FINSV 400: Investment Valuation for the Financial Services Professional

3 Credits

Approaches to investment strategies, investment decisions, and the valuation of corporate securities. FINSV 400 Investment Valuation for the Financial Services Professional (3) FINSV 400 is one of the required courses for the the Financial Service Option of the Bachelor of Science in Business (BSB) degree program. The purpose of FINSV 400 is to attain an understanding of investment analysis and portfolio management. A key focus is given to the study of the pricing of corporate securities and the relationship between investment risk and return.

Prerequisite: FIN 301

FINSV 411: Federal Income Taxation for the Financial Services Professional

3 Credits

Tax regulations, tax policy, tax determination, and tax planning applicable for personal/business decision making; emphasis on taxation of individuals. FINSV 411 Federal Income Taxation for the Financial Services Professional (3) The purpose of this course is to attain an appreciation of and a familiarity with the Federal Income Tax Code as well as develop the analytical skills to evaluate potential tax liability and tax planning on a situational basis. Furthermore, the student should attain a working knowledge and comfort level in the use of tax software. This will be accomplished via a five module approach. The modules are:a. Module 1 An Introduction to United States Taxes and the Basic Tax Model: An introduction to both income taxation and other types of United States taxes. The purposes of the Federal tax law are examined and the legislative, administrative, and judicial sources of Federal tax law are analyzed. Module 1 concludes with the introduction of the basic tax model for the individual taxpayer.b. Module 2 Gross Income: Presents the income component of the basic tax model. Included in this module are the determination of what is income and the statutory exclusions that are permitted in calculating gross income.c. Module 3 Deductions: Presents the deduction component of the basic tax model. Deductions are classified as business versus–non-business, &quot;for&quot; versus &quot;from&quot;, employee versus employer, active versus passive, and reimbursed versus unreimbursed. The effect of each of these classifications is analyzed. The presentation includes deductions that are permitted, limitations and disallowances associated with deductions, and the treatment of losses.d. Module 4 Tax Computation Methods, Payment Procedures, and Tax Credits: Presents several topics that relate to tax liability determination. The calculation of tax liability, the use of tax credits to reduce calculated tax liability, and the timing of the payment of the calculated tax liability are discussed.e. Module 5 Property Transactions: Presents the tax treatment of sales, exchanges, and other dispositions of property. Included are the determination of the realized gain or loss, recognized gain or loss, and the classification of the recognized gain or loss as capital or ordinary. The topic of basis is evaluated both in terms of its effect on the calculation of the gain or loss and in terms of the determination of the basis of any subsequent acquisition of property. The use of a tax software program is embedded within each module.

Prerequisite: ACCTG211