The field of corporate and business taxation at the Federal level. Corporate

A continuation in the field of taxation with particular attention to the

ACCOUNT 308-DL Income Tax II (1 Unit)

Prerequisite:

Introduction to the field of taxation, with attention to individual income
taxation. Gross income, capital gains, deductions, and alternate tax
methods. IRS forms used.

ACCOUNT 208-DL Income Tax I (1 Unit)

Introduction to the field of taxation, with attention to individual income
taxation. Gross income, capital gains, deductions, and alternate tax
methods. IRS forms used.

ACCOUNT 210-DL Introduction to Managerial Accounting (1 Unit)

A continuation of the introduction to accounting, with emphasis on
providing relevant and timely accounting information and analysis to
managers for use in planning, decision making, and controlling strategic
operational objectives. Topics include the classifications of costs and
different ways of reporting and analyzing those costs; the operating
budgeting process; capital budgeting; and job-order, standard, process,
and activity-based costing systems.

Prerequisite: ACCOUNT 201-DL.

ACCOUNT 202-DL Introduction to Managerial Accounting (1 Unit)

A continuation of the introduction to accounting, with emphasis on
providing relevant and timely accounting information and analysis to
managers for use in planning, decision making, and controlling strategic
operational objectives. Topics include the classifications of costs and
different ways of reporting and analyzing those costs; the operating
budgeting process; capital budgeting; and job-order, standard, process,
and activity-based costing systems.

Prerequisite: ACCOUNT 201-DL.

ACCOUNT 211-DL Intermediate Accounting II (1 Unit)

Accounting problems of corporations' valuation, cost allocation,
stockholder equity, and long-term debt; leases, pension plans, and
income tax allocations; financial statement construction, effect of errors,
cash and other funds, and issues relating to the analysis of financial
statements; the present-value concept.

Prerequisite: ACCOUNT 210-DL.

ACCOUNT 308-DL Income Tax II (1 Unit)

A continuation in the field of taxation with particular attention to the
field of corporate and business taxation at the Federal level. Corporate
formation and capital structure, corporate income tax, other corporate
levies, consolidated tax returns, partnerships, and S-corporations.

Prerequisite: ACCOUNT 208-DL.

ACCOUNT 310-DL Managerial Cost Accounting (1 Unit)

Managerial uses of cost data in planning, controlling, and evaluating
organizational activities and in making business decisions. Topics
include discussion of activity-based costing, standard costs, inventory
costing, and review of cost allocation techniques. In addition,
contemporary topics, including pricing decisions, balanced scorecard,
and capital budgeting techniques will be discussed, along with ethical
and behavioral issues addressing both manufacturing and service
sectors.

Prerequisite: ACCOUNT 202-DL.

ACCOUNT 340-CN Government and Nonprofit Accounting (1 Unit)
The defining characteristics of accounting for government and nonprofit
organizations.

ACCOUNT 350-DL Auditing I (1 Unit)

Foundational concepts of balance sheet audits. Students exercise the
role of an external auditor, identifying audit risks, determining appropriate
audit techniques and evidencing, and executing audits of primary
financial areas present at most companies.

ACCOUNT 360-DL Auditing II (1 Unit)

Builds on foundational audit concepts and applies them to real-life
situations, including the understanding and analysis of company financial
statements. Internal control frameworks and standards, alternatives to
the traditional financial statement audit, roles of the external and internal
auditor are also considered.

Prerequisite: ACCOUNT 350-DL.

ACCOUNT 370-CN Advanced Accounting (1 Unit)

Accounting for multi-corporate entities and acquisitions, consolidated
financial statements, accounting for state and local governments,
partnerships, accounting for non-profit organizations, and foreign
operations.

Prerequisite: ACCOUNT 211-DL.

ACCOUNT 390-CN Topics in Accounting: (1 Unit)

Topics vary. May be repeated for credit with different topic.

ACCOUNT 390-DL Topics in Accounting: (1 Unit)

Topics vary. May be repeated for credit with different topic.

ACCOUNT 399-CN Independent Study (1 Unit)

Topics vary. May be repeated for credit with different topic.

ACCOUNT 399-CN Independent Study (1 Unit)

Topics vary. May be repeated for credit with different topic.

FINANCE 202-CN Introduction to Finance (1 Unit)

Introduction to the basic concepts and models used in finance.

Prerequisite: MATH 101-CN, STAT 202-CN, or college algebra, statistics,
financial accounting, microeconomics, and macroeconomics, or
equivalents. Carries business credit.

FINANCE 202-CN Introduction to Finance (1 Unit)

Introduction to the basic concepts and models used in finance.

Prerequisite: MATH 101-CN, STAT 202-CN, or college algebra, statistics,
financial accounting, microeconomics, and macroeconomics, or
equivalents. Carries business credit.

FINANCE 360-CN Corporate Finance (1 Unit)

Topics include capital budgeting; how companies determine what an
appropriate discount rate would be for a given capital investment;
the Capital Asset Pricing Model (CAPM) and the Arbitrage Pricing
Theory (APT) models used to estimate a firm's cost of equity; detailed
consideration of how beta is estimated for the CAPM; how a company
derives its weighted average cost of capital (WACC); the dividend policy
decision and capital structure theory; financial planning models; the
adjustments typically made to financial statement data to accommodate
the needs and viewpoints of financial analysts and investors; corporate risk management (hedging techniques).

**Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 363-CN Financial Markets and Institutions (1 Unit)**
The role of financial institutions and markets from a financial manager's perspective. Process of financial intermediation within the economy.

**Prerequisite:** FINANCE 202-CN.

**FINANCE 364-CN Investment Theory (1 Unit)**
Theory underlying the construction of a financial assets portfolio with the objective of maximizing expected return for a specified tolerable level of risk. Topics include risk aversion and utility functions; diversification; capital allocation to risky assets (the separation property); optimal risky portfolios; index models; the Capital Asset Pricing Model and multifactor models of risk and return; and the efficient market hypothesis.

**Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 365-CN Portfolio Management (1 Unit)**
Applied investment management.

**Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 368-CN Options and Futures (1 Unit)**
Development of skills to value and use options, futures, and related financial contracts. Topics include arbitrage, hedging, spreading, pricing relations, models such as Black Scholes and cost of carry, and currency and interest-rate swaps.

**Prerequisite:** FINANCE 202-CN or equivalent.

**FINANCE 390-CN Special Topics: (1 Unit)**
Topics vary. May be repeated for credit with different topic.

**FINANCE 399-CN Indp Study (1 Unit)**
NPEP course.

**MATH 100-CN Quantitative Reasoning (1 Unit)**
NPEP course.

**MATH 101-CN Algebra (1 Unit)**
Overview of core mathematical concepts that permeate business, science and everyday life. Primary focus is on mathematical tools needed in a variety of degree programs. Topics include: functions and graphs, linear, polynomial and rational equations, inequalities and their applications, modeling, variation, and systems of equations. This course does not count for credit if taken after any higher mathematics course. May not be audited.

**MATH 101-DL Algebra (1 Unit)**
Overview of core mathematical concepts that permeate business, science and everyday life. Primary focus is on mathematical tools needed in a variety of degree programs. Topics include: functions and graphs, linear, polynomial and rational equations, inequalities and their applications, modeling, variation, and systems of equations. This course does not count for credit if taken after any higher mathematics course. May not be audited.

**MATH 100-CN Quantitative Reasoning (1 Unit)**
NPEP course.

**MATH 101-CN Algebra (1 Unit)**
Overview of core mathematical concepts that permeate business, science and everyday life. Primary focus is on mathematical tools needed in a variety of degree programs. Topics include: functions and graphs, linear, polynomial and rational equations, inequalities and their applications, modeling, variation, and systems of equations. This course does not count for credit if taken after any higher mathematics course. May not be audited.

**MATH 220-A Single-Variable Differential Calculus (1 Unit)**

**Prerequisite:** MATH 220-A.

**MATH 226-CN Sequences and Series (1 Unit)**

**Prerequisite:** MATH 220-B.

**MATH 230-A Single-Variable Differential Calculus (1 Unit)**
Vectors, vector functions, partial derivatives, and optimization.

**Prerequisite:** MATH 220-B.

**MATH 230-B Multivariable Differential Calculus (1 Unit)**

**Prerequisite:** MATH 230-A.

**MATH 230-CN Multivariable Integral Calculus (1 Unit)**
Introduction to fundamental mathematical structures, including sets, functions, equivalence relations, and cardinal numbers. Elementary logic and proof techniques.

**Prerequisite:** MATH 240-CN.

**MATH 240-CN Linear Algebra (1 Unit)**
Elementary linear algebra: systems of linear equations, matrix algebra, subspaces, determinants, eigenvalues, eigenvectors, and orthogonality.

**Prerequisite:** MATH 230-A or equivalent.

**MATH 240-CN Linear Algebra (1 Unit)**
Elementary linear algebra: systems of linear equations, matrix algebra, subspaces, determinants, eigenvalues, eigenvectors, and orthogonality.

**Prerequisite:** MATH 230-A or equivalent.

**MATH 250-CN Multivariable Differential Calculus (1 Unit)**

**Prerequisite:** MATH 220-A.

**MATH 250-CN Multivariable Differential Calculus (1 Unit)**

**Prerequisite:** MATH 220-A.

**MATH 250-CN Multivariable Differential Calculus (1 Unit)**

**Prerequisite:** MATH 220-A.

**MATH 250-CN Multivariable Differential Calculus (1 Unit)**

**Prerequisite:** MATH 220-A.

**MATH 260-CN Combinatorics & Discrete Mathematics (1 Unit)**
Discrete mathematics, inductive reasoning, counting problems, binomial coefficients and Pascal's triangle, Fibonacci numbers, combinatorial probability, divisibility and primes, partitions, and generating functions.

**Prerequisite:** MATH 240-CN.

**MATH 301-CN Probability and Stochastic Processes (1 Unit)**

**Prerequisite:** MATH 220-B.

**MATH 301-CN Probability and Stochastic Processes (1 Unit)**

**Prerequisite:** MATH 220-B.

**MATH 301-CN Probability and Stochastic Processes (1 Unit)**

**Prerequisite:** MATH 220-B.

**MATH 301-CN Probability and Stochastic Processes (1 Unit)**

**Prerequisite:** MATH 220-B.
Prerequisite: MATH 310-B.

MATH 320-A Introduction to Real Analysis (1 Unit)
Analysis on the real line: axiomatic development of the real number system, sequences and series of real numbers, continuity, and differentiability.
Pre-requisite: MATH 300-CN.

MATH 320-B Real Analysis II (1 Unit)
Analysis on the real line: the Riemann integral and sequences and series of functions.
Pre-requisite: MATH 320-A.

MATH 320-C Introduction to Real Analysis (1 Unit)
Analysis on Euclidean spaces: the topology of Euclidean spaces, limits, continuity, and differentiability, including the inverse and implicit function theorems.
Pre-requisite: MATH 320-B.

MATH 325-CN Complex Analysis (1 Unit)
Pre-requisite: MATH 230-B.

MATH 330-A Abstract Algebra (1 Unit)
Group theory.
Pre-requisite: MATH 300-CN.

MATH 334-CN Linear Algebra II: Second Course (1 Unit)
Pre-requisite: MATH 300-CN.

MATH 336-A Introduction to the Theory of Numbers (1 Unit)
Pre-requisite: MATH 230-A.

MATH 340-CN Geometry (1 Unit)
Pre-requisite: MATH 300-CN.

MATH 366-A Mathematical Models in Finance (1 Unit)
Pre-requisite: MATH 240-CN.

MATH 399-CN Independent Study (1 Unit)