

Department of Accounting and Finance

Chair: Stephanie Yates, Ph.D

The [Department of Accounting and Finance](#) strives to provide a quality, practice-oriented educational experience to a diverse undergraduate and graduate student population. The faculty contributes to the understanding and application of knowledge through its teaching, research and service activities.

The Department is responsible for courses, concentrations, majors and minors in accounting and finance. Below is an overview of each major. Detailed degree requirements are located on the Majors Tab above.

Accounting Major

The objective of the major in accounting is to provide conceptual accounting and business knowledge as a foundation for professional careers in public accounting, private or industrial accounting, and governmental or not-for-profit accounting, or for pursuing study at the graduate level.

The various accounting career choices available to students mandate different course emphasis, and our curriculum offers a selection of course choices. Students may further specialize by pursuing the concentration in forensic accounting and information technology auditing.

Finance Major

The finance curriculum is designed to provide an understanding of financial operating and investment problems in both financial and non-financial businesses. Careers are available in areas such as government, securities businesses, banking, insurance, real estate, savings and other financial intermediaries, and in the financial management of non-financial businesses.

Uniform CPA Exam

As of January 1, 2016, the State of Alabama requires that applicants for the Uniform CPA Exam hold a baccalaureate degree from an accredited institution and possess a total of 120 semester hours of post-secondary education, including at least 24 semester hours of accounting at the upper-division or graduate level. However, 150 semester hours are required to be certified as a public accountant.

There are two ways that UAB students can meet these requirements:

1. By obtaining an undergraduate accounting degree (or its equivalent) and completing certain additional coursework as specified under state law. Students interested in this option should contact an undergraduate advisor in The Department of Accounting and Finance for specific guidance. Students interested in this option and that hold degrees from other institutions should contact an undergraduate business advisor as well as apply to the university as a post baccalaureate degree-seeking student.
2. By obtaining a Master of Accounting degree. The Department of Accounting and Finance offers a master's program that is fully accredited by AACSB International. Students interested in this option should refer to the UAB Graduate School Catalog for admission policies.

Other Professional Accounting Certifications

Other examinations leading to professional certification (CMA, CIA, CFA, etc.) generally do not require academic coursework beyond the baccalaureate degree. Students interested in other accounting certifications should contact an undergraduate Accounting advisor or a member of the accounting faculty for further information.

Major in Accounting

Requirements	Hours
Students must earn a minimum grade of a B in AC 200. Students who wish to pursue a career path in public accounting must earn a minimum grade of a B for the financial accounting course sequence of AC 300, AC 310, and AC 430. A minimum grade of C is required for all other accounting courses for all career paths. At least 15 hours of the major course requirements must be earned at UAB.	
Core Curriculum	41
Lower Level Business Requirements	
AC 200 Principles of Accounting I	3
AC 201 Principles of Accounting II	3
BUS 101 Introduction to Business or BUS 102 Business Foundations	3
BUS 110 Essentials of Financial Literacy	3
LS 246 Legal Environment of Business	3
QM 214 Quantitative Analysis I	3
QM 215 Quantitative Analysis II	3
Upper Level Business Requirements	
AC 305 Professional Development in Accountancy	1
BUS 350 Business Communications	3
FN 310 Fundamentals of Financial Management	3
IS 303 Information Systems	3
MG 302 Management Processes and Behavior	3
MG 403 Operations Management or DB 320 Distribution Management	3
MK 303 Basic Marketing	3
BUS 450 Strategic Management Capstone Experience ² or BUS 495 Business Honors Seminar, I	3
International Business ⁵	3
Experiential Learning ³	
Accounting Major Courses	
AC 300 Financial Accounting I ⁴	3
AC 304 Accounting Information Systems ⁴	3
AC 401 Cost Accounting	3
AC 309 Intermediate Accounting for Corporate Careers or AC 310 Financial Accounting II	3
AC 402 Income Taxation I	3
AC 413 Internal Auditing or AC 423 External Auditing	3
Choose one:	3
AC 414 Governmental and Not-for-Profit Accounting	
AC 430 Financial Accounting III	
AC 452 Income Taxation II	
Accounting Major Elective	3
General Electives	9
Total Hours	120

- ² Business Honors students take BUS 495.
- ³ All business majors are required to participate in experiential education. This requirement may carry 0 - 3 credit hours. This requirement may be met by satisfactory completion of one of the following courses or other course/project approved by your academic advisor:
AC 364, AC 464, AC 474, BUS 496, DB 495, EC 460, ENT 445, ENT 426, FN 460, FN 358, FN 359, IB 495, IS 464, MG 445, MK 425, MK 445. Please see your advisor for specific requirements for your major.
- ⁴ May be taken concurrently.
- ⁵ Students select one from: AC 440, MG 415, MK 416, EC 407, IB 320, IB 439, IB 495, or FN 412.

Major in Finance

Requirements	Hours
Finance majors must earn a minimum grade of C in all finance courses and have an overall 2.0 GPA in all major courses. At least 15 hours of the major must be taken at UAB. The university course forgiveness policy may be applied to any finance concentration.	
Upper-Level Requirements	
Core Curriculum	41
Lower Level Business Requirements	
AC 200 Principles of Accounting I	3
AC 201 Principles of Accounting II	3
BUS 101 Introduction to Business or BUS 102 Business Foundations	3
BUS 110 Essentials of Financial Literacy	3
LS 246 Legal Environment of Business	3
QM 214 Quantitative Analysis I	3
QM 215 Quantitative Analysis II	3
Upper Level Business Requirements	
BUS 305 Professional Development for Today's Workplace	1
BUS 350 Business Communications	3
IS 303 Information Systems	3
MK 303 Basic Marketing	3
FN 310 Fundamentals of Financial Management	3
MG 302 Management Processes and Behavior	3
QM 350 Quantitative Methods for Finance or FN 330 Quantitative Financial Analysis	3
FN 412 International Financial Management (Satisfies International Business Requirement)	3
BUS 450 Strategic Management Capstone Experience ² or BUS 495 Business Honors Seminar, I	3
Experiential Learning ³	
Finance Major Courses	
FN 325 Financial Analysis & Forecasting	3
FN 350 Investments	3
FN 410 Corporate Finance	3
Choose four 300/400 level FN courses ⁴	12
General Electives	6
Total Hours	114

- ² Business Honors students take BUS 495.
- ³ All business majors are required to participate in experiential education. This requirement may carry 0 - 3 credit hours. This requirement may be met by satisfactory completion of one of the following courses or other course/project approved by the department chair:
AC 364, AC 464, AC 474, BUS 496, DB 495, EC 460, ENT 445, ENT 426, FN 460, FN 358, FN 359, IB 495, IS 464, MG 445, MK 425, MK 445 Please see your advisor for specific options for your major.
- ⁴ You may choose one of these classes to apply toward the 12 hours in FN electives for this major: AC 300, AC 401, AC 402, or EC 420.

Proposed Program of Study for a Major in Accounting

Freshman			
First Term	Hours	Second Term	Hours
EH 101		3 EH 102	3
MA 105		3 CMST 101	3
BUS 101		3 BUS 110	3
Core Curriculum Area IV: Social & Behavioral Science		3 Core Curriculum Area II: Humanities and Fine Art ¹	3
Core Curriculum Area III: Natural Science with Lab		4 Core Curriculum Area IV: History ²	3
	16		15
Sophomore			
First Term	Hours	Second Term	Hours
QM 214		3 LS 246	3
AC 200 (must earn a grade of B or better)		3 QM 215	3
EC 210		3 AC 201	3
Core Curriculum Area II: Literature		3 EC 211	3
Core Curriculum Area III: Natural Science (with laboratory)		4 Core Curriculum Area II	3
	16		15
Junior			
First Term	Hours	Second Term	Hours
BUS 350		3 MK 303	3
MG 302		3 AC 310	3
AC 304		3 AC 402	3
AC 300		3 AC 401	3
AC 305		1 MG 403	3
	13		15
Senior			
First Term	Hours	Second Term	Hours
FN 310		3 BUS 450 ⁴	3
AC 413		3 International Business Elective ³	3
IS 303		3 Accounting Elective (400 level)	3
AC 430		3 General Elective	6
Experiential Requirement	3		
	15		15

Total credit hours: 120

- ¹ Select one of the following courses: ARH 101, MU 120 or THR 100.
- ² Select one of the following courses: HY 101, HY 102, HY 104, HY 105, HY 120 or HY 121.
- ³ Select one of the following: AC 440, FN 412, EC 407, MK 416 or MG 415.
- ⁴ Business Honors students take BUS 495.

Proposed Program of Study for a Major in Finance with a Concentration in Financial Management

Freshman			
First Term	Hours	Second Term	Hours
EH 101		3 EH 102	3
MA 105		3 CMST 101	3
BUS 101		3 BUS 110	3
Core Curriculum Area II: Humanities and Fine Arts ¹		3 Core Curriculum Area III: Natural Science (with laboratory)	4
Core Curriculum Area IV: Social & Behavioral Science		3 Core Curriculum Area IV: History ²	3
		15	16
Sophomore			
First Term	Hours	Second Term	Hours
QM 214		3 LS 246	3
AC 200		3 QM 215	3
EC 210		3 AC 201	3
Core Curriculum Area II: Literature		3 EC 211	3
Core Curriculum Area III: Natural Science (with laboratory)		4 Core Curriculum Area II	3
		16	15
Junior			
First Term	Hours	Second Term	Hours
QM 350		3 IS 303	3
FN 310		3 FN 410	3
FN 325		3 FN 412	3
BUS 305		1 MK 303	3
BUS 350		3 FN 370	3
		13	15
Senior			
First Term	Hours	Second Term	Hours
FN 350		3 BUS 450	3
FN 320		3 FNMG Concentration Elective	3
MG 302		3 FNMG Concentration Elective	3
FNMG Concentration Elective		3 Experiential requirement	3
FNMG Concentration Elective		3 General Electives	3
		15	15
Total credit hours: 120			

Proposed Program of Study for a Major in Finance with a Concentration in Investments and Institutions

Freshman			
First Term	Hours	Second Term	Hours
EH 101		3 EH 102	3
MA 105		3 CMST 101	3
BUS 101		3 BUS 110	3
Core Curriculum Area IV: Social and Behavioral Science ²		3 Core Curriculum Area IV: History ¹	3
Core Curriculum Area II: Fine Art		3 Core Curriculum Area III: Natural Science (with laboratory)	4
		15	16
Sophomore			
First Term	Hours	Second Term	Hours
QM 214		3 LS 246	3
AC 200		3 QM 215	3
EC 210		3 AC 201	3
Core Curriculum Area II: Literature		3 EC 211	3
Core Curriculum Area III: Natural Science (with laboratory)		4 Core Curriculum Area II	3
		16	15
Junior			
First Term	Hours	Second Term	Hours
BUS 305		1 IS 303	3
QM 350		3 FN 410	3
FN 325		3 FN 412	3
FN 310		3 MK 303	3
BUS 350		3 FN 370	3
		13	15
Senior			
First Term	Hours	Second Term	Hours
FN 350		3 BUS 450	3
FN 320		3 I and I Concentration Elective	3
MG 302		3 I and I Concentration Elective	3
I and I Concentration Elective		3 General Electives	3
I and I Concentration Elective		3 Experiential Requirement	3
		15	15
Total credit hours: 120			

Proposed Program of Study for a Major in Finance with a Real Estate Concentration

Freshman			
First Term	Hours	Second Term	Hours
EH 101		3 EH 102	3
MA 105		3 CMST 101	3
BUS 101		3 BUS 110	3
Core Curriculum Area II: Humanities, Fine Arts ¹		3 Core Curriculum Area IV: History ¹	3

Core Curriculum Area IV: Social and Behavioral Science	3 Core Curriculum Area III: Natural Science (with laboratory)	4
		15
		16

Sophomore

First Term	Hours	Second Term	Hours
QM 214		3 LS 246	3
AC 200		3 QM 215	3
EC 210		3 AC 201	3
Core Curriculum Area II: Literature		3 EC 211	3
Core Curriculum Area III: Natural Science (with laboratory)		4 Core Curriculum Area II	3
		16	15

Junior

First Term	Hours	Second Term	Hours
QM 350		3 FN 370	3
FN 310		3 IS 303	3
FN 325		3 FN 410	3
BUS 305		1 FN 412	3
BUS 350		3 MK 303	3
		13	15

Senior

First Term	Hours	Second Term	Hours
FN 320		3 FN 475	3
FN 470		3 BUS 450	3
FN 350		3 Experiential Requirement	3
MG 302		3 Real Estate Concentration Elective	3
FN 452		3 General Elective	3
		15	15

Total credit hours: 120

¹ Select one of the following courses: ARH 101, MU 120, THR 100² Select one of the following courses:
HY 101, HY 102, HY 104, HY 105, HY 120, HY 121**AC-Accounting Courses****AC 200. Principles of Accounting I. 3 Hours.**

Basic concepts with focus on how accounting events affect financial statements. Emphasizes preparation, communication and use of external financial reports, accrual versus cash, receivables, payables, inventory, recording long-term operational assets, long-term liabilities, stockholders, equity, recording procedures, and financial statement analysis dealing with the benefits and risks associated with that information.

Prerequisites: BUS 110 [Min Grade: C]**AC 201. Principles of Accounting II. 3 Hours.**

Basic concepts associated with internal reporting. Use of relevant information for planning, control, and decision making. Cost behavior, cost allocation, product costing, budgeting, responsibility accounting, and capital budgeting.

Prerequisites: AC 200 [Min Grade: C]**AC 299. Competency Exam for AC 200. 0 Hours.**

Provides a review of introductory financial accounting and an introductory financial accounting competency exam.

Prerequisites: AC 200 [Min Grade: D]**AC 300. Financial Accounting I. 3 Hours.**

The course covers basic financial accounting with an emphasis on recording transactions and preparing financial statements. Topics include the accounting cycle, accrual accounting, and the preparation of the income statement, balance sheet, and statement of cash flows.

Prerequisites: MA 105 [Min Grade: C](Can be taken Concurrently) and AC 200 [Min Grade: B]**AC 304. Accounting Information Systems. 3 Hours.**

Transaction processing cycles of accounting system; internal control, development, and control of information systems; emerging development of information technology.

Prerequisites: (AC 201 [Min Grade: C] and GPAO 2.00)**AC 305. Professional Development in Accountancy. 1 Hour.**

This course will introduce students to the accounting profession, the recruitment process for internships and entry-level positions in accounting; the traditions, expectations and ethical demands of the profession; and the availability of diverse career options.

AC 309. Intermediate Accounting for Corporate Careers. 3 Hours.

The course explores the major components of the balance sheet elements assets, liabilities and equity as well as revenue recognition.

Prerequisites: AC 300 [Min Grade: C]**AC 310. Financial Accounting II. 3 Hours.**

Continuation of AC 300. Inventories, plant assets, intangible assets, current liabilities, long-term debt and stockholders' equity.

Prerequisites: AC 300 [Min Grade: B]**AC 364. Taxation and the Working Poor. 3 Hours.**

Students will explore the objectives and consequences of the U.S. federal tax system in relation to the working poor. Topics covered will include the Earned Income Tax Credit, progressive and regressive taxes, and income redistribution as the result of tax provisions. In addition, students will study common mis-perceptions of those living in poverty. The course will consist of classroom instruction, tax preparation training, completion of a tax certification test, and volunteer tax preparation at a community-based site. This course is open to both business and non-business majors and assumes no prior knowledge of accounting or tax. The course is a service-learning course and will satisfy the experiential-learning requirement in the Collat School of Business.

Prerequisites: GPAO 2.00**AC 401. Cost Accounting. 3 Hours.**

Basic theory and procedures involving cost determination, analysis, and control. Cost allocations, application of overhead, budgeting, standard costs, job order, process and by-product costing, spoilage, and quantitative techniques. Junior standing required.

Prerequisites: (AC 300 [Min Grade: C] and GPAO 2.00) or (AC 320 [Min Grade: C] and GPAO 2.00)**AC 402. Income Taxation I. 3 Hours.**

Fundamentals and basic concepts of taxation of various entities, with emphasis on federal income taxation of individuals.

Prerequisites: AC 300 [Min Grade: C]**AC 413. Internal Auditing. 3 Hours.**

Theory and practice of internal auditing and application of internal auditing principles and techniques to selected audit problems.

Prerequisites: (AC 300 [Min Grade: C] and AC 304 [Min Grade: C] and GPAO 2.00)

AC 414. Governmental and Not-for-Profit Accounting. 3 Hours.
Budgetary and fund accounting as applied to municipalities, other governmental units, and institutions operating as nonprofit entities.
Prerequisites: [AC 300](#) [Min Grade: C] and [AC 304](#) [Min Grade: C] and GPAO 2.00)

AC 423. External Auditing. 3 Hours.
This course covers the major phases of an external audit including preliminary engagement procedures, planning the audit, evaluation of ICFR, substantive audit procedures, and reporting.
Prerequisites: [AC 309](#) [Min Grade: C](Can be taken Concurrently) or [AC 310](#) [Min Grade: C](Can be taken Concurrently)

AC 430. Financial Accounting III. 3 Hours.
Accounting for Dilutive Securities and Earnings per Share, Investments, Revenue Recognition, Income Taxes, Pensions and Post-retirement Benefits, Leases, Accounting Changes and Error Analysis, and the Statement of Cash Flows.
Prerequisites: [AC 310](#) [Min Grade: B]

AC 440. International Accounting: From a User's Perspective. 3 Hours.
Development of international accounting knowledge needed to make informed decisions in a global business environment.
Prerequisites: [AC 300](#) [Min Grade: C]

AC 441. International Accounting: Study Abroad. 3 Hours.
Development of international accounting knowledge needed to make informed decisions in a global business environment through study abroad.
Prerequisites: [AC 440](#) [Min Grade: C]

AC 452. Income Taxation II. 3 Hours.
Completion of fundamentals of taxation for individuals. Basic concepts and laws applicable to partnerships and corporations. Tax research techniques and tax planning concepts.
Prerequisites: ([AC 402](#) [Min Grade: C] and GPAO 2.00)

AC 464. Accounting Internship. 1-3 Hour.
Work experience enabling students to better integrate academic knowledge with practical applications by exposure to accounting practice and business environment.
Prerequisites: [AC 300](#) [Min Grade: C] and [AC 304](#) [Min Grade: C] and [AC 310](#) [Min Grade: C] and ([AC 402](#) [Min Grade: C] or [AC 423](#) [Min Grade: C])

AC 472. Information Technology Auditing. 3 Hours.
Introduction to the practice of information technology auditing. An emphasis is placed on information technology auditing standards and methodology, as well as guidance on auditing general computer controls and application controls.
Prerequisites: [AC 304](#) [Min Grade: C]

AC 473. Fraud Examination. 3 Hours.
Advanced forensic accounting concepts with a primary focus on occupational fraud and abuse--its origins, perpetration, prevention, and detection.
Prerequisites: [AC 304](#) [Min Grade: C] and [AC 300](#) [Min Grade: C]

AC 474. Forensic Accounting Practicum. 1-3 Hour.
Work experience requiring the application of forensic accounting concepts and methods.
Prerequisites: ([AC 472](#) [Min Grade: C] and [AC 473](#) [Min Grade: C] and [LS 471](#) [Min Grade: C] and GPAO 2.00)

AC 480. Advanced Accounting. 3 Hours.
Business combinations, consolidated financial statements, multinational accounting, and partnerships.
Prerequisites: [AC 430](#) [Min Grade: B]

AC 490. Advanced Topics in Accounting. 3 Hours.
Contemporary professional accounting issues. Preq: Permission of instructor.
Prerequisites: GPAO 2.00

AC 495. Data Analytics for Accounting. 3 Hours.
This course focuses on how data analytics is utilized across a variety of accounting disciplines. Students will learn the fundamentals of data analysis and interpretation of output. Students who complete this course will obtain an introductory framework regarding the various ways data analytics is utilized in the accounting profession.
Prerequisites: ([AC 300](#) [Min Grade: C] and [AC 304](#) [Min Grade: C]) and [AC 310](#) [Min Grade: C] and [AC 401](#) [Min Grade: C] and [AC 402](#) [Min Grade: C] and [AC 413](#) [Min Grade: C]

AC 499. Directed Readings. 1-3 Hour.
Readings and independent study in selected areas.
Prerequisites: GPAO 2.00

FN-Finance Courses

FN 101. Personal Finance. 3 Hours.
Selected aspects of finance encountered by an individual during his or her lifetime. Lower-level elective credit only. Not applicable to the finance major. Open to all UAB students.

FN 102. Money and Society. 3 Hours.
The basic principles of the use of money in society are presented in a decision making framework. The objective of this course is to provide students with the tools necessary to analyze financial issues from a global and societal perspective.

FN 103. Money Management 101. 1 Hour.
Covers selected aspects of financial planning encountered by an individual during his or her lifetime. Cannot count as credit toward the finance major. Cannot be taken if [FN 101](#) has been taken.

FN 104. Debt Management 101. 1 Hour.
Covers selected aspects of managing credit and insurance needs that an individual might encounter during his or her lifetime. Does not count toward the finance major. Cannot be taken if [FN 101](#) has been taken.

FN 105. Saving and Investing 101. 1 Hour.
Covers selected aspects of managing investments that an individual might encounter during his or her lifetime. Does not count toward the finance major. Cannot be taken if [FN 101](#) has been taken.

FN 201. Investigations into Financial Inclusion. 3 Hours.
This course applies a structured process of change to individual and societal issues of financial inclusion. Students co-investigate what constitutes financial stability personally and in relation to their broader community. Assessment, analysis, and planning for change are key components of the course.

FN 305. Entering the Profession. 1 Hour.
This course will prepare students to enter the finance profession. Professional development topics include: resume building, soft-skills and interview prep, internships, entry-level positions and career paths in finance, as well as expectations and ethical demands of the profession.

FN 310. Fundamentals of Financial Management. 3 Hours.

Basic principles of financial management emphasizing the time value of money, stock and bond valuation, and capital budgeting; risk/return analysis, cost of capital, capital structure and cash flow analysis.

Prerequisites: [AC 200](#) [Min Grade: C] and [EC 210](#) [Min Grade: C]

FN 320. Financial Research Methods. 3 Hours.

Introduction to commercial and publicly available financial research databases and the basics of data analysis.

Prerequisites: [FN 310](#) [Min Grade: C]

FN 325. Financial Analysis & Forecasting. 3 Hours.

This course provides the student with a broad study of the basic concepts and tools of finance statement analysis from the point of view of the corporate financial manager. It is a decision-oriented course designed to present a working knowledge as well as a theoretical understanding of the essentials of financial statement analysis and forecasting.

Prerequisites: [FN 310](#) [Min Grade: C]

FN 330. Quantitative Financial Analysis. 3 Hours.

Introduction to the basic quantitative tools of finance with a focus on the use of statistics in financial analysis.

Prerequisites: [QM 215](#) [Min Grade: C] and [AC 201](#) [Min Grade: C]

FN 350. Investments. 3 Hours.

Fundamentals of investments with an emphasis on equity and fixed-income securities.

Prerequisites: [FN 310](#) [Min Grade: C]

FN 351. Bond Portfolio Management. 3 Hours.

Fixed income markets and instruments, including valuation and portfolio strategies. Derivatives of fixed income securities.

Prerequisites: ([FN 310](#) [Min Grade: C] and GPAT and GPAO 2.00) or ([FN 310](#) [Min Grade: C] and GPAU 2.00 and GPAO 2.00)

FN 357. Securities Analysis. 3 Hours.

This course focuses on the fundamental principles and techniques of security analysis. Investment theory with emphasis on valuation of equity investment instruments.

Prerequisites: [FN 310](#) [Min Grade: C]

FN 358. Green and Gold Fund Financial Analyst. 1 Hour.

The Green and Gold Fund is UAB's innovative, student-managed investment portfolio. Students gain real-world portfolio management and security analysis experience through the application of professional investment strategies and sound risk management principles. Students enrolled in [FN 358](#) must hold the position of Analyst.

FN 359. Green and Gold Fund Portfolio Management. 1-3 Hour.

The Green and Gold Fund is UAB's innovative, student-managed investment portfolio. Students gain real-world portfolio management and security analysis experience through the application of professional investment strategies and sound risk management principles. Students enrolled in [FN 359](#) must hold the position of CIO, Chief Economist or Portfolio Manager. Permission of the Green and Gold Fund faculty advisor required.

Prerequisites: [FN 310](#) [Min Grade: C] and [FN 350](#) [Min Grade: C] or [FN 490](#) [Min Grade: C]

FN 360. Fundamentals of Healthcare Financial Management. 3 Hours.

Basic principles of healthcare financial management emphasizing time value of money, stock and bond valuation, and capital budgeting; risk/return analysis, cost of capital, capital structure, and cash flow analysis in the context of Healthcare organizations.

Prerequisites: [AC 201](#) [Min Grade: C] and [EC 210](#) [Min Grade: C] and [EC 211](#) [Min Grade: C] and [LS 246](#) [Min Grade: C] and [QM 215](#) [Min Grade: C]

FN 370. Principles of Real Estate. 3 Hours.

Upper division course designed to provide the student with a solid foundation for making real estate decisions. Course involves computer-based assignments.

Prerequisites: [AC 200](#) [Min Grade: C] and [EC 210](#) [Min Grade: C] and [QM 214](#) [Min Grade: C]

FN 410. Corporate Finance. 3 Hours.

Analysis of long-term corporate financial management; detailed stock and bond valuation, cost of capital, capital budgeting, cash-flow analysis, capital structure, and dividend policy.

Prerequisites: ([FN 310](#) [Min Grade: C] and GPAO 2.00)

FN 411. Advanced Financial Management. 3 Hours.

Case method approach to study of applied and special topics in financial management; spreadsheet applications used in analysis of initial public offerings, imbedded options, leases, mergers, bankruptcy, and pension plan management.

Prerequisites: ([FN 410](#) [Min Grade: C] and GPAT and GPAO 2.00) or ([FN 410](#) [Min Grade: C] and GPAU 2.00 and GPAO 2.00)

FN 412. International Financial Management. 3 Hours.

Financial analysis and decision making in international context. All traditional areas of corporate finance explored.

Prerequisites: [FN 310](#) [Min Grade: C] or [BUS 310](#) [Min Grade: C]

FN 420. Financial Sales & Trading. 3 Hours.

This course introduces interactive trading in financial instruments. Students learn the principles of asset price discovery through real-time trading in a variety of markets, including equities, bonds, options and derivatives. Topics addressed include asset valuation, portfolio management, and risk management in the context of real-time trading of financial instruments.

Prerequisites: ([FN 310](#) [Min Grade: C] and [FN 350](#) [Min Grade: C] and [FN 351](#) [Min Grade: C] and GPAT and GPAO 2.00) or ([FN 310](#) [Min Grade: C] and [FN 350](#) [Min Grade: C] and [FN 351](#) [Min Grade: C] and GPAU 2.00 and GPAO 2.00)

FN 429. Short-Term Financial Management. 3 Hours.

This course covers the principles of short-term financial management. Specific topics include liquidity, management of working capital, corporate cash management, and short term investing and borrowing.

FN 452. Management of Financial Intermediaries. 3 Hours.

Roles, activities, and functions of financial institutions and their interrelationships.

Prerequisites: [FN 310](#) [Min Grade: C]

FN 453. Derivatives. 3 Hours.

Domestic and international risk management issues. Tools to measure and manage interest rate; exchange rate and commodity price risks.

Prerequisites: ([FN 350](#) [Min Grade: C] and [FN 410](#) [Min Grade: C] and GPAU 2.00)

FN 460. Finance Internship. 1-3 Hour.

A work experience to enable students to better integrate academic knowledge with practical applications and to enhance students' educational experiences by making subsequent study more meaningful. Permission of the instructor required.

Prerequisites: (FN 310 [Min Grade: C] and GPAO 2.00)

FN 470. Real Estate Finance. 3 Hours.

A study of the instruments, techniques and institutions of real estate finance and the use of financial analysis in real estate decisions.

Prerequisites: (FN 370 [Min Grade: C] and GPAO 2.00)

FN 475. Real Estate Investment Analysis. 3 Hours.

A study of investment analysis for real estate decisions, including taxation, risk, financial leverage, land use and market analysis will be covered in depth.

Prerequisites: (FN 310 [Min Grade: C] or BUS 310 [Min Grade: C]) and FN 370 [Min Grade: C]

FN 490. Advanced Topics in Finance. 3 Hours.

Issues and problems in selected areas of finance.

Prerequisites: GPAO 2.00

FN 496. Business Analysis and Valuation Using Financial Statements. 3 Hours.

This case-based accounting and finance capstone course articulates the linkage between accounting and finance and provides a framework for using financial statement data in business analysis and valuation contexts. Topics include business strategy, accounting and financial analysis, financial forecasting, and an introduction to business valuation.

Prerequisites: FN 410 [Min Grade: C] or AC 300 [Min Grade: C] or AC 320 [Min Grade: C]

FN 499. Directed Readings in Finance. 1-3 Hour.

Supervised study of specific areas of finance.

Prerequisites: GPAO 2.00