

Major Course Requirements

A minimum of 100 hours (58 upper-division hours)

► **Required Core Courses (61 hours):**

| | | |
|--------------|-----------------------------------|-----|
| ACCT 121+122 | Financial Accounting I, II | 3+4 |
| ACCT 123 | Managerial Accounting | 3 |
| BUAD 325+326 | Business Law I, II | 3+3 |
| BUAD 494 | Internship | 1 |
| ECON 261 | Macroeconomics | 4 |
| ECON 265 | Microeconomics | 4 |
| FIN 341 | Finance | 5 |
| INFS 146 | Spreadsheets | 2 |
| MGMT 228 | Principles of Information Systems | 4 |
| MGMT 361 | Management | 4 |
| MGMT 466 | Business Ethics | 3 |
| MGMT 481 | Operations Management | 3 |
| MGMT 491 | Strategic Management | 3 |
| MKTG 351 | Marketing | 4 |
| STAT 222 | Introduction to Statistics | 4 |

At least one of the following courses: 4
 MATH 106 College Algebra (4)
 MATH 131 Calculus I (4)

Recommended Supporting Course:

BUAD 118 Personal Money Management (3)

► **Emphasis (39 hours)**

| | | |
|------------------|------------------------------------|-------|
| ACCT 311+312+313 | Intermediate Accounting I, II, III | 3+3+3 |
| ACCT 321+322 | Cost Accounting I, II | 3+3 |
| ACCT 341 | Individual Taxation | 4 |
| ACCT 343 | Business Taxation | 4 |
| ACCT 391 | Acct Systems in Small Business | 3 |

At least 11 hours from the following: 11*
 ACCT 307 Govt & Nonprofit Accounting (3)
 ACCT 345 Estate Planning, Gifts & Trust Tax (3)
 ACCT 451 Advanced Accounting (3)
 ACCT 453 Auditing (5)
 BUAD 329 Fraud Examination (3)

Additional hours from the following: 3*
 Additional hours from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to total at least 100 hours.

Student Learning Outcomes

Students can:

- Demonstrate foundational knowledge in the functional areas of business.
- Evaluate the legal, social, and economic environments of business domestically and globally.
- Assess information and situations to make rational ethical business decisions.
- Demonstrate effective oral and written communication skills.
- Leverage decision-support tools and research to integrate business knowledge in applied settings.

Occupational Information

What can I do with this major?

College graduates with an accounting emphasis may choose among several areas:

- 1) Within the broad areas of accounting, specialization is possible in taxation, auditing, governmental accounting, institutional accounting, public accounting, fraud examination and forensic accounting.
- 2) Graduate schools of business, law, medicine, or dentistry.
- 3) Self-employment.

A wide variety of opportunities are available to students with this emphasis. The ultimate position is dependent upon each individual. Generally the graduates that put forth the effort and desire for advancement obtain their CPA certificate and move into responsible leadership positions.

Additional Education Required?

A bachelor's degree is required for most accounting positions and is a prerequisite for the CPA examination. In most states the equivalent of two additional quarters of college credits are required before the CPA certificate will be granted. Further education (master's and/or doctorate) may enhance one's competitive position.

Job Outlook

The demand for accountants has exceeded the supply for a number of years and this trend is expected to continue. Companies value employees with accounting knowledge, making this degree very appealing. Accounting graduates typically find the job search process to be much easier than most other graduates.

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

General Education Requirements

To view general education requirements for this major, please refer to page A-03, Summary of General Education Requirements: B.B.A. Degree.

The B.B.A. degree in Business Administration permits a student to specialize in a chosen field of business.

How to Construct Your Own Program

1. Consult with your academic advisor.
2. Consider your aptitudes, interests, and available courses.
3. Schedule major courses and cognates first.
4. Fill the rest of your schedule with G.E. requirements.
5. For the freshman year include English, Religion, and PE courses. Also include Basic Algebra I+II unless waived by previous work.

What the Degree Includes

A total of 192 quarter hours including:

1. A minimum of 60 upper division hours.
2. General Education requirements.
3. Major requirements.
4. Minimum 2.0 GPA, overall and major.

For More Information

American Institute of Certified Public Accountants
 1211 Avenue of the Americans
 New York, NY 10036-8775

Business Administration & Economics Department
 Pacific Union College
 One Angwin Avenue
 Angwin, CA 94508
 (707) 965-6238

Website: www.puc.edu/business-administration-economics

Sample Four-Year Program

It is not likely that these courses can always be taken in the order given. Your advisor will help you design a personalized program of studies.

| First Year | F | W | S |
|--|----------|----------|----------|
| Financial & Managerial Accounting | 3 | 4 | 3 |
| Math Course (MATH 106 or 131) | 4 | - | - |
| College English I, II | 4 | 4 | - |
| Religion Course | - | 3 | - |
| Exercise Science Activity Course | - | - | 1 |
| Spreadsheets | 2 | - | - |
| Personal Money Management | 3 | - | - |
| General Education/Electives | - | 5 | 12 |
| | 16 | 16 | 16 |
| Second Year | F | W | S |
| Intermediate Accounting I, II, III | 3 | 3 | 3 |
| Macroeconomics | 4 | - | - |
| Microeconomics | - | 4 | - |
| Principles of Information Systems | - | - | 4 |
| Introduction to Statistics | 4 | - | - |
| Management | - | - | 4 |
| Marketing | - | - | 4 |
| Religion Courses | 3 | 3 | - |
| General Education/Electives | 2 | 6 | 1 |
| | 16 | 16 | 16 |
| Third Year | F | W | S |
| Cost Accounting I, II | 3 | 3 | - |
| Finance | 5 | - | - |
| Internship | - | 1 | - |
| Individual Taxation | - | 4 | - |
| Accounting Systems/Small Businesses | - | - | 2 |
| Business Ethics | - | - | 3 |
| Major Electives/Gen Ed/Electives | 8 | 8 | 13 |
| | 16 | 16 | 18 |
| Fourth Year | F | W | S |
| Business Law I, II | 3 | 3 | - |
| Operations Management | 3 | - | - |
| Strategic Management | - | - | 3 |
| Senior Assessment Seminar | - | - | .2 |
| Major Electives/Gen Ed/Electives | 10 | 13 | 13 |
| | 16 | 16 | 16.2 |
| Major Courses for Third and/or Fourth Years | | | |
| Business Taxation (odd)* | - | - | 4 |
| Govt & Nonprofit Accounting (even)* | - | 3 | - |
| Estate Planning/Gifts/Trust Taxation (odd) | 3 | - | - |
| Advanced Accounting (even) | - | - | 3 |
| Auditing (odd) | - | 5 | - |
| Fraud Examination (even) | - | - | 3 |

* Courses marked (even) or (odd) are taught in alternate years only. 2025-2026 is even, 2026-2027 is odd.