores or any approved relevant testing device which was taken within five years from the date of application
- a copy of TOEFL scores (foreign students only)

The student who is completing the Pre-Business Master program and wants to change his/her status to Classified should use only the Application for Classification form.

The filing dates for receipt of applications, transcripts and test scores are as follows:

Fall Semester: November 1 - June 1  
Spring Semester: August 1 - December 1

Applicants who are approved for admission will receive a letter from the Associate Vice President for Research and Graduate Studies informing them that they have been admitted as Pre-Business or Classified graduate students. Included with that correspondence will be an Acceptance Form which the new graduate student must then return to the SBA Graduate Programs Office, BUS-1035.

## Degree Requirements

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. Students who have not completed the equivalent to the Foundation courses will be admitted as Pre-Business Masters. The Foundation courses provide an academic background of knowledge in the various fields of business; the Masters' programs build upon this common background.

Pre-Business Master students who are registered in the last of the Foundation courses must file an Application for Classification with the Graduate Programs Office (BUS-1035), School of Business Administration, to be able to enroll in the courses designated as Program Requirements. The student's academic status will be reviewed to assure that s/he meet the necessary criteria to be accepted as a Classified Graduate student.

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

- Mathematics: at least one semester of calculus
- Statistics: an introductory course in probability and statistics
- Computer Usage: literacy may be demonstrated by coursework or competency examination

A student may gain the necessary proficiencies in many ways; no proficiency courses can count in the Program Requirements.

A GPA of at least 3.0 (B) is required in all Foundation courses taken at CSU, Sacramento, and program requirement courses presented for the degree.

A student who has a baccalaureate degree or minor in business administration from an accredited college or university may have completed all or most of the Foundation courses. However, students will be required to take certain of these Foundation courses if they have: (1) failed to complete one or more of the required courses, (2) less than a 3.0 GPA in the required courses, (3) a "D" in any comparable undergraduate course requirements, (4) cannot demonstrate currency in these courses, or (5) completed a bachelor's degree at a foreign institution.

Of the 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 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. An outline of degree requirements follows:

#### **Foundation Requirements (19 units)**

**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.

- (3) ECON 204 Business Economics
- (2) ACCY 201 Accounting
- (2) OBE 203 Legal Environment of Management
- (2) OBE 204 Management & Organization Concepts
- (2) MIS 206 Managerial Statistical Analysis
- (2) MGMT 207 Finance (ECON 204, ACCY 201, MIS 206)
- (2) MGMT 208 Marketing (ECON 204, ACCY 201, OBE 203)
- (2) MGMT 209 Production & Operations Analysis (ECON 204, ACCY 201, MIS 206)
- (2) MGMT 282 Business Policy (all Foundation courses except MGMT 209)

---

## **MBA PROGRAMS**

---

### **MBA/General (31-33 units)**

#### **A. Program Requirements (21 units)**

- (3) ACCY 240 Management Accounting
- (3) MGMT 222 Management of International Operations
- (3) MGMT 223 Marketing Management
- (3) MGMT 234 Financial Management
- (3) MGMT 280 Issues in Productivity Management
- (3) MIS 221 Management Information Systems
- (3) OBE 252 Behavioral Science Applications in Management

#### **B. Electives (9 units)**

Students should see a graduate faculty advisor for prior approval of their elective courses. No more than six (6) units may be taken outside the SBA. Graduate Business students may apply a maximum of six (6) units of supervisory coursework in Business to the degree: 3 units of internship (295), 3 units of Special Problems (299).

#### **C. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) \* 500A Thesis (MGMT 210)
- (3) \* 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

\*Refers to ACCY, MGMT, MIS, or OBE.

### **MBA/Finance (31-33 units)**

#### **A. Program Requirements (21 units)**

See MBA/General Program Requirements.

#### **B. Concentration Requirements (9 units)**

- (3) MGMT 236 Security Analysis & Portfolio Management
- (3) MGMT 237 Financial Institutions Management
- (3) Any 200-level MGMT course or course approved by the student's advisor

#### **C. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) MGMT 500A Thesis (MGMT 210)
- (3) MGMT 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

### **MBA/Human Resources Management (31-33 units)**

#### **A. Program Requirements (21 units)**

See MBA/General Program Requirements.

#### **B. Concentration Requirements (9 units)**

- (3) OBE 253 Personnel Management
- (3) OBE 257 Seminar in Organizational Development
- (3) OBE 296\* Alternative Dispute Resolution

\* Alternative course may be substituted with approval of Department Chair and Graduate Advisor.

#### **C. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) OBE 500A Thesis (MGMT 210)
- (3) OBE 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

### **MBA/Management Computer Applications (31-33 units)**

#### **A. Program Requirements (21 units)**

See MBA/General Program Requirements

#### **B. Concentration Requirements (6 units)**

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

#### **C. Electives (3 units)**

Select one of the following:

- MIS 214 Fundamentals of Data Communication (MIS 211 or equivalent)
- MIS 216 Advanced Analysis & Design of Computer Based Information Systems (MIS 210 or equivalent)

- MIS 217 Data Base Design Administration (MIS 211 or equivalent)
- MIS 218 Decision Support & Knowledge Based Systems (MIS 210 or equivalent)
- MIS 219 MIS Strategic Planning & Policy (MIS 210 or equivalent)

**D. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) MIS 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

**MBA/Managerial Accounting (31-33 units)**

**A. Program Requirements (21 units)**

See MBA/General Program Requirements

**B. Concentration Requirements (6 units)**

- (3) ACCY 261 Cost Analysis & Control
- (3) ACCY 280 Management Control Systems

**C. Electives (3 units)**

- (3) ACCY 264 Budgeting & Emerging Special Topics
- (1-3) ACCY 299 Special Problems in Accountancy

**D. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) ACCY 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

**MBA/Marketing (31-33 units)**

**A. Program Requirements (21 units)**

See MBA/General Program Requirements.

**B. Concentration Requirements (9 units)**

- (3) MGMT 224 Marketing & Its Environments
- (3) MGMT 225 Marketing Problems
- (3) Any 200-level MGMT course or course approved by the student's advisor

**C. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) MGMT 500A Thesis (MGMT 210)
- (3) MGMT 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

**MBA/Urban Land Development (31-33 units)**

**A. Program Requirements (15 units)**

- (3) ACCY 240 Management Accounting
- (3) MGMT 223 Marketing Management
- (3) MGMT 234 Financial Management
- (3) MIS 221 Management Information Systems
- (3) OBE 252 Behavioral Science Applications in Management

**B. Concentration Requirements (9 units)**

Select three of the following:

- OBE 240 Land Use Planning & Urban Affairs
- OBE 243 Investment Analysis & Valuation
- OBE 244 Advanced Real Estate Finance
- OBE 248 Cases in Urban Land Use and Development (Completion of 6 units of concentration requirements)

**C. Electives (6 units)\***

Select two of the following:

- ACCY 264 Budgeting & Emerging Special Topics
- MGMT 210 Research Methodology
- MGMT 222 Management of International Operations
- MGMT 236 Security Analysis & Portfolio Management
- MGMT 237 Financial Institutions Management
- MGMT 280 Issues in Productivity Management
- OBE 253 Personnel Management
- OBE 295B Internship in Urban Land Development (Completion of Program Requirements and Concentration Requirements)
- OBE 296 Experimental Offerings in Business

**D. Culminating Experience (1-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) OBE 500B Project (MGMT 210)
- (1) MGMT 500C Comprehensive Review and Examination (Program Requirements)

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

---

**MS PROGRAMS**

---

**MS/Accountancy (30 units)**

For Levels I and II see Accountancy under BS degree.

The MS in Accountancy is designed for: (1) those with an undergraduate degree in Accountancy who wish to specialize, (2) those with an undergraduate degree in Business who desire an advanced educational opportunity leading to a career in Accountancy or Tax, or (3) those with an undergraduate degree outside of Business who desire an advanced educational program leading to a career in Accountancy or Tax. Students may elect the regular MS in Accountancy program or the concentration in taxation.

To receive an MS in Accountancy a student must be admitted into the MS in Accountancy program and satisfy the course requirements listed below.

***MS/Accountancy — General Concentration***

**A. Program Requirements (18 units)**

- (3) ACCY 260 Financial Accounting Theory (ACCY 160B and 160C or 250)
- (3) ACCY 261 Cost Analysis & Control
- (3) ACCY 269 Individual & Business Income Tax Accounting
- (9) Three 200-level business courses, excluding Foundation and other than accounting.

**B. Concentration Requirement (6 units)**

- (3) ACCY 262 Current Topics in Auditing (ACCY 162 or permission of instructor)
- (3) ACCY 265 Computerized Accounting & Auditing Systems

**C. Electives (3-6 units)**

Graduate Business Electives

**D. Culminating Experience (0-3 units)**

(advancement to candidacy)

Select one of the following:

- (3) ACCY 500A Thesis
- (3) ACCY 500B Project
- (0) ACCY 500C Comprehensive Exam (must be in final semester of program)

## **MS/Accountancy — Tax Concentration**

### **A. Programs Requirements (15 units)**

- (3) ACCY 260 Financial Accounting Theory (ACCY 160B and 160C, or 250) **OR**  
ACCY 261 Cost Analysis & Control
- (3) ACCY 269 Individual & Business Income Tax Accounting
- (9) Three 200-level business courses, excluding Foundation and other than accounting

### **B. Concentration Requirements (9 units)**

- (3) ACCY 270 Tax Research & Procedures (ACCY 169B or 269)
- (3) ACCY 272 Taxation of Business Enterprises I: Corporations (ACCY 169B or 269)
- (3) ACCY 273 Taxation of Business Enterprises II: Partnerships (ACCY 169B or 269)

### **C. Electives (6 units)**

- (6) Select two of the following:
  - ACCY 271 Accounting Periods & Methods
  - ACCY 274 Estate, Gift & Trust Taxation (ACCY 169B or 269)
  - ACCY 275 Advanced Estate, Trust & Retirement Planning (ACCY 274)
  - ACCY 276 International & Multistate Taxation
  - ACCY 277 Taxation of Business Enterprises III: Advanced Topics (ACCY 272, 273)

### **D. Culminating Experience (0 units)**

- (advancement to candidacy)
- (0) ACCY 500C Comprehensive Exam (must be in final semester of program)

## **MS/Management Information Systems (30-36)**

### **A. Program Prerequisites (6 units)**

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

### **B. Program Requirements (15-18 units)**

- (3) MGMT 210 Research Methodology
- (3) MIS 214 Fundamentals of Data Communications (MIS 211 or equivalent)
- (3) MIS 216 Advanced Analysis & Design of Computer-Based Information Systems (MIS 210 or equivalent)
- (3) MIS 217 Data Base Design & Administration (MIS 211 or equivalent)
- (3) MIS 219 MIS Strategic Planning & Policy (MIS 210 or equivalent)
- (3) MIS 295+ Internship in Management Information Systems (completion of at least 6 units of the MS/MIS Program Requirements)

\*Based on work experience, another course may be substituted.

### **C. Electives (9-14 units)**

Select 9 to 14 units from the following:

- (3) MIS 104 Business Programming for Small Computers **OR**
- (3) MIS 108 Advanced Applications Programming Environment (MIS 102)
- (3) MIS 116B Systems Development Life Cycle II (MIS 114, 116A, OBE 130)
- (3) MIS 218 Decision Support & Knowledge-Based Systems (MIS 210 or equivalent)
- (3) MIS 223 Topics in the Management of Information Systems (Completion of all the MS/MIS Program Prerequisites)
- (3) MIS 232 Management Science

- (3) MIS 296 Experimental Offerings in Management Information Systems
- (1-3) MIS 299 Special Problems in Management Information Systems

### **D. Culminating Experience (1-3 units)**

- (advancement to candidacy)
- Select one of the following:
  - (3) MIS 500A Thesis (MGMT 210)
  - (3) MIS 500B Project (MGMT 210)
  - (1) MIS 500C Comprehensive Exam (must be in final semester of program)

## **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 four weeks prior to the opening of the final semester of the program.

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 Graduate Programs Office (BUS-1035) 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 cannot advance to candidacy.

---

## **CERTIFICATE OF ADVANCED BUSINESS STUDIES**

---

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 primarily intended for post-baccalaureate students whose degrees are in nonbusiness fields. The courses of the certificate program will also satisfy the Foundation Requirements of the Graduate Programs in the School of Business Administration.

The program consists of 19 units of graduate-level coursework. A grade point average 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. (CSUS undergraduate equivalents are listed in brackets in the list below.) However, at least six of the nine courses must be taken from CSUS, at the graduate level, and within the Certificate program to earn the certificate. For more information, contact the Graduate Programs Office (BUS-1035) at 278-6772.



### A. Program Prerequisites

- Baccalaureate degree from an accredited institution with a minimum GPA of 2.7.
- Communication skills (writing and oral)
- Quantitative skills (mathematical and statistics)
- Computer skills (personal computer competencies)

### B. Program Requirements\*

- (3) ECON 204 Business Economics [ECON 1A, 1B]
- (2) ACCY 201 Accounting [ACCY 1]
- (2) OBE 203 Legal Environment of Management [OBE 18]
- (2) OBE 204 Management & Organization Concepts [OBE 150]
- (2) MIS 206 Managerial Statistical Analysis [MIS 101]
- (2) MGMT 207 Finance [MGMT 133]
- (2) MGMT 208 Marketing [MGMT 120]
- (2) MGMT 209 Production & Operations Analysis [MGMT 180]
- (2) MGMT 282 Business Policy [MGMT 182]

\* CSUS undergraduate equivalents are listed in brackets.

---

## ADDITIONAL INFORMATION

---

### Concurrent Master's and Juris Doctor Programs

An arrangement between the School of Business Administration (SBA) and the University of Pacific McGeorge School of Law allows a student to earn credits toward a Master's degree and a juris doctor (J.D.) degree concurrently. All of the Masters degrees in the SBA are available through this program.

Applicants who are interested in both Master's and J.D. programs should consult this catalog for the requirements for admission to the Master's degree program of their choice and contact the Graduate Programs Office of the School of Business Administration for information on the current program.

---

## LOWER DIVISION COURSES

---

### Accountancy

- 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. 3 units. (CAN BUS 2)
- 2. Managerial Accounting.** Use of and reporting accounting data for managerial planning, control, and decision making. Broad coverage of concepts, classification, and behavior of costs. To be required of all undergraduate accountancy majors. **Prerequisite:** ACCY 1. 3 units. (CAN BUS 4)

### Management

- 20. Introduction to Business.** Provide 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. 3 units.

## Management Information Science

**1A. Microcomputer Hardware and Software.** Introduction to microcomputer hardware and system software; hardware portion of this course is designed to make the student an informed user of IBM-compatible microcomputers. Some operating system basics included. Graded Credit/No Credit. 1 unit.

**1B. Spreadsheets.** Introduction to spreadsheets using the spreadsheet standard adopted by the School of Business Administration. **Note:** not open to students receiving credit for CSC 6B. **Prerequisites:** MIS 1A, permission of the instructor, or a passing score on the MIS 1A competency examination. Graded Credit/No Credit. 1 unit.

**1C. 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 1A, permission of the instructor, or a passing score on the MIS 1A competency examination. Graded Credit/No Credit. 1 unit.

**30. Introduction to Applications Programming Using COBOL.** The business programming environment including text editors and debugging techniques will be covered. COBOL language features and applications including tables, sorting, and sequential file update and maintenance. Emphases will be placed upon structured programming and documentation for system modification. **Prerequisites:** MIS 1A, 1B, 1C. 3 units.

### Organizational Behavior and Environment

**9. 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. 3 units.

**16. 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. 3 units.

**18. Legal Environment of Business I.** An overview of law and the legal system for the businessperson. Topics include the rule of law and its foundation in ethics; the American legal process and institutions; selected areas of governmental regulation of business such as employment, consumer transactions, competition and the environment; and private law concepts of tort, contracts, agency and business organizations. Attention is paid to public policy, ethical, and management concerns as they relate to legal questions. 3 units. (CAN BUS 12)

**19. Real Estate Principles.** An 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. Students concentrating in real estate and land use affairs are strongly advised to complete this course. **Note:** satisfactory completion of this course will entitle students to sit for the California salesperson license. 3 units.

---

## UPPER DIVISION COURSES

---

**Note:** Courses 100-199 not open to freshmen or sophomores.

**Note:** Nonbusiness majors must obtain instructor consent.

**Note:** A business student **shall not** be enrolled in any upper-division courses if s/he has not completed the Pre-Major Program with a minimum of a "C-" grade in each course and an overall GPA of 2.0 ("C") for the Pre-Major Program. Students desiring to enroll in upper division courses, while concurrently completing the **last** of those courses designated as "Pre-Major Program," may select only ACCY 160A (for Accountancy majors only), MIS 101, COMS 103, OBE 130, or OBE 150. Courses requiring a specific prerequisite(s) **may** be taken only after the prerequisite(s) has been completed with at least a "C-" grade.

**All business majors and pre-majors shall demonstrate computer literacy and competency prior to taking 100-level courses except OBE 150.**

### Accountancy

**160A-C. Intermediate Accounting.** Theory of accounting and its application to the valuation and presentation of assets, liabilities, net worth, income and expense accounts. Equal emphasis is placed on generally accepted accounting principles and on their applications. Related references from FASB accounting standards are integrated with the assigned Intermediate Accounting text. ACCY 160A is prerequisite to ACCY 160B-C; ACCY 160B and 160C may be taken concurrently. 3 units per semester.

**161A-B. Cost Accounting.** Theories and practices relating to cost accumulation for product costing. Management accounting reports for decision making purposes. Managerial analysis for budgeting, standard costs, cost allocation, cost estimation, transfer prices, performance evaluation, and cost data for quantitative models. Applications of cost accounting standards to business organizations. ACCY 161A is prerequisite to ACCY 161B. 3 units per semester.

**162. Auditing.** Auditing procedures and practices employed to verify the accuracy of business accounting records and financial statements; ascertainment of financial reliability of those responsible for the handling of business assets; duties and responsibilities of independent auditors. **Prerequisite:** ACCY 160B. 3 units.

**163. Accounting Information Systems Development.** Design, analysis, and implementation of computer-based accounting and information systems. Discussion of flowcharting, methods and techniques involved in 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. **Prerequisites:** completion of Intermediate Accounting and ACCY 161A. 3 units.

**164. 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. 3 units.

**166. 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. 3 units.

**167. Advanced Accounting.** Specialized topics in partnership accounting; agency and branch accounting; consolidated statements; fiduciary accounting; fund and nonprofit accounting; foreign currency translation and financial statements. **Prerequisite:** completion of Intermediate Accounting. 3 units.

**169A-B. Federal Tax Procedures.** First semester covers the current federal revenue code pertaining to individual income taxes. Second semester covers the current federal revenue code pertaining to partnerships, corporations, estates, and trusts; unemployment and disability taxes, social security taxes, inheritance taxes, estate and gift taxes. **Prerequisite:** ACCY 169A is prerequisite to ACCY 169B. 3 units per semester.

**194. Cooperative Education Experience in Accounting.** 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 all upper division students, subject to permission of the Accountancy Department. **Prerequisite:** Minimum overall GPA of 2.75. Graded Credit/No Credit. 6-12 units.

**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. Open to all upper division students, subject to permission of instructor. Petitions can be obtained from BUS-1032. **Note:** Open to declared business administration majors only. **Prerequisite:** minimum overall GPA of 2.5 required. Graded Credit/No Credit. 3-6 units, maximum of 3 units per semester.

**196. Experimental Offerings in Accountancy Problems.** For advanced students who wish to investigate accounting problems in business, government, or service agencies. Application of research methods: selection and statement of a problem; collection and analysis of relevant data. **Prerequisite:** senior standing or permission of instructor. 3 units.

**199. Special Problems in Accountancy.** Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of an instructor and the Department Chair. Petitions can be obtained from the Degree Programs Center, BUS-1030. 1-3 units.

### Management

**105. Business Forecasting.** Role of forecasting in management; effect of business fluctuations on management planning; procedures for measuring changes in business activity; methods of forecasting for the economy, the particular industry, and the individual firm. 3 units.

**120. 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. 3 units.

**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:** MGMT 120. 3 units.

**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:** MGMT 120. 3 units.

**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. 3 units.

**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:** MGMT 120. 3 units.

**125. Advertising.** An 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:** MGMT 120. 3 units.

**126. Salesmanship.** Principles of salesmanship: handling prospects and customers; building goodwill; development and practical application of sales techniques in selected fields. Includes lectures, discussions, demonstrations, and practice in sales presentations. **Prerequisite:** MGMT 120. 3 units.

**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:** MGMT 120. 3 units.

**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. It is a capstone course. It is recommended that students take MGMT 121 and 122 prior to taking MGMT 129. Seminar. **Prerequisites:** MGMT 120 and senior standing. 3 units.

**133. Business Finance.** The 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. 3 units.

**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:** MGMT 133. 3 units.

**135. Investments.** Significant characteristics of numerous types of investments; securities markets and financial institutions; principles of investment analysis; investment management. **Prerequisite:** MGMT 133. 3 units.

**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:** MGMT 133. 3 units.

**137. Financial Institutions and Markets.** Course is 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:** MGMT 133. 3 units.

**138. Principles of Risk Management and Insurance.** A study of the concept of pure risk and its implications for decision making. The purpose of the course is to provide 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 coverages, workers' compensation, property insurances, and liability insurances. The course is 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. 3 units.

**139A. Business Property and Liability Insurance.** A 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 coverages, 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 coverages; bonds; transportation insurance; consequential coverages; 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 MGMT 138 and 139A substitutes for the one-year experience requirement for those interested in taking the Insurance Broker's Licensing Exam. **Prerequisite:** MGMT 138. 3 units.

**139B. Employee Benefits and Financial Planning.** An intensive and analytical approach to employee benefits and financial planning, and to the products and risk exposures faced by a business and its employees. Using a risk management approach, pure risk exposures and their financing are studied in the areas of life; health; disability; social insurance, especially OASDHI; and retirement and estate planning. Case studies, problems, and contact with the business community are techniques used in the class. This should be an important class for specialists in human resources management, especially personnel, pre-law, and health care, or those providing any of the insurance products in the insurance industry. **Prerequisite:** MGMT 138. 3 units.

**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. 3 units.

**170. Management Problems.** Application of management principles to the solution of a wide variety of middle management problems and cases emphasizing management at the functional or divisional level of operations. **Note:** Should be taken prior to taking MGMT 182. **Prerequisite:** OBE 150. 3 units.

**171. Distribution Management.** Examines the management of those activities which facilitate the movement of goods to create time and place utility in the global market. Topics covered include transportation modes, requirements determinations, order processing, customer service, facility site selection, and freight transportation in global operations. **Prerequisite:** MGMT 180. 3 units.

**172. International Business.** Analysis of international business: foreign markets; export-import trade; licensing agreements; foreign exchange problems; role of the multinational firm; intergovernmental trade agreements; balance of payments; decision making in foreign environments. 3 units.

**173. 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:** MGMT 120 or permission of instructor. Spring only. 3 units.

**174. 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:** MGMT 133 or permission of instructor. Prior additional course in finance or international business recommended but not required. 3 units.

**180. Operations Management.** An 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. 3 units.

**181. Purchasing and Materials Management.** The management of material flows within the firm, from suppliers, and between global operations is examined. Emphasis is given to the acquisition and internal control of raw materials, work-in-process, and finished goods and the effects of the global marketplace on these areas. Topics include international purchasing and traffic management, pricing principles, vendor selection, contract negotiations, just-in-time purchasing, and price and cost analysis. Case studies and term project required. **Prerequisite:** MGMT 180. 3 units.

**182. 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. 3 units.

**183. Operations Systems Design.** An introduction to the various methods and procedures used to design operations systems to produce goods and/or services. Emphasis is placed on product design and process selection, facilities layout, job design, production standards, material handling systems, and continuous improvement of processes. Lecture-discussion and case studies; student field project in operations systems analysis is required. **Prerequisite:** MGMT 180. Fall only. 3 units.

**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:** MGMT 180. Spring only. 3 units.

**187. Entrepreneurship.** The course 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. 3 units.

**188. Operations Strategy.** The systems approach is used to study the environment of the global business organization and the processes utilized to formulate and implement appropriate competitive strategies. Some of the issues considered include manufacturing as a competitive weapon, competitive factors, productivity, product and process design, quality conformance, and focused operations. Cases and a term project are required. **Prerequisite:** MGMT 180. 3 units.

**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. Open to all upper division students, subject to permission of the Management Department. **Prerequisite:** Minimum overall GPA of 2.5. Graded Credit/No Credit. 6-12 units.

**195A-E. Internship.** 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 all upper division students, subject to permission of instructor. Petitions can be obtained from BUS-1032. **Note:** open to declared business administration majors only. **Prerequisite:** minimum overall GPA of 2.5. Graded Credit/No Credit. 3-6 units, maximum of 3 units per semester.

**195A. Internship in Finance.**

**195B. Internship in International Business.**

**195C. Internship in Strategic Management.**

**195D. Internship in Marketing.**

**195E. Internship in Operations Management.**

**196A-E. 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 standing or permission of instructor. 3 units.

**199A-E. Special Problems.** Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of an instructor and the Department Chair. Petitions can be obtained from the Degree Programs Center, BUS-1030. 1-3 units.

**199A. Special Problems in Finance.**

**199B. Special Problems in International Business.**

**199C. Special Problems in Strategic Management.**

**199D. Special Problems in Marketing.**

**199E. Special Problems in Operations Management.**

### Management Information Science

**101. Data Analysis for Managers.** A 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. **Prerequisites:** MATH 23 and STAT 1. 3 units.



**102. Advanced COBOL.** Advanced file processing techniques, testing strategies and techniques, interactive processing and team programming will be studied. File organization and data structures are presented. Applications programming in a production environment will be emphasized. **Prerequisite:** MIS 30. 3 units.

**104. Business Programming for Small Computers.** Introduction to interactive business programming in a micro/mini-computer environment. This is a course in programming topics for business majors who wish to develop business applications on small computers. **Prerequisite:** MIS 30 or approval of the instructor. 3 units.

**108. Advanced Applications Programming Environment.** Topics may include PC code generators, CICS, database interfaces, telecommunications interface, large system prototyping, user interface management systems, and mainframe operating environments. A large business system will be developed. **Prerequisite:** MIS 102. 3 units.

**114. Data Base Management Systems for Business.** The course involves the study of generalized data base management systems. The study will include logical data base models and the physical base models such as network, hierarchical, and relational models. The student will create and use a data base utilizing an established data base management system. The importance of data administration and other data base related topics such as independence, integrity, privacy, query, backup, and recovery will be covered. (Formerly MIS 117) 3 units.

**115. Business Telecommunications.** Examinations of issues involved in establishing telecommunications systems in a business organization. Introduction to basic terminology and hardware/software components of networks. Course includes 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. (Formerly MIS 129) 3 units.

**116A. Systems Development Life Cycle I.** A 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. The project will be continued in MIS 116B; therefore, taking MIS 116A and 116B in consecutive semesters is highly recommended. (Formerly MIS 116) **Prerequisites:** MIS 30, 101. 3 units.

**116B. Systems Development Life Cycle Part II.** Student project teams will continue their project started in MIS 116A to include the construction, testing, implementation and customer acceptance phases. (Formerly MIS 119) **Prerequisites:** MIS 114, 116A, OBE 130. 3 units.

**118. Fourth Generation Language Applications.** Programming with a Fourth Generation Language (4GL) in both a mainframe and microcomputer environment. Emphasis on end-user development and control of information resources. Interface of 4GL with database and third generation language. **Prerequisite:** MIS 114. 3 units.

**121. Computer-Based Information Systems.** The design and analysis of computer-based information systems for solving management problems. The emphasis will be on the analysis and flowcharting of information systems rather than the programming aspects. The technique of instruction will be lecture-discussion with students required to develop an information systems project. 3 units.

**122. Microcomputers for MIS Professionals.** An elective course for MIS students that want to have a broader knowledge of personal computer hardware, system software, utilities, and productivity software. Software and hardware evaluation, selection, installation, use, and end-user support topics are covered. **Prerequisite:** Satisfactory completion of the School of Business Administration's computer literacy requirements. 3 units.

**125. Microcomputers for Managers.** A course for students that 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. Not open to MIS students. **Prerequisites:** Satisfactory completion of the School of Business Administration's computer literacy requirements. 3 units.

**127. Decision Support and Expert Systems Applications.** Development and applications of decision support systems and expert systems for management decision making. Topics include decision theory, systems and design issues, implementation issues of decision support systems, integration of expert systems and DSS. Financial, marketing, accounting, and management models will be discussed. 3 units.

**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. 3 units.

**135. Simulation for Managerial Decision Making.** Introduction to simulation as a management science tool. The course requires the use of simulation language to model industrial situations such as waiting lines, inventory policies, PERT networks and information systems. **Note:** MGMT 180 recommended. 3 units.

**175. Computer Information Systems for Management.** This course 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. 3 units.

**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 Department. **Prerequisite:** Minimum overall GPA of 2.75. Graded Credit/No Credit. 6-12 units.

**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 all upper division students, subject to permission of instructor. Petitions can be obtained from BUS-1032. **Note:** open to declared business administration majors only. **Prerequisite:** minimum overall GPA of 2.5 required. Graded Credit/No Credit. 3-6 units, maximum of 3 units per semester.

**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 standing or permission of instructor. 3 units.

**199. Special Problems in Management Information Systems.** Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of an instructor and the Department Chair. Petitions can be obtained from the Degree Programs Center, BUS-1030. 1-3 units.

### **Organizational Behavior and Environment**

**117. Business, Ethics and Society.** An 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. 3 units.

**118. Legal Environment of Business II.** A continuation of the overview of law and the legal system for the business person. This course emphasizes the law of business organizations, including analysis of the legal requirements of business forms, implications of international trade and rights and duties of the various business constituencies. The private commercial law of sales, insurance and property are examined in addition to the government regulatory and public policy topics of securities, labor, bankruptcy and products liability. 3 units.

**119A-B. Business Law for Accountants.** Principles covering legal and political environment of business. Among the topics to be analyzed are accountant's legal responsibility, anti-trust, bankruptcy, commercial paper, contracts, estates and trusts, federal securities regulation, agency, partnerships, corporation, insurance, property, employer-employee relationships, sales secured transactions, suretyship. OBE 119A is a prerequisite to 119B. Sequence begins fall and spring; 3 units per course.

**130. Business Communications.** This course 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. Course 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. 3 units.

**140. Managerial Real Estate.** Presents the theory and methods of real estate asset management. Topics include site selection, real estate asset leasing, purchase, management and disposition decisions. Strategy and methods in acquisition planning. Financial management for real estate assets and redeployment through the public sector approval, conditioning, and permitting process are emphasized. **Prerequisites:** OBE 19, MGMT 133. 3 units.

**141. Managerial Real Estate Law.** An 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:** OBE 19. 3 units.

**142. Real Estate Finance.** An 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:** OBE 19, MGMT 133. 3 units.

**143. Real Estate Investment and Valuation.** A course which studies the decision making process and methods of analysis in real property investment with case analysis. The strategy of investment is fitted to the context of physical property, leverage, legal ownership form, income tax, and property management law and management alternatives, and securities and syndication law. Project analysis will emphasize risk assessment, cash flow projection, and valuation of real property through a review of appraisal techniques and market simulation. **Prerequisite:** OBE 19, MGMT 133. 3 units.

**145. The Land Use Regulatory and Entitlement Process.** The course 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:** OBE 19. 3 units.

**149. Capstone Seminar in Real Estate and Land Use.** A seminar course designed to prepare students for independent analysis of and research within the real estate and land use industry. Application of theories and research in locational analysis, urban development, and related topics to selected real-world issues of contemporary significance. Individual or group projects will be conducted which integrate skills acquired from previous courses in the real estate and land use curriculum. **Prerequisite:** Completion of 9 units of required real estate courses, including OBE 19. 3 units.

**150. The Management of Contemporary Organizations.** An overview of managerial and organizational theory and practice, including a discussion of the contingencies that influence an organization's effectiveness and efficiency. Focus of the course is on the decision making and problem-solving processes that affect managerial performance in planning, implementing, and controlling the work of contemporary organizations. 3 units.

**151. Diversity and Management.** Course focus is: to explore, analyze and understand the impact of increasing diversity on the management of organizations; and to understand the managerial and behavioral dynamics concerning gender, race, age, physical challenges, sexual orientation, cultural background, and other issues within organizations. Concepts such as leadership, power, conflict, performance, communications, roles and stereotypes, and career issues are examined. Concepts are explored from the perspective of political, economic, social, and technological changes in society as they impact management and those managed. 3 units.

**152. Human Resources Management Information Systems.** Seminar focuses on critical aspects of setting-up a computerized information system specifically designed for the management of human resource responsibilities such as payroll, benefits, recruitment, selection, staffing, career development, training/development, and government compliance. Topics include: needs analysis, data element selection and definition, design and acquisition of a system, evaluation, and system maintenance. 3 units.

**153. Management of Human Resources.** A 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. 3 units.

**154. Management Skills Seminar.** A development of management awareness of the dynamics of organizational behavior through laboratory experiences. Emphasis on case discussions, small group action and role playing for the acquisition of attitudes, and skills for effective managing and changing in an organization. **Prerequisite:** OBE 150; OBE 153 recommended. 3 units.

**155. Dispute Resolution Strategies in Contemporary Organizations.** Analysis of the causes and consequences of conflicts in organizations and strategies and processes for their effective resolution. Emphasis on the practical aspects of institutionalized processes of dispute resolution in public and private sector organizations including: preparing for negotiations, selection of strategies, conduct of negotiations, writing and administration of agreements, grievance procedures, and the settlement of Interest Disputes and Rights Disputes. Also included are analysis and approaches to the solutions of intraorganizational conflicts, particularly those caused by conflicts of interests, philosophies, use of power, personalities, resource allocation, and values. 3 units.

**156. Compensation Management.** Planning and implementation of wage, salary, and supplementary benefit policies and programs in private and public sector organizations. Measurement of job and performance contributions through job analysis and evaluation and performance appraisal techniques. Methods and criteria for determining the nature, structure, and level of compensation. 3 units.

**157. Industrial 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. 3 units.

**158. Labor and Employment Laws, Policies and Practices.** Development and current status of legislation, courts and government agencies' decisions in: union-management relations in private and public sectors; equal employment opportunity; protective legislation, particularly concerning health and safety; employment contracts in nonunion firms and the issues of job security and fair treatment; employee right of privacy; income and retirement security; and emerging issues in labor and personnel management. The impact of law on the management of human resources in an organization will be the focus rather than the purely technical logic of the statutes, regulations, and public policies. 3 units.

**159. Applied Management Skills.** Seminar is designed to introduce the first level manager to the supervisory skills of everyday managing in contemporary organizations. Focus is on strategies designed to improve and develop areas such as delegation, discipline, performance appraisal and feedback, counseling, communication, interviewing and time management. 3 units.

**160. Organization Performance and Change.** A seminar open to advanced students interested in the theory, practice, and research on managerial training and organizational development. The focus is to identify contemporary strategies to

maximize individual and organizational performances. Topics include: the affect of the anticipated future on organizational strategy and structure; technologies of organization change and development; methods for individual and team training. At the conclusion of the course, students must demonstrate competence in training and organizational development and their roles in bringing about organizational and individual performance in an environment of change and complexity. 3 units.

**190. Public Agency Decision Making.** Analysis of the process of public agency decision making, focusing on the particular context of and pressures on the public service that differentiate its decision making processes from other sectors. Issues covered are: the independent power position of public bureaucracies, clientele relationships, the role of expertise and professionalism, control of the public agency, and public policy implementation. In this course, current topics such as civil service reform, cutback management, public opinion and its effect on management, and public sector unionization may be covered in greater or lesser degrees to illustrate the general public sector decision making process. 3 units.

**194A. 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. Open to all upper division students subject to permission of the Organizational Behavior and Environment Department. **Prerequisites:** OBE 153 and a minimum overall GPA of 2.5 Graded Credit/No Credit. 6-12 units.

**194B. 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. Open to all upper division students subject to permission of the Organizational Behavior and Environment Department. **Prerequisites:** OBE 19, 142, 145 and a minimum overall GPA of 2.5 Graded Credit/No Credit. 6-12 units.

**195A-B. Internship.** 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 all upper division students, subject to permission of instructor. Petitions can be obtained from BUS-1032. **Note:** open to declared business administration majors only. **Prerequisite:** minimum overall GPA of 2.5 required. Graded Credit/No Credit. 3-6 units, maximum of 3 units per semester.

**195A. Internship in Human Resources Management.**  
**195B. Internship in Real Estate and Land Use Affairs.**

**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 standing or permission of instructor. 3 units.

**199A-B. Special Problems.** Individual projects or directed reading for students qualified to carry on independent work. Admission requires approval of an instructor and the Department Chair. Petitions can be obtained from the Degree Programs Center, BUS-1030. 1-3 units.

**199A. Special Problems in Human Resources Management.**  
**199B. Special Problems in Real Estate and Land Use Affairs.**

---

## GRADUATE COURSES

---

**Note:** Prerequisite for all courses numbered 210 and above (except MGMT 282) require satisfactory completion of the Foundation courses or their equivalent and classified graduate status.

### Accountancy

**201. Accounting.** Concepts and models of financial accounting are introduced. Included are the analysis, interpretation and reporting of financial events. 2 units.

**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. Students may teach no more than two classes (6 units of credit) during any semester. Students will 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. Course may not be used to satisfy any requirements in the SBA graduate programs. No student may earn more than twelve (12) units cumulative. Graded Credit/No Credit. 3-6 units.

**240. Management 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. 3 units.

**250. Financial Accounting.** Intensive study of generally accepted accounting principles and financial statements. 3 units.

**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. **Prerequisites:** ACCY 160B and 160C or 250. 3 units.

**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. 3 units.

**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 162 or permission of instructor. 3 units.

**264. Budgeting and Emerging Special Topics.** The formulation and implementation of short-term and long-term budgets in business and nonprofit organizations. Application of budgetary planning and control techniques to improve the efficiency and effectiveness of operations. Special topics may be assigned concerning the use and implementation of budgeting components. Emphasis is on contemporary topics. Class discussion is encouraged. 3 units.

**265. Computerized Accounting and Auditing Systems.** Use of the computer in solving accounting and auditing problems; impact of the computer on the preparation and use of accounting data as part of the integrated information system. Topics covered include EDP auditing; system design, analysis and maintenance; computer operations; and EDP capabilities. 3 units.

**269. Individual and Business Income Tax Accounting.** Intensive analysis of 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. 3 units.

**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. Course includes use of PHINET database program. Course conducted on a lecture basis, followed by "hands-on" application of research methods. **Prerequisite:** ACCY 169B or 269. 3 units.

**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. The course will use 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 269. 3 units.

**272. Taxation of Business Enterprises I – Corporations.** This course discusses federal tax law as it applies to corporations, including the following topics: special deductions, formation, distributions, and complete liquidations. This class 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 169B or 269. 3 units.

**273. Taxation of Business Enterprises II – Partnerships.** This course discusses general concepts, acquisitions and basis of partnerships interests, operations, transfers of partnership interests, and distributions. The class incorporates problem sets, a partnership tax return project, and a research project to enhance analytical and critical thinking skills and compliance experience and to develop students' technical proficiency in the application of partnership concepts. **Prerequisite:** ACCY 169B or 269. 3 units.

**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. The course will use 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. (Formerly ACCY 275) **Prerequisite:** ACCY 169B or 269. 3 units.



## Management

**275. Advanced Estate, Trust, and Retirement Planning.** This course continues the basic course in estate, gift and trust taxation and retirement tax planning. The course involves drafting of essential estate planning documents and includes the development of an integrated estate plan. It emphasizes the use of wills, durable powers of attorney, and trust options, including revocable living trusts and irrevocable trusts and qualified and non-qualified pension plans and deferred compensation arrangements as they relate to estate planning. **Prerequisite:** ACCY 274. 3 units.

**276. International and Multistate Taxation.** Federal and State taxation of multinational businesses are examined in this course. California nonconformity is covered as exceptions to the Federal income tax law. The course will use 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. 3 units.

**277. Taxation of Business Enterprises III – Advanced Topics.** This course covers advanced corporate, partnership, and limited liability company (LLC) topics. Problem sets, a research project, and student presentations are incorporated into the lecture format. **Prerequisites:** ACCY 272, 273. 3 units.

**280. Management Control Systems.** The 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. 3 units.

**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 to be obtained from BUS-1032. **Prerequisite:** classified graduate status; minimum overall GPA of 3.0 required. Graded Credit/No Credit. 3 units.

**296. Experimental Offerings in Accountancy.** When a sufficient number of qualified students apply, a faculty member will conduct a seminar on a designated advanced topic in accountancy. 3 units.

**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 Graduate Programs Office, BUS-1035. **Prerequisite:** classified graduate status. 1-3 units.

### **500A-C. Culminating Experience.**

**500A. Thesis.** 3 units.

**500B. Project.** 3 units.

**500C. Comprehensive Examination** for MS/Accountancy degree. 0 units.

**Prerequisites:** Advancement to candidacy. For thesis/project, completion of MGMT 210 is required for the MBA only. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, 223, 234, 280, MIS 221, OBE 252). For comprehensive examination for MS/Accountancy degree, student must be in final semester of program. Graded Credit/No Credit. 0-3 units.

**Note:** Prerequisite for all courses numbered 210 and above (except MGMT 282) require satisfactory completion of the Foundation courses or their equivalent and classified graduate status.

**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. **Prerequisites:** ECON 204, ACCY 201, MIS 206. 2 units.

**208. Marketing.** Application of decision making in solving marketing problems; such as product, place, promotion and price decisions with reference to consumers and users. **Prerequisites:** ECON 204, ACCY 201, OBE 203. 2 units.

**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. **Prerequisites:** ECON 204, ACCY 201, MIS 206. 2 units.

**210. 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. 3 units.

**222. 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. Course provided for graduate students in International Affairs and School of Business Administration. This course is cross listed as IA 218. 3 units.

**223. Marketing Management.** Marketing policy for channels of distribution, pricing brands, advertising, and sales as interrelated at the executive level. Designed to develop capacity for sound decision making by marketing managers. 3 units.

**224. Marketing and Its Environments.** Analysis of the firm's or public agency's external environments, forces of change within them, and their influence on the organization's strategies and actions. Fall only. 3 units.

**225. Marketing Problems.** Consideration of current problems and issues in marketing from the perspective of the individual firm or public agency. Spring only. 3 units.

**233. 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. Analysis will be made of the relationships and effects on health care finance of such factors as labor, business, government, insurance, research, and demography. 3 units.

**234. 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. 3 units.

**236. 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. 3 units.

**237. 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. The 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. The course will attempt to develop concepts, analytical skills, and techniques that blend theoretical and practical factors of financial institutions management. 3 units.

**260. 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. 3 units.

**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. 3 units.

**282. Business Policy.** Analysis of management policies and procedures coordinating all major organizational functions. Instruction by case method: written and oral presentations. **Prerequisites:** all Foundation courses, except MGMT 209. 2 units.

**283. Production System Design.** Design of production systems for productivity and usability. Topics include: economic and ergonomic considerations, operational and strategic requirements, design criteria for human/machine interfaces, mental models and intelligent systems, novices and experts, diagnosis and trouble-shooting, cognitive task analysis, modeling, mental models and heuristics for training and instructional design, systems principles for complex problem solving, problem structuring and formulation, facilities planning, and environmental and safety demands. Cases and field projects. Fall only. 3 units.

**284. Management of Innovation.** A 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 economic and social impact, sources, barriers, and transfer mechanisms of innovations and technological advances will be investigated. 3 units.

**290. Policy Formulation.** Case analysis of management policies and procedures. Coordinating all major organizational functions help develop decision making and management ability at the executive level. Must be taken in last semester and only after advancement to candidacy. Not open to students enrolled under the 1994-96 and subsequent catalogs. **Prerequisite:** advancement to candidacy. 3 units.

**295A-C. Internship.** 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. Open to second year MBA and MS in MIS students. Petitions to be obtained from BUS-1032. **Prerequisite:** classified graduate status; minimum overall GPA of 3.0 required. Graded Credit/No Credit. 3 units.

**295A. Internship in Finance.**

**295B. Internship in Marketing.**

**295C. Internship in Operations Management.**

**296A-C. 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. 3 units.

**299A-C. Special Problems.** 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 of the appropriate department chair. Petitions to be obtained from the Graduate Programs Office, BUS-1035. **Prerequisite:** classified graduate status. 1-3 units.

**299A. Special Problems in Finance.**

**299B. Special Problems in Marketing.**

**299C. Special Problems in Operations Management.**

**500A-C. Culminating Experience.**

**500A. Thesis.** 3 units.

**500B. Project.** 3 units.

**500C. Comprehensive Examination.** 1 unit.

**Prerequisites:** Advancement to candidacy. For thesis/project, completion of MGMT 210. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, 223, 234, 280, MIS 221, OBE 252). Graded Credit/No Credit. 1-3 units.

### Management Information Science

**Note:** Prerequisite for all courses numbered 210 and above (except MGMT 282) require satisfactory completion of the Foundation courses or their equivalent and classified graduate status.

**206. Managerial Statistical Analysis.** A 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. 2 units.

**210. Information Systems I.** Provides an introduction to business information systems planning, systems development methodologies, and tools used in the development process. Information systems development project planning is emphasized. 3 units

**211. Information Systems II.** Provides an introduction to structured programming concepts, data structures for information representation, and database management systems. 3 units.

**214. Fundamentals of Data Communications.** Provides detailed coverage of the concepts, technology, and applications of data communications. **Prerequisite:** MIS 211 or equivalent. 3 units.

**216. Advanced Analysis and Design of Computer-Based Information Systems.** The course provides an in-depth study of the various methods which can be used to analyze and design a computer-based information system. The traditional/classical approach, structured methods, and automated analysis and design techniques will be covered. Methods to determine the economic feasibility of computer-based information systems will be explored. A team project using structured analysis and structured design methods is required. **Prerequisite:** MIS 210 or equivalent. 3 units.

**217. Data Base Design and Administration.** The course exposes the student to the data base system development cycle from analysis to design, implementation, and administration. The central focus of the course is on data structure modeling, data base implementation, and administration. A project involving analysis, design, evaluation, and implementation is required. **Prerequisite:** MIS 211 or equivalent. 3 units.

**218. Decision Support and Knowledge-Based Systems.** Covers the 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. A team project to develop a decision support system is required. **Prerequisite:** MIS 210 or equivalent. 3 units.

**219. MIS Strategic Planning and Policy.** Emphasizes the development and implementation of computer-based information systems to achieve strategic or competitive advantages in relation to organization's competitors, customers, suppliers, services and products. **Prerequisite:** MIS 210 or equivalent. 3 units.

**221. Management Information Systems.** The analysis, design and implementation of computer-based information systems. The course includes transaction processing systems, management information systems, decision support systems, and use of Internet for managerial purposes. Student teams will be required to develop an information systems project. **Note:** not open to students with credit in ACCY 163 or MIS 116A, 121. 3 units.

**223. Topics in the Management of Information Systems.** Current topics will be presented regarding the managerial, behavioral, and organizational considerations affecting computer-based information systems. The course will include 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. **Prerequisites:** open to non-MS/MIS majors with credit in MIS 221 or equivalent; and to those who have completed MS/MIS Program Prerequisites. 3 units.

**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. 3 units.

**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. Open to second year MS in MIS students. **Prerequisites:** Completion of at least 6 units of the MS/MIS Program Requirements; minimum overall GPA of 3.0 required. Graded Credit/No Credit. 6-12 units.

**295. Internship in Management Information Systems.** 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. Open to second year MBA and MS in MIS students. Petitions to be obtained from BUS-1032. **Prerequisites:** completion of at least 6 units of the MS/MIS Program Requirements; minimum overall GPA of 3.0 required. Graded Credit/No Credit. 3 units.

**296. Experimental Offerings in Management Information Systems.** When a sufficient number of qualified students apply, a faculty member will conduct a seminar on a designated advanced topic in business. 3 units.

**299. Special Problems in Management Information Systems.** 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 of the appropriate Department Chair. Petitions to be obtained from the Graduate Programs Office, BUS-1035. **Prerequisite:** classified graduate status. 1-3 units.

**500 A-C. Culminating Experience.**

**500A. Thesis.** 3 units.

**500B. Project.** 3 units.

**500C. Comprehensive Examination** for MS/MIS. 1 unit.

**Prerequisites:** Advancement to candidacy. For thesis/project, completion of MGMT 210 is required. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, 223, 234, 280, MIS 221, OBE 252). For comprehensive examination for MS/MIS degree, student must be in final semester of program. Graded Credit/No Credit. 1-3 units.

### Organizational Behavior and Environment

**Note:** Prerequisite for all courses numbered 210 and above (except MGMT 282) require satisfactory completion of the Foundation courses or their equivalent and classified graduate status.

**203. Legal Environment of Management.** An intensive study of important aspects of law for managers, including law as an instrument of social and political control. Analysis of 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. 2 units.

**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. 2 units.

**240. Land Use Planning and Urban Affairs.** Sets forth and analyzes emerging view of regional land use planning within the framework of contemporary regional problems and objectives; investigates the interaction of political-economic forces and of social and environmental implications and requirements in the planning process; studies the allocation of private and public investments on land use patterns; utilizes a synergistic concept to an ecological base for land development. Fall only. 3 units.

**243. Real Estate Investment Analysis and Valuation.** A study of the decision making process and methods of analysis unique to real estate investment. Real estate projects will be contrasted with other types of investment opportunities in regard to such attributes as risk, return, liquidity, tax treatment, and others. Methods of analysis for computing rates of return based on income estimates, financing arrangements, taxation, and other considerations will be applied. Valuation methods and sources of data for appraisals will be applied as part of the decision making process. Market and feasibility analysis will be developed as a determinant of the financial variables in the analysis. 3 units.

**244. Advanced Real Estate Finance.** Provides an understanding of the workings of mortgage markets and the knowledge required to make financing decisions from both the borrower's and the lender's perspectives. Extensive coverage is given to a wide variety of financing methods and techniques and their application to residential and commercial real estate properties. Topics dealing with residential loans include the traditional mortgage and innovative mortgage design, mortgage origination, mortgage servicing and insurance, borrower choices, secondary mortgage markets and mortgage-backed securities. The financing of commercial properties includes topics such as value, financial leverage, and capital structure, sources of funds, development and construction financing, long-term financing arrangements, and management of interest rate risk. 3 units.

**248. Cases in Urban Land Use and Development.** Case problems and theoretical issues in such areas as debt and equity financing, feasibility analysis, land development, land use regulation, market analysis, site selection and taxation of income-producing properties. **Prerequisite:** Completion of 6 units of concentration requirements. 3 units.

**252. Behavioral 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. 3 units.

**253. 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. 3 units.

**257. 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:** OBE 252 or equivalent. 3 units.

**258. Industrial Relations.** A 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. Analysis of relationships between organized employees and employers, the bargaining process, strategies and issues, contract administration, and impasse resolution processes. 3 units.

**295A-B. Internship.** 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. Open to second year MBA and MS in MIS students. Petitions to be obtained from BUS-1032. **Prerequisite:** classified graduate status; minimum overall GPA of 3.0 required. Graded Credit/No Credit. 3 units.

**295A. Internship in Organizational Behavior and Management.**

**295B. Internship in Urban Land Development.**

**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. 3 units.

**299A-B. Special Problems.** 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 of the appropriate Department Chair. Petitions to be obtained from the Graduate Programs Office, BUS-1035. **Prerequisite:** classified graduate status. 1-3 units.

**299A. Special Problems in Organizational Behavior and Management.**

**299B. Special Problems in Urban Land Development.**

**500 A-B. Culminating Experience.**

**500A. Thesis.**

**500B. Project.**

**Prerequisites:** Advancement to candidacy. For thesis/project, completion of MGMT 210 is required for the MBA only. For comprehensive examination for MBA only (MGMT 500C, 1 unit), completion of Program Requirements (ACCY 240, MGMT 222, 223, 234,280, MIS 221, OBE 252). Graded Credit/No Credit. 3 units.