

# Corporate Financial Management

It is difficult to uncouple the fields of accounting and finance – at San José State University, we have combined the two fields to create a Corporate Financial Management concentration (CFM). The curriculum is designed to: develop a basic understanding of the conceptual framework underlying the measurement and communication of accounting data; provide a technical competence for effectively measuring, assimilating and communicating economic data; and lead to making sound financial decisions. The curriculum includes an awareness of the moral and ethical considerations involved; and incentives to grow and keep pace with ever-changing issues, conditions, forces and ideas.

CFM students take five accounting and five finance courses. The required accounting courses are accounting information systems, two sequences of intermediate accounting, and advanced management accounting & control systems. An elective could be any course from a list, which includes taxation, business network environments & controls, forensic accounting, advanced accounting, operational auditing, or a practicum (in the honors program). The required finance courses are financial institutions and markets, financial management, problems in financial management, and international finance. An elective can be chosen from a long list of interesting topics – commercial banking, investments, portfolio management, futures & options, risk management & insurance, or real estate.

Students choosing CFM can move seamlessly between accounting and finance careers, allowing them to be very marketable in a field that presents numerous opportunities. With a few more accounting courses, students can take the Certified Public Accounting exam (CPA exam) and be hired by public accounting firms or work for large, medium or small corporations.

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Career options include the flexibility to work in both the accounting and finance fields.

## Potential career paths:

- Accounting at a public accounting firm specializing in:
  - Audit
  - Tax
  - Consulting/advisory
- Accounting in an industrial sector specializing in:
  - Financial analyst
  - Management/cost accounting
  - Treasury
  - Controller
  - Chief financial officer (CFO)
- Tax accountant in private practice
- Not-for-profit accounting
- Governmental accounting
- Internal Revenue Service (IRS)
- Financial analyst

