

BUSINESS—GRADUATE

269. Seminar in Taxation (3)

Prerequisite: Acct 144A-B. Tax planning and decision making with respect to income, estate, and gift taxes; tax research and review of current cases involving application of tax laws to individuals, partnerships, corporations, and fiduciaries; analysis of governmental tax policy.

270. Accounting for Estates and Trusts (3)

Prerequisite: Acct 120A-B, 144A. Theory, practice, and legal requirements for reporting by fiduciaries of estates and trusts. Estate planning techniques to maximize wealth and minimize taxes. Reporting by companies in bankruptcy.

272. Seminar in International Finance (3)

Prerequisite: Bus 202, 218. Theory and practice in international money and capital markets; foreign exchange; balance of payments; problems of adjustment; comparative financial systems.

275. Seminar in International Business (3)

Prerequisite: Bus 225. International trade and finance; cultural and institutional environment of multinational enterprise, trade and development aid; accounting, marketing, production and operations aspects of international trade and enterprise.

280. Seminar in Business Education (3)

Study of advanced problems in business education.

282. Seminar in Business Curricula (3)

Objectives, principles, and curricula of business in secondary schools, and colleges and **285** universities; evaluation and trends of current programs.

289T. Seminar in Business Topics (3; max total 9 if no topic repeated)

Prerequisite: 9 units of 200 courses. Theory and developments in accounting, administration and organization, business education, communications, consumer economics, finance, industrial and regional studies, international business, law, management, marketing, personnel and industrial relations, quantitative studies, real estate and urban economics, records management, resource economics, risk and insurance, or transportation. (Former Bus 210T, 230T)

290. Independent Study (1-3; max see reference)

See *Academic Placement—Independent Study*.

291. Management Project (3)

Prerequisite: Completion of the MBA core or concurrently completing the MBA core. Independent field analysis of an operating business firm or one of its principal functional areas. The managerial audit may be submitted to the faculty in lieu of a thesis.

292. Readings in Business (2-3; max total 6)

Prerequisite: permission of instructor. Individually directed readings in a field of special concern to the student's graduate program; appropriate reports and evaluation required. Individual conferences; no formal class meetings.

299. Thesis (3 or 6)

Prerequisite: Completion of master's core or concurrently completing master's core. See *Master's Degrees—Thesis Requirement*. Preparation, completion, and submission of an acceptable thesis for the master's degree. Elective for master of business administration.

IN-SERVICE COURSES

(See *Course Numbering System*.)

367. CPA Review (2-4)

380T. Topics in Business (2; may be repeated if no topic repeated)

381. Instructional Procedures in Vocational Business Education (2-3)

385. Bridging the Gap (2-4)

389. Workshop in Business Education (1-6; max total 6)

398. Business Internship (1-6; max total 6)