

Master of Business Administration: Foundation Course List

(May be waived for equivalent coursework from AACSB accredited institutions with grades of "C" or better)

ACCT 501 FINANCIAL ACCOUNTING

Prerequisite: Admission to a Nazarian College of Business and Economics graduate program or consent of instructor. Study of financial reporting principles, structure of the balance sheet, income statement and statement of cash flows. Measurement principles for assets; liabilities and stockholders' equity; revenue and expenses. Covers management's responsibility for full and fair disclosure of financial information.

BLAW 508 BUSINESS LAW

Prerequisite: Graduate standing. Study of the role of law in business, including the study of legal institutions and their role in facilitating and regulating business. Includes a study of the legal system, civil litigation, torts, and the formation and performance of contract, agency and employment law, the various forms of business organizations and securities law.

ECON 500 SURVEY OF ECONOMICS

Survey of the tools, concepts, and techniques that economists use to analyze the behavior of firms, consumers, markets, and entire economies. Microeconomic topics include game theory and market structure. Macroeconomic topics include determinants of GDP, economic growth, and the role of the Federal Reserve.

FIN 502 MANAGERIAL FINANCE

Prerequisite: ACCT 501. Examination of the financial decision making process. Topics include the analysis and interpretation of financial statements, ratio analysis, financial forecasting and budgeting, financial markets, working capital management, valuation, capital budgeting, sources of capital and capital structure, dividend policy, and the management of risk and return in an international context.

SOM 591 BUSINESS ANALYTICS FOUNDATION

Statistical methods and stochastic models to support decision making by managers. Topics include: exploratory data analysis, probability distributions and assessment, expected value, variation, estimation of means and proportions, hypothesis testing for one and several populations, F test, chi square test, simple and multiple regression and correlation, time series and forecasting, decision trees, waiting lines and simulation. Applications in service organizations and small businesses are provided along with applications for production organizations and large businesses. A key element is a group project involving the application of one or more course topics to a current business problem.

MBA Foundation Courses	Acceptable CSUN Undergraduate Equivalent Courses
ACCT 501	ACCT 220 & ACCT 230
BLAW 508	BLAW 280 & BLAW 308
ECON 500	ECON 160 & 161
FIN 502	FIN 303
SOM 591	SOM 307

❖ For articulation agreements for California Community Colleges, please visit <https://www.assist.org/>

ACCT 220 Introduction to Financial Accounting

Introduces the role of accounting in business and society, a summary of the accounting process, accounting measurement issues, analyzing and recording financial transactions, accounting valuation and allocation issues, conceptual foundation for understanding financial reporting, the usefulness of financial statements for decision making and financial statement analysis and interpretation.

ACCT 230 Introduction to Managerial Accounting

Introduces the analysis and techniques for aiding management in planning and controlling decisions, and the use of accounting data for budgeting, cost control, pricing, evaluation of performance and general decision making.

BLAW 280 Business Law I

Study of the role of law in business, including the study of legal institutions and their role in facilitating and regulating business. Includes a study of the legal system, civil litigation, torts and the formation and performance of contracts. (Available for General Education, Lifelong Learning.)

BLAW 308 Business Law II

Study of the role of law in business, including the study of legal institutions and their role in facilitating and regulating business. Topics include agency and employment law, the various forms of business organizations and securities law.

ECON 160 Principles of Microeconomics

Introduction to economics as it applies to the functioning of markets, businesses and households. The class examines how individuals make decisions about how to use scarce resources efficiently and how these decisions affect markets and the overall economy. Effect of government policies on the functioning of markets also is examined. (Available for General Education, Social Sciences.)

ECON 161 Principles of Macroeconomics

Introduction to economics as it applies to the national and international economy. Topics that the course covers include differences in standards of living across countries, the monetary system and the determinants of inflation, and the factors causing growth and recessions. Examines the ability of the Federal Reserve and other government policy makers to influence the course of the economy. (Available for General Education, Social Sciences.)

FIN 303 Financial Management

Analysis of the financial decision making process of a firm from both internal and external points of view. Topics include valuation, working capital management, capital budgeting, financial forecasting, capital structure and sources of capital and dividend policy in both a domestic and international context.

Math 140 Introductory Statistics

Basic elements of statistics for students in business and economics. Descriptive statistics, elements of probability, probability distributions (including normal), sampling distributions, statistical inference for means and proportions (including estimation and hypothesis testing), simple linear regression and correlation. Applications of these topics in business and economics are emphasized. The course requires assignments in which students are required to explain the results of statistical computations using personal computer software.

SOM 307 Data Analysis and Modeling for Business

Statistical methods and stochastic models to support decision making by managers. Topics include: exploratory data analysis, probability distributions and assessment, expected value, variation, estimation of means and proportions, hypothesis testing for one and several populations, F test, chi-square test, simple and multiple regression and correlation, decision trees, waiting lines and simulation. Applications to business are emphasized. Written assignments based on computer software required.