



**Please Note:**  
*Highlighting indicates substantive updates for the 2011-2012 academic year. Pagination may differ from the 2010-2012 printed copy.*

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## Faculty

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## Degrees and Programs

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The degree programs offered by the BUSINESS ADMINISTRATION & ECONOMICS DEPARTMENT are fully accredited by the International Assembly for Collegiate Business Education (IACBE). As part of a Seventh-day Adventist college, the department intends not only to prepare students to successfully meet the everyday challenges of a career in business, but also to prepare its graduates to give effective Christian influence in their communities. To meet these goals, the department offers several programs of study:

The B.B.A. (Bachelor of Business Administration) is a professional degree designed for the student who intends to enter the job market upon completing the four-year program or to be well prepared for graduate studies. This program offers the following emphases: Accounting, Finance, General Business, Information Systems, International Business, Management, and Marketing.

The B.A. (Bachelor of Arts) degree program in Business Ad-

ministration is a traditional curriculum for those interested in taking a program that includes the study of a foreign language. This major affords more flexibility than do the B.B.A. and the B.S.

The B.S. (Bachelor of Science) in Business Administration is a degree designed for those who plan to enter a postgraduate or graduate program, specifically, in medicine, law, dentistry, or business. Since most graduates of such professional programs will ultimately have their own business, this degree is particularly useful for them.

The department also offers a two-year A.S. (Associate of Science) degree in Business Administration. The A.S. curriculum is structured so that a student may continue to complete any bachelor's program in Business Administration.

The preparation offered in the four-year programs (B.B.A., B.S., and B.A.) differs considerably. However, the first two years are similar enough so that in the process of choosing a field for concentration students have ample time to explore a variety of professions in consultation with departmental faculty and others. Many opportunities and avenues for service are thus available to students majoring in business.

### Degree Completion Program

The BUSINESS ADMINISTRATION & ECONOMICS DEPARTMENT also offers an off-campus degree-completion program leading to the Bachelor of Science in Management (B.S.M.). This program is designed for the working adult and is offered in the evening.

## Bachelor of Business Administration, B.B.A.

A minimum of 106 hours (58 upper-division hours)

### ► Required Core Courses (66-68 hours):

ACCT 121	Financial Accounting I	3
ACCT 122	Financial Accounting II	4
ACCT 123	Managerial Accounting	3
ACCT 391	Accounting Systems in Small Businesses	2
BUAD 279	Business Communication/Data Presentation	3
BUAD 295/395	Colloquium/Distinguished Speaker Srs	2**
BUAD 325	Business Law I	3
BUAD 326	Business Law II	3
BUAD 490	Seminar in Business	1
ECON 261	Macroeconomics	4
ECON 265	Microeconomics	4
FIN 341	Finance	5
MGMT 361	Management	4
MGMT 465	Organizational Behavior	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
OFAD 111	Personal/Beginning Keyboarding	0-2***
STAT 222	Introduction to Statistics	4
STAT 322	Statistical Methods	3

At least one of the following courses: 4-5

MATH 106	College Algebra (4)
MATH 130	Precalculus (5)
MATH 131	Calculus I (4)

At least three courses and 4 hours from the following: 4

INFS 144	PC Operating Systems (1)
INFS 148	PC Spreadsheets (1)
INFS 149	PC Databases (1)
OFAD 201	PC Word Processing (2)

### Recommended Supporting Courses:

BUAD 118	Personal Money Management (3)
BUAD 223	Personal Law (2)

\* Courses used to fulfill requirements in these sections may not also fulfill requirements in another emphasis or business program.

\*\* This course is required each year/quarter when registered as a business major, up to a maximum of 2 credits. The requirement may be reduced for transfer students.

\*\*\* This requirement may be met by completion of course or satisfactory performance on departmental waiver examination. The waiver option is available only to students with fewer than 75 credit hours or to transfer students if taken within their first year at Pacific Union College.

### ► Emphases (choose one):

#### 1. Accounting Emphasis (39-40 hours)

ACCT 307	Government & Nonprofit Accounting	3
ACCT 311-312-313	Intermediate Accounting	3-3-3
ACCT 321-322	Cost Accounting I-II	3-3
ACCT 341	Individual Taxation	4

At least 14 hours from the following: 14\*

ACCT 343	Business Taxation (4)
ACCT 345	Estate Planning, Gifts & Trust Taxation (3)
ACCT 451	Advanced Accounting (3)
ACCT 453	Auditing (5)
ACCT 461	Accounting Theory (4)
MGMT 328	Management Information Systems (3)

Additional hours from the following: 3-4\*

Additional hours (at least 3 upper-division hours) from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 106 hours in the major (core courses and emphasis).

#### Recommended Courses:

BUAD 434	Entrepreneurship (3)
INFS 377	Electronic Commerce (3)

#### 2. Finance Emphasis (39-40 hours)

ACCT 311-312-313	Intermediate Accounting	3-3-3
FIN 488	Problems in Finance	3
MGMT 466	Business and Society	3

At least 21 hours from the following: 21\*

BUAD 335	Real Estate (4)
BUAD 371	Insurance and Risk Management (3)
ECON 371	Money and Banking (3)
ECON 457	International Economics (3)
FIN 380	Capital Markets/Financial Institutions (3)
FIN 419	Personal Financial Planning (3)
FIN 436	Real Estate Finance (3)
FIN 444	Investments (3)
FIN 457	International Finance (3)
FIN 463	Financial Planning and Forecasting (3)

Additional hours from the following: 3-4\*

Additional hours (at least 3 upper-division hours) from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 106 hours in the major (core courses and emphasis).

#### 3. General Business Emphasis (38-40 hours)

MGMT 466	Business and Society	3
BUAD 434	Entrepreneurship	3
INFS 377	Electronic Commerce	3

At least 9 hours from the following: 9

ACCT 311-312-313	Intermediate Accounting (3-3-3)
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ACCT 321-322	Cost Accounting I-II (3-3)	
ACCT 341	Individual Taxation (4)	
ACCT 343	Business Taxation (4)	
ACCT 345	Estate Planning, Gifts & Trust Taxation (3)	

*Additional hours from the following:* 22\*

A minimum of 22 hours (at least 9 upper-division hours) from the following areas with at least 6 hours in at least three of the areas: ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG.

**4. Information Systems Emphasis (40 hours)**

ACCT 322	Cost Accounting II	3
CPTR 115	Introduction to Computer Programming	4
INFS 149	PC Databases	1
INFS 229	Business Programming	3
INFS 377	Electronic Commerce	3
INFS 380	Database Analysis and Design	3
INFS 465	Fundamentals of Data Communication	3
INFS 470	Management Science	4
INFS 482	Systems Analysis and Design	4
MGMT 328	Management Information Systems	3
MKTG 371	Marketing Research	3

*Additional hours from the following:* 6\*

Additional hours (at least 4 upper-division hours) from ACCT, BUAD, CPTR, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 106 hours in the major (core courses and emphasis).

*Recommended Courses:*

ACCT 311-312	Intermediate Accounting (3-3)
CPTR 131	Survey of Computer Science (4)

**5. International Business Emphasis (38-50 hours)**

ECON 457	International Economics	3
FIN 457	International Finance	3
MGMT 457	International Management	3
MGMT 466	Business and Society	3
MKTG 371	Marketing Research	3
MKTG 458	International Marketing	3

*At least 9 hours from the following:* 9

ACCT 311-312-313	Intermediate Accounting (3-3-3)
ACCT 321-322	Cost Accounting I-II (3-3)
ACCT 341	Individual Taxation (4)
ACCT 343	Business Taxation (4)
ACCT 345	Estate Planning, Gifts & Trust Taxation (3)
ACCT 451	Advanced Accounting (3)

\*Note: Courses used to fulfill requirements in these sections may not also fulfill requirements in another emphasis or business program.

*Competence at the intermediate level in a language other than English.* 0-12

This requirement may be met by one of the following options:

1. One-year sequence in college intermediate language course.
2. Study for a minimum of one quarter in a college abroad where classes are conducted in a foreign language. Successful completion of at least 12 quarter units with a grade equal to or higher than C.
3. Passing a competency test in a foreign language.
4. Graduation from a secondary school in a non-English-speaking country in which classes were conducted in the language of that country.

*At least two courses from the following that complement, where possible, the foreign language:* 6-8

ANTH 124	Cultural Anthropology (4)
COMM 330	Intercultural Communication (3)
GEOG 210	World Regional Geography (3)
HIST 332	Europe Since Napoleon (4)
HIST 358	Recent America (4)
HIST 412	Seminar in Asian History (4)

*Additional hours from the following:* 3-5\*

Additional hours (at least 3 upper-division hours) from ACCT, BUAD, FIN, ECON, INFS, MGMT, MKTG, and Modern Languages to total at least 106 hours in the major (core courses, emphasis and modern language courses).

**6. Management Emphasis (38-40 hours)**

MGMT 457	International Management	3
MGMT 466	Business and Society	3
MGMT 481	Operations Management	3

*At least 12 hours from the following:* 12\*

INFS 470	Management Science (4)
INFS 482	Systems Analysis and Design (4)
MGMT 328	Management Information Systems (3)
MGMT 472	Human Resources Management (3)
MGMT 473	Labor Law and Legislation (3)
MGMT 486	Supply Chain Management (3)

*At least 9 hours from the following:* 9

ACCT 311-312-313	Intermediate Accounting (3-3-3)
ACCT 321-322	Cost Accounting I-II (3-3)
ACCT 341	Individual Taxation (4)
ACCT 343	Business Taxation (4)
ACCT 345	Estate Planning, Gifts & Trust Taxation (3)

*Additional hours from the following:* 8-10\*

Additional hours (at least 6 upper-division hours) selected from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 106 hours in the major (core courses and emphasis).

## 7. Marketing Emphasis (38-40 hours)

MGMT 466	Business and Society	3
MKTG 360	Consumer Behavior	3
MKTG 371	Marketing Research	3
MKTG 374	Advertising	3
MKTG 481	Marketing Problems	3

At least 9 hours from the following: 9\*

INFS 377	Electronic Commerce (3)	
MKTG 372	Retailing Management (3)	
MKTG 377	Sales Management (3)	
MKTG 417	Services Marketing (3)	
MKTG 458	International Marketing (3)	

At least 6 hours from the following: 6

ACCT 311-312-313	Intermediate Accounting (3-3-3)	
ACCT 321-322	Cost Accounting I-II (3-3)	
ACCT 341	Individual Taxation (4)	
ACCT 343	Business Taxation (4)	
ACCT 345	Estate Planning, Gifts & Trust Taxation (3)	

Additional hours from the following: 8-10\*

Additional hours (at least 4 upper-division hours) from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 106 hours in the major (core courses and emphasis).

### ► General-Education Requirements:

The general-education requirements for the B.B.A. are the same as for the B.S. degree except for the changes described below:

1. Only one course is required for III.B, to be chosen from either III.B.1 (Visual Arts) or III.B.2 (Music).
2. Only two courses are required from IV.B (Science) and IV.C (Applications of Scientific and Mathematical Reasoning). The courses must come from separate subsections and one course must include a laboratory.

## Major in Business Administration, B.A.

A minimum of 69 hours (34 upper-division hours)

### ► Required Core Courses (69-71 hours):

ACCT 121	Financial Accounting I	3
ACCT 122	Financial Accounting II	4
ACCT 123	Managerial Accounting	3
ACCT 391	Accounting Systems in Small Business	2
BUAD 279	Business Comm/Data Presentation	3
BUAD 295/395	Colloquium/Distinguished Speaker Srs	2**
BUAD 325	Business Law I	3
BUAD 326	Business Law II	3
BUAD 490	Seminar in Business I	1
ECON 261	Macroeconomics	4
ECON 265	Microeconomics	4
FIN 341	Finance	5
MGMT 361	Management	4
MGMT 465	Organizational Behavior	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
OFAD 111	Personal/Beginning Keyboarding	0-2***
STAT 222	Introduction to Statistics	4
STAT 322	Statistical Methods	3

At least 3 hours from the following: 3\*

ACCT 307	Government and Nonprofit Accounting (3)	
ACCT 311	Intermediate Accounting (3)	
ACCT 321	Cost Accounting I (3)	
ACCT 341	Individual Taxation (4)	

At least three courses and 4 hours from the following: 4

INFS 144	PC Operating Systems (1)	
INFS 148	PC Spreadsheets (1)	
INFS 149	PC Databases (1)	
OFAD 201	PC Word Processing (2)	

At least one of the following courses: 4-5

MATH 106	College Algebra (4)	
MATH 130	Precalculus (5)	
MATH 131	Calculus I (4)	

### Recommended Supporting Courses:

BUAD 118	Personal Money Management (3)
BUAD 223	Personal Law (2)

\* Courses used to fulfill requirements in these sections may not also fulfill requirements in another emphasis or business program.

\*\* This course is required each year/quarter when registered as a business major, up to a maximum of 2 credits. The requirement may be reduced for transfer students.

\*\*\* This requirement may be met by completion of course or satisfactory performance on departmental waiver examination. The waiver option is available only to students with fewer than 75 credit hours or to transfer students if taken within their first year at Pacific Union College.

**Major in Business Administration, B.S.**

A minimum of 76 hours (40 upper-division hours)

► **Required Core Courses (72-75 hours):**

ACCT 121	Financial Accounting I	3
ACCT 122	Financial Accounting II	4
ACCT 123	Managerial Accounting	3
ACCT 391	Acct. Systems in Small Businesses	2
BUAD 295/395	Colloquium/Distinguished Speaker Srs	2**
BUAD 325	Business Law I	3
BUAD 326	Business Law II	3
BUAD 490	Seminar in Business	1
ECON 261	Macroeconomics	4
ECON 265	Microeconomics	4
FIN 341	Finance	5
MGMT 361	Management	4
MGMT 465	Organizational Behavior	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
OFAD 111	Personal/Beginning Keyboarding	0-2***
STAT 222	Introduction to Statistics	4
STAT 322	Statistical Methods	3

At least one of the following courses: 3-4

BUAD 335	Real Estate (4)
BUAD 434	Entrepreneurship (3)
FIN 419	Personal Financial Planning (3)
FIN 444	Investments (3)
INFS 470	Management Science (4)
MGMT 457	International Management (3)
MKTG 417	Services Marketing (3)
MKTG 458	International Marketing (4)

At least 6 hours from the following: 6

ACCT 311-312-313	Intermediate Accounting (3-3-3)
ACCT 321-322	Cost Accounting I-I (3-3)
ACCT 341	Individual Taxation (4)
ACCT 343	Business Taxation (4)
ACCT 345	Estate Planning, Gifts & Trust Taxation (3)

\* Courses used to fulfill requirements in these sections may not also fulfill requirements in another emphasis or business program.

\*\* This course is required each year/quarter when registered as a business major, up to a maximum of 2 credits (1 credit for the AS degree). The requirement may be lessened for transfer students.

\*\*\* This requirement may be met by completion of course or satisfactory performance on departmental waiver examination. The waiver option is available only to students with fewer than 75 credit hours or to transfer students if taken within their first year at Pacific Union College.

At least three courses and 4 hours from the following: 4

INFS 144	PC Operating Systems (1)
INFS 148	PC Spreadsheets (1)
INFS 149	PC Databases (1)
OFAD 201	PC Word Processing (2)

At least one of the following courses: 4-5

MATH 106	College Algebra (4)
MATH 130	Precalculus (5)
MATH 131	Calculus I (4)

► **Required Core Electives (1-4 hours):** 1-4\*

Additional hours selected from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 76 hours in the major.

**Recommended Supporting Courses:**

BUAD 118	Personal Money Management (3)
BUAD 223	Personal Law (2)

**Major in Business Administration, A.S.**

A minimum of 54 hours

► **Required Core Courses (47 hours):**

ACCT 114	Small Business Accounting	3
ACCT 121	Financial Accounting I	3
ACCT 122	Financial Accounting II	4
ACCT 123	Managerial Accounting	3
ARTD 253	Publication Technology	3
BUAD 223	Personal Law	2
BUAD 279	Business Communication/Data Presentation	3
BUAD 295/395	Colloquium/Distinguished Speaker Srs	1**
ECON 261	Macroeconomics	4
ECON 265	Microeconomics	4
ENGL 134	Review of English Syntax	1
INFS 144	PC Operating Systems	1
INFS 148	PC Spreadsheets	1
INFS 149	PC Databases	1
MATH 096	Intermediate Algebra (or equivalent)	0
MGMT 160	Small Business Management	3
MGMT 261	Introduction to Management	3
MGMT 328	Management Information Systems	3
OFAD 121	Intermediate Keyboarding	2
OFAD 201	PC Word Processing	2

► **Required Core Electives (7 hours):** 7

Courses selected from ACCT, BUAD, ECON, FIN, INFS, MGMT, MKTG, and OFAD to total at least 57 hours in the major.

► **General-Education Requirements:**

The general-education requirements for the A.S. degree are listed in the section entitled “The Academic Program” in this catalog. ENGL 101 (College English), COMM 105 (Introduction to Communication), and PSYC 121 (General Psychology) are required for this A.S. degree and fulfill applicable general-education requirements.

## Teaching Credential

Students interested in teaching business-related subjects at the secondary level should consult with their advisor in the Business Administration & Economics Department and with the credential analyst in the Education Department. They may generally take any bachelor’s degree program in business and the specific education courses required. They will then need to pass the PRAXIS and SSAT competency examinations to obtain the secondary teaching credential.

## Minor in Business Administration

*A minimum of 30 hours (9 upper-division hours)*

► **Required Courses (18 hours):**

ACCT 121	Financial Accounting I	3
ACCT 122	Financial Accounting II	4
ACCT 123	Managerial Accounting	3
ECON 261	Macroeconomics	4
ECON 265	Microeconomics	4

► **Required Electives (12 hours):**

*At least 12 hours (9 upper-division) from the following:* 12  
Additional ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses.

## Bachelor of Science in Management, B.S.M.

In harmony with its mission of excellence in Christian education, the Business Administration & Economics Department offers a quality academic program accessible to an adult student population through non-traditional formats, times, and locations in the region surrounding the college. The department currently offers the B.S.M. program in Napa and at the Clearlake campus of Yuba College.

The Bachelor of Science degree in Management builds on personal experience and previous college credit. The program is especially designed for working adult students. Classes meet one evening a week for four hours and are tailored for a mature, interactive learning style. The curriculum is a series of upper-division courses that take approximately 23 months to complete.

A minimum of 192 quarter credits, including 61 hours of upper-division credit, is required for obtaining a degree. Students enrolled in this program must maintain a cumulative GPA of 2.0 (C) or above.

Additional information about the Bachelor of Science in Management degree is available by contacting the Business Administration & Economics Department’s Degree Completion Programs Office at (888) 311-4782 (toll free), (707) 965-6505, [www.finishcollege.org](http://www.finishcollege.org), or by e-mail [dcp@puc.edu](mailto:dcp@puc.edu).

To be admitted into the program, a student will typically have completed 60 transferable semester credits (90 quarter credits) of college work, will have at least two years of work experience, and will be at least 23 years old.

This major and these courses are available only through the Business Administration & Economics Department Degree Completion Program held off campus.

► **Core Requirements (61 hours)**

MGT 320	Business Law	4
MGT 330	Economics	4
MGT 340	Marketing	4
MGT 350	Data Presentation	2
MGT 375	Organizational Behavior	3
MGT 390	Organizations and Environments	3
MGT 410	Accounting	5
MGT 420	Management	4
MGT 430	Human Resource Management	4
MGT 434	Entrepreneurship	3
MGT 450	Financial Management	5
MGT 477	Electronic Commerce	4
MGT 480	International Business	4
MGT 491	Strategic Management	4
RELB 305	Biblical Perspectives	4
RELT 310	Ethics and Personal Values	4

**General Education Program for Degree Completion**

Since the majority of adult students in the degree completion program will be transferring nearly two thirds of their credits from other institutions, Pacific Union College has a modified general education program for these students. A total of 68 quarter hours of general education credit in seven different areas is required. 17 of these hours are met by core major requirements, and the remaining 51 hours are to be distributed as described below. Students must satisfy the minimum general education requirements prior to graduating.

All courses that are applied to the general education requirements must be approved by Pacific Union College. Articulation agreements with local community colleges define acceptable courses in other institutions that will meet Pacific Union College's general education requirements.

A description of the intents and purposes of each general education requirement area can be found in the section entitled "The Academic Program" in this catalog.

**I. Foundations Of Learning (15 hours)**

- A. *Rhetoric and College Writing (11):*
  - Two-course college English sequence 4-4
  - One public speaking course 3
- B. *Reasoning from Data (4):*
  - One introductory statistics course 4

**II. History and Social Sciences (11 hours)**

- A. *History (8):*
  - Two history courses 4-4
- B. *Social Sciences (3):*
  - Met by the core major requirements

**III. Arts and Humanities (6 hours)**

- A. *Literature*
- B. *Visual Arts History/Appreciation*
- C. *Music History/Appreciation*
  - One course each from two different areas listed above 3-3

**IV. The Natural World (4 hours)**

- A. *Intermediate Algebra (0):* 0
  - A full year of secondary school Algebra II (with grades of C- or higher) or an intermediate algebra course
  - This is a non-credit requirement
- B. *Science with Laboratory (4):* 4
  - One laboratory course in natural science
  - May be in astronomy, biology, chemistry, geology, physics, or a comparable area

**V. Revelation, Belief, and Action (8 hours)**

- A. *Studies in Religion (8):*
  - Met by the core major requirements

**VI. Health and Fitness (2 hours)**

- A. *Health (2):*
  - One course in nutrition or health education 2

**VII. Practical and Applied Arts (0 hours)**

The students in the B.S.M. program are independent working adults who have demonstrated their ability to succeed in the work world. Therefore this requirement is automatically met.

**General Education Electives (22 hours) 16**

Students must complete 22 quarter hours of general education electives (in addition to the specific requirements described above) in order to earn a total of 68 hours of general education coursework.

Six of these hours are met by core major requirements. The remaining 16 hours must be earned as described below:

- The electives must be distributed over at least four of the seven general education areas listed above and may not include more than ten quarter hours in any one area.
- The general education electives are to be chosen from the requirements for the Pacific Union College B.S./B.A. general education program. Options for each of the seven areas are listed in the section entitled "The Academic Program" in this catalog.

## Accounting

### LOWER-DIVISION COURSES:

#### **ACCT 114** **3 S** **Small Business Accounting**

The accounting procedures and practices necessary for efficient and effective small business operation. Not applicable toward a baccalaureate major in the department. Credit may not be earned in both ACCT 114 and ACCT 391.

#### **ACCT 121** **3 F, W** **Financial Accounting I**

Accounting practices and procedures needed in various types of ownership entities for financial reporting. No prior accounting knowledge necessary.

#### **ACCT 122** **4 W, S** **Financial Accounting II**

A continuation of ACCT 121 with particular emphasis on the partnership and the corporate form of organization; income statement and balance sheet analysis. Three lectures and one laboratory per week. Prerequisite: ACCT 121.

#### **ACCT 123** **3 S** **Managerial Accounting**

Use of accounting data for managerial planning, control, and decision-making. Particular emphasis on entities which produce a product. Prerequisite: ACCT 121.

### UPPER-DIVISION COURSES:

#### **ACCT 307** **3 W** **Government and Nonprofit Accounting**

Accounting principles and practices unique to state and local units, educational, health care, charity, religious, and other not-for-profit organizations. Financial reporting and record keeping. Prerequisite: ACCT 121, 122. Even years.

#### **ACCT 311-312-313** **3-3-3 F-W-S** **Intermediate Accounting**

Accounting theory and practice relating to the valuation and presentation of assets, liabilities, net worth, revenue, and expense accounts. Prerequisites: ACCT 121, 122.

#### **ACCT 321** **3 F** **Cost Accounting I**

Key concepts of cost planning and control. Includes c-v-p analysis, job costing, activity-based costing, budgeting and variances, cost behavior, strategic decision-making, and pricing. Prerequisites: ACCT 121, 122, 123; Recommended prerequisite: STAT 222.

#### **ACCT 322** **3 W** **Cost Accounting II**

Key concepts of cost planning and control. Includes balanced scorecard, cost allocation, joint products, process costing, inventory, capital budgeting, transfer pricing, and performance measurement. Prerequisite: ACCT 121, 122, 123.

#### **ACCT 341** **4 W** **Individual Taxation**

Federal income taxation and tax planning for individuals. Designed for non-majors as well as for business majors and minors.

#### **ACCT 343** **4 S** **Business Taxation**

Federal taxation and tax planning in relationship to corporations and partnerships. Even years.

#### **ACCT 345** **3 F** **Estate Planning, Gifts and Trust Taxation**

Federal taxation and tax planning for gifts, estates, and trusts. Odd years.

#### **ACCT 391** **2 S** **Accounting Systems in Small Businesses**

Setting up and maintaining accounting records for a variety of unincorporated businesses. Practice sets illustrate single-entry, double-entry, cash-basis, and hybrid cash-accrual-basis accounting systems; periodic financial statements, payroll, sales, and income-tax returns. Prerequisites: ACCT 121, 122.

#### **ACCT 451** **3 S** **Advanced Accounting**

Specialized topics including partnerships, branches, consolidated statements, segment reporting. Recommended prerequisites: ACCT 311-312. Odd years.

#### **ACCT 453** **5 W** **Auditing**

The internal independent auditor's functions; pronouncements of the American Institute of Certified Public Accountants. Prerequisites: ACCT 311-312-313; STAT 222, 322.

#### **ACCT 461** **4 S** **Accounting Theory**

Survey of contemporary financial accounting theory. Emphasis on both current literature and official pronouncements. Prerequisites: ACCT 311-312-313.

#### **ACCT 495** **1-3 F, W, S** **Independent Study**

Designed for students qualified to undertake an advanced and independent project. The project must be approved by the chair of the department. Repeatable to a maximum of 3 credits.

**Business Administration**

LOWER-DIVISION COURSES:

**BUAD 118 3 F, W, S**  
**Personal Money Management**

Financial decisions facing individuals in society, including installment buying and borrowing, insurance, home ownership, saving, budgeting expenditures, investments, and trusts. Not available to business majors for business credit during the junior or senior year.

**BUAD 200 0-1 F, W, S**  
**Internship**

Contract arrangement between student, faculty, and a cooperating organization or business that provides practical experience to tie in with the student's major. The internship may be taken for credit or no credit. Repeatable to a maximum of 2 credits towards a business major.

**BUAD 223 2 F, S**  
**Personal Law**

Topics include dealing with an attorney, the court systems, crimes, torts, minors and the law, consumer law, landlord/tenant relationships, the legal responsibilities of owning a motor vehicle, employment relationships, and planning an estate. Not available to business majors for business credit during the junior or senior year.

**BUAD 279 3 S**  
**Business Communication and Data Presentation**

Integrates presentation software with written and oral techniques for ethical communication in the business setting. Emphasis on effective presentation of a variety of documents. Prerequisites: ENGL 102, COMM 105.

**BUAD 295 0-.5 F, W, S**  
**Colloquium/  
Distinguished Speaker Series**

Topics of current interest to business majors. Guest speakers and others will give presentations relating to their experiences, current business issues, and academic considerations. Issues relating to advising, research, and other Business Department activities will be part of the course. Meets a maximum of three times per quarter. Each business major must register for this course each quarter while enrolled at Pacific Union College. No grade or credit is given during the fall and winter quarters; the grade and credit for the year is given in the spring quarter. A total of .5 credits may be earned each year. Repeatable to a maximum of 2 credits towards a baccalaureate degree in business.

UPPER-DIVISION COURSES:

**BUAD 300 0-1 F, W, S**  
**Internship**  
(See description of BUAD 200.)

**BUAD 325 3 F**  
**Business Law I**

A study of the legal system, with emphasis on common-law contracts, sales under Article II of the Uniform Commercial Code and negotiable instruments.

**BUAD 326 3 W**  
**Business Law II**

The legal system in the United States, emphasizing agency relationships, business entities, government regulation and property.

**BUAD 329 3 S**  
**Fraud Examination**

The principles of fraud detection and deterrence. Topics include the nature of fraud and the types of people who commit fraud, fraud investigation and types of fraudulent schemes, including a discussion of skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, and fraudulent financial statements. Odd years.

**BUAD 335 4 F**  
**Real Estate**

The various aspects of real-estate principles, practices, and ownership. Preparation for the California licensing examination. Designed for the general student.

**BUAD 371 3 F**  
**Insurance and Risk Management**

Recognition and evaluation of property, liability, and personal insurable risks facing a business firm, family, or other economic unit. Basic tools of risk management, loss prevention, selecting and dealing with an insurer and fire, marine, casualty, liability, life, and health insurance. Odd years.

**BUAD 395 0-.5 F, W, S**  
**Colloquium/  
Distinguished Speaker Series**  
(See description of BUAD 295.)

**BUAD 434 3 S**  
**Entrepreneurship**

A survey of what it takes to start and operate a business. Legal, managerial, accounting, marketing and financial aspects of getting a business up and running. Development of a business plan for startup. Even years.

**BUAD 490** **1 F**  
**Seminar in Business**

A discussion of topics relating to the transition from student to worker, including personality typing, career choice, interviewing techniques, resume preparation, and interpersonal relations among supervisors, peers and subordinates. May be taken by sophomores with the permission of the instructor.

**BUAD 493** **1-3 F, W, S**  
**Special Topics**

An enrichment course treating specific topics not normally covered in the department's Accounting, Business Administration, Economics, Finance, Information Systems, Management, Marketing, and Office Administration courses. A specific title is given to the course when it is taught. Repeatable for credit under different titles.

**BUAD 495** **1-3 F, W, S**  
**Independent Study**

Designed for students who are qualified to undertake an advanced and independent project. The project must be approved by the chair of the department. Repeatable to a maximum of 3 credits.

## Economics

LOWER-DIVISION COURSES:

**ECON 261** **4 F, S**  
**Macroeconomics**

An analysis of the structure and functioning of the economy in the United States. Concepts and tools of economics are used to study how decisions of individuals, businesses, and governments relate to growth, income, employment, and inflation.

**ECON 265** **4 W, S**  
**Microeconomics**

An economic analysis of the workings of the market system in the United States. The factors that determine prices, costs, elasticity, utility, demand, supply, and the factors of production (land, labor, capital) when monopoly and pure competition exist and when conditions between these two models of competition exist.

UPPER-DIVISION COURSES:

**ECON 321** **3 S**  
**Managerial Economics**

Uses of primarily microeconomic theory in managerial decision-making. Prerequisite: ECON 265. Odd years.

**ECON 332** **3 S**  
**Government and Business**

Government policies, regulations, and legislation that attempt to maintain competition in the economy and that affect the decisions and the operations of business organizations. Even years.

**ECON 371** **3 W**  
**Money and Banking**

Money and the way it affects and is affected by central and commercial banking. Emphasis on the monetary policy of the Federal Reserve System. Prerequisite: ECON 261. Odd years.

**ECON 457** **3 F**  
**International Economics**

Theory and principles of international trade and monetary and fiscal policies. Topics include comparative advantage, standard theory, H-O theory, imperfect competition, tariff and nontariff barriers, protectionism, and economic integration. Prerequisites: ECON 261, 265. Even years.

**ECON 495** **1-3 F, W, S**  
**Independent Study**

Designed for students who are qualified to undertake an advanced and independent project. The project must be approved by the chair of the department. Repeatable to a maximum of 3 credits.

## Finance

UPPER-DIVISION COURSES:

**FIN 341** **5 F**  
**Finance**

Financial policies of corporations in the management of assets, liabilities, and owners' equity. Major topics include risk and return, time value of money, present value, capital budgeting, cost of capital, valuation, leverage, long-term financing, and working capital management. Prerequisites: ACCT 121, 122, 123; ECON 261, 265; INFS 148; STAT 222.

**FIN 380** **3 S**  
**Capital Markets and Financial Institutions**

Evolution, structure, role, regulation and deregulation of financial institutions in the U.S. economy. Prerequisites: ECON 261, 265; FIN 341. Even years.

**FIN 419** **3 W**  
**Personal Financial Planning**

Introduction to personal financial planning and its role in the financial services industry. Emphasis on developing, implementing, and monitoring personal financial plans. Credit may not be earned in BUAD 118 after FIN 419 is taken. Prerequisites: ACCT 341. Recommended prerequisite: FIN 341. Odd years.

**FIN 436** **3 W**  
**Real Estate Finance**

Principles and methods of investing and financing in real estate. Sources of funds, qualifications of investors, property analysis, and settlement procedures. Prerequisites: ECON 261. Odd years.

**FIN 444** **3 S**  
**Investments**

Investment alternatives and the development of rational objectives and investment philosophies. Topics include risks, returns, evaluation concepts, technical approaches, portfolio development, the efficient market hypothesis, and decisions relating to different types of investments. Recommended prerequisites: ECON 261, FIN 341. Even years.

**FIN 457** **3 S**  
**International Finance**

Financial management in the international environment. Includes coverage of the IMS, foreign exchange, futures and options markets, managing exposure, banking, direct foreign investment, political risk, import/export operations, and working capital management. Recommended prerequisite: FIN 341. Odd years.

**FIN 463** **3 W**  
**Financial Planning and Forecasting**

Planning and forecasting in financial management for business, government, and nonprofit organizations. Construction, analysis, and interpretation of financial plans. Prerequisite: FIN 341. Even years.

**FIN 488** **3 W**  
**Problems in Finance**

Study and discussion of selected topics in finance through readings and case studies. Topics include working capital management, capital budgeting, financing decisions, dividend policy, cost of capital, and capital structure decisions. Prerequisite: FIN 341. Even years.

**FIN 495** **1-3 F, W, S**  
**Independent Study**

Designed for students qualified to undertake an advanced and independent project. The project must be approved by the chair of the department. Repeatable to a maximum of 3 credits.

**Information Systems**

LOWER-DIVISION COURSES:

**INFS 144** **1 W**  
**PC Operating Systems**

An introduction to the Microsoft Windows family of operating systems for PC's. File and folder manipulation, terminology, disaster prevention and recovery, performance optimization, network commands, and other routine computer work functions.

**INFS 148** **1 F, S**  
**PC Spreadsheets**

Class/laboratory instruction in Microsoft Excel software for microcomputers, combining an electronic spreadsheet with graphics and a database system. Creating and modifying worksheets, graphs and macros.

**INFS 149** **1 F, W**  
**PC Databases**

Class/laboratory instruction in Microsoft Access database management software for microcomputers. Topics include creating, maintaining, modifying and querying a database, and generating reports and labels.

**INFS 229** **3 W**  
**Business Programming**

An introduction to event-driven programming in the Windows environment using Visual Basic for Applications. Emphasis on building applications relevant to business. Prerequisite: CPTR 115. Odd years.

UPPER-DIVISION COURSES:

**INFS 377** **3 F**  
**Electronic Commerce**

Tools and technologies needed for participating in electronic commerce. Business opportunities, challenges, and strategies for leveraging the emerging national and global information infrastructure. Security, privacy, ethics, and business practices. Odd years.

**INFS 380** **3 W**  
**Database Analysis and Design**

Analysis and design of databases for business. File systems, database management functions, hierarchical, network, relational, and object-oriented data models. Normalization, SQL queries, entity-relationship diagramming. Issues in distributed databases and simultaneous access. Use of Corporate DBMS software. Prerequisite: INFS 149. Even years.

# Business Administration & Economics

**INFS 465** **3 F**

## **Fundamentals of Data Communication**

Various methods of data communication: networking, telephony, communications hardware and software. Even years.

**INFS 470** **4 S**

## **Management Science**

Formal modeling approaches in managerial decision-making. Topics include linear programming, integer programming, decision-making under uncertainty, utility theory, queuing theory, Markov processes, network diagrams, and inventory models. Prerequisites: MATH 106, 130, or 131. Odd years.

**INFS 482** **4 S**

## **Systems Analysis and Design**

Concepts, skills, methodologies, techniques, tools, and perspectives essential for systems analysts to successfully develop information systems. Even years.

## **Management**

LOWER-DIVISION COURSES:

**MGMT 160** **3 W**

## **Small Business Management**

Managerial considerations in owning and operating a small business. Not applicable toward a baccalaureate major or minor in the department.

**MGMT 261** **3 S**

## **Introduction to Management**

Introduction to management in profit and nonprofit institutions. Emphasis on the role of the manager. Not applicable toward a baccalaureate major or minor in the department.

UPPER-DIVISION COURSES:

**MGMT 328** **3 S**

## **Management Information Systems**

Basic concepts of using information systems in organizations; the role of data processing; fundamental design considerations. Odd years.

**MGMT 361** **4 F, S**

## **Management**

The basic concepts and theory of management with particular emphasis on planning, organizing, leading, and controlling.

**MGMT 457** **3 S**

## **International Management**

An analysis of problems encountered in operating businesses across national boundaries. Odd years.

**MGMT 465** **3 W**

## **Organizational Behavior**

Emphasis on the human aspects in organizations, including motivation, power, job enrichment, interpersonal and intergroup processes and relationships, perception, leadership, and organizational change and design.

**MGMT 466** **3 F**

## **Business and Society**

The environmental setting of business and its interdependence with other elements of the social order. An assessment of business involvement in urban, community, consumer, and environmental affairs.

**MGMT 472** **3 F**

## **Human Resources Management**

Contemporary objectives and problems relating to personnel management in organizations. Recruitment, selection, performance appraisal, training and development, supervision, compensation, pensions, grievances, and disciplinary actions. Odd years.

**MGMT 473** **3 S**

## **Labor Law and Legislation**

History and development of labor legislation, including analysis of leading court decisions. Historical background of labor-management relations, unfair labor practices of management and unions, collective bargaining, strikes and lockouts, the National Labor Relations Board, and labor legislation. Even years.

**MGMT 481** **3 F**

## **Operations Management**

Optimal approaches to the production of goods and services. Planning, scheduling, plant layout, production standards, quality, and cost controls. Even years.

**MGMT 486** **3 S**

## **Supply Chain Management**

Practices, problems and approaches related to purchasing in profit and nonprofit institutions. Sources of supply, market information, product specifications, inspection, control records, legal aspects of purchasing, and the interrelationships among purchasing, prices, quality control, and inventory control. Even years.

**MGMT 491** **3 S**

## **Strategic Management**

A capstone course integrating various functional areas of business and applying this knowledge to a study of business and institutional problems primarily through the case method. Should be taken during the senior year. Prerequisites: FIN 341; STAT 322; MGMT 361; MKTG 351.

**MGMT 495** **1-3 F, W, S**

## **Independent Study**

Designed for students qualified to undertake an advanced and independent project. The project must be approved by the chair of the department. Repeatable to a maximum of 3 credits.

**Marketing**

UPPER-DIVISION COURSES:

**MKTG 351 Marketing 4 F, S**

Marketing institutions and marketing decisions in relationship to the achievement of institutional goals. Management issues relating to product, price, promotion, and distribution; effects of marketing decisions on the environment and of the environment on marketing decisions.

**MKTG 360 Consumer Behavior 3 W**

The application of research findings and concepts from such academic disciplines as psychology, anthropology, sociology, economics, and marketing to consumer buying behavior. Even years.

**MKTG 371 Marketing Research 3 S**

Introduction to basic research concepts and techniques useful for determining information needs, conducting research, and making appropriate reports of research findings. Prerequisites: STAT 222, 322. Odd years.

**MKTG 372 Retailing Management 3 S**

The structure and environment in which retailing management occurs. Areas of special emphasis include operation of stores, merchandise decisions, layout, pricing, and promotion decisions. Even years.

**MKTG 374 Advertising 3 F**

The advertising function in profit and nonprofit enterprises from management's point of view. The purpose of advertising, media planning, budgeting for advertising, and an evaluation of the effectiveness of advertising.

**MKTG 377 Sales Management 3 W**

The role of the sales manager in planning, organizing, developing, directing, controlling, and evaluating the sales force. Personal selling is also emphasized. Odd years.

**MKTG 417 Services Marketing 3 F**

Application of marketing concepts and principles in service and nonprofit institutions. Identification and study of various constraints, clients, and publics; the special requirements, needs, and desires of those associated with and affected by the organization. Prerequisite: MKTG 351. Odd years.

**MKTG 458 International Marketing 3 S**

Problems and perspectives when marketing across national boundaries. Differences caused by cultural, social, institutional, political, and economic factors. Managerial emphasis on market entry strategies, monitoring and controlling marketing management functions in the international arena. Even years.

**MKTG 481 Marketing Problems 3 W**

Selected areas in marketing, illustrating practical solutions to situations likely to confront marketing managers. Emphasis on developing an understanding of marketing problems and developing approaches to effective decision-making in marketing. Should be taken during the senior year. Prerequisite: MKTG 351.

**MKTG 495 Independent Study 1-3 F, W, S**

Designed for students qualified to undertake an advanced and independent project. The project must be approved by the chair of the department. Repeatable to a maximum of 3 credits.

**Office Administration**

LOWER-DIVISION COURSES:

**OFAD 111 Personal/Beginning Keyboarding 2 F, W**

For beginners and reviewers. For beginners: touch-typing on the keyboard and document processing. For reviewers: emphasis on development of speed in both straight-copy and production work. Placement by waiver examination or first-week testing in class.

**OFAD 121 Intermediate Keyboarding 2 W**

Develops and enhances the typewriting skills of speed, accuracy and proof-reading for personal and vocational uses. Prerequisite: Keyboarding placement test with a speed of at least forty words per minute or OFAD 111. Offered on sufficient demand.

**OFAD 201 PC Word Processing 2 F, S**

Applications designed to increase knowledge of word processing concepts and working skills with the Microsoft Word software. One lecture and one laboratory per week.

UPPER-DIVISION COURSE:

**OFAD 495 Independent Study 1-3 F, W, S**

Designed for students qualified to undertake an advanced and independent project. Projects must be approved by the department chair. Repeatable to a maximum of 3 credits.

## Degree Completion Courses: Management

*The following courses are available only in the Bachelor of Science in Management (B.S.M.) curriculum, an off-campus degree-completion program.*

### UPPER-DIVISION COURSES:

#### **MGT 320** **Business Law** **4**

Laws regulating business activities, principles governing contracts, negotiable instruments, sales of goods, agencies, partnerships, and corporations.

#### **MGT 330** **Economics** **4**

The market system and the structure and functioning of the economy in the United States. Macroeconomics concepts, including growth, inflation, employment, interest rates, fiscal policy and monetary policy, supply, demand, and opportunity costs. Microeconomic concepts and tools are used to study market power (perfect competition, monopoly, monopolistic competition, and oligopoly), elasticity, income distribution, environment and other social areas.

#### **MGT 340** **Marketing** **4**

Markets, consumer behavior, pricing, promotion, and distribution of products and services. Management issues related to enabling an organization profitably to acquire and satisfy customers and matching the wishes and desires of the customers with those of the organization.

#### **MGT 350** **Data Presentation** **2**

Integrates preparation of charts, graphs, font selection, and computer-presentation software. Emphasis on effective presentation of documents.

#### **MGT 375** **Organizational Behavior** **3**

Emphasis on group and individual behavior and their influence on each other and on an organization's effectiveness. Focus on human aspects in organizations, including leadership, groups, conflict, and decision-making.

#### **MGT 390** **Organizations and Environments** **3**

The organization as an open system. Organizational diagnosis, using a systems approach, examines organizational structure, design, governing regulations that shape business operations, contingency theory, and the impact of the environment on organizational effectiveness.

#### **MGT 410** **Accounting** **5**

How managers use accounting data in financial decision-making and in delineating alternative courses of action. Emphasis on both financial and managerial data and on preparing and using financial statements and reports.

#### **MGT 420** **Management** **4**

Concepts and theory of management with emphasis on planning, organizing, staffing, motivation, and control. Within these areas, vision, mission and objectives of organizations are covered. Also included: motivational theories and their application to individual and group functioning in organizations.

#### **MGT 430** **Human Resource Management** **4**

Objectives and problems relating to human resources management in public and private organizations. Includes recruitment, selection, performance appraisal, training and development, compensation, grievances, and discipline.

#### **MGT 434** **Entrepreneurship** **3**

A survey of what it takes to start and operate a business. Legal, managerial, accounting, marketing, and financial aspects of getting a business up and running. Development of a business plan for startup. Prerequisites: MGT 320, 330, 340, 375, 390, 410, 420, 450,

#### **MGT 450** **Finance** **5**

Principles of managing and controlling the finances of corporate enterprises. Includes financial institutions and markets, financial statement analysis, the time value of money, risk and return, cost of capital, valuation, capital budgeting, management of working capital, and financial planning. Prerequisites: MGT 330, 410.

#### **MGT 477** **Electronic Commerce** **4**

Tools and technologies needed for participating in electronic commerce. Business opportunities, challenges, and strategies for leveraging the emerging national and global information infrastructure. Security, privacy, ethics, and business practices.

**MGT 480** **4**  
**International Business**

Introduction to and summary of doing business in the international marketplace. Includes globalization, political economy, trade theory, investment in foreign countries, and global monetary systems; and entry, organizational strategies and business operations in the global environment.

**MGT 491** **4**  
**Strategic Management**

A capstone course integrating knowledge and theories from a variety of business disciplines; applications to a study of organizational problems, primarily through the case study method. Prerequisites: MGT 320, 330, 340, 350, 375, 390, 410, 420, 430, 450.

*The following required courses are general education courses and are taught by members of the Religion Department faculty.*

**RELB 305** **4**  
**Biblical Perspectives**

Designed to foster knowledge and understanding of those historical concepts and themes of the Bible that relate most directly to effectiveness in business practices and public life.

**RELT 310** **4**  
**Ethics and Personal Values**

Examination of how personal values in business and public life are shaped by world views, ethics, and spiritual formation.

*The following four Management Information Systems courses may be offered as option courses. These courses will only be offered if there is sufficient demand from students who have a prior working knowledge of computer operations and systems, and who have completed courses in both accounting and economics.*

**MGT 380** **3**  
**Database Analysis and Design**

Analysis and design of databases for business. File systems; database management functions; hierarchical, network, relational, and object-oriented data models; normalization; SQL queries, entity-relationship diagramming. Explores issues in distributed databases and simultaneous access. Use of Oracle DBMS software.

**MGT 482** **4**  
**Systems Analysis and Design**

Concepts, skills, methodologies, techniques, tools, and perspectives essential for systems analysts to successfully develop information systems. Includes project identification and selection, project initiation and planning, analysis, logical design, physical design, implementation, and maintenance.

**MGT 486** **3-5**  
**Information Systems Management**

An overview of information systems in organizations. Strategic issues, organizational structure for information systems (IS), ethical and societal issues. Also included: hardware and software for business, data organization, telecommunications and networking, internet and intranet, and IS system types in various organizations. Variable credit depends on needs of a given class, not of an individual student.

**MGT 487** **4**  
**Management Science**

Quantitative methods for managerial decision-making. Includes linear programming, integer programming, decision-making under uncertainty, utility theory, waiting line and inventory models, simulation, transportation and assignment problems.

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