



Faculty

David Bell, Chair; Abram Fisher, Geoffrey Ingles, Keith Neergaard

Departmental Office: 317 Irwin Hall; (707) 965-6238

Degrees and Programs

Business Administration, B.B.A.	64
Business Administration, B.S.	66
Business Administration, B.A.	66
Management Information Systems, B.S.	67
Management for Medical Professionals, B.S.	67
Business Administration, Minor	67
Business Administration, M.B.A.	69

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, Healthcare Management, International Business, Management, and Marketing.

The B.S. (Bachelor of Science) in Business Administration is a degree designed for those who plan to enter a postgraduate or graduate program in law or business.

The B.A. (Bachelor of Arts) degree program in Business Administration is a traditional curriculum for those interested in taking a program that includes the study of a foreign language.

The B.S. (Bachelor of Science) in Management Information Systems is a degree designed for the student who plans to pursue a career in the support and management of information systems.

The B.S. (Bachelor of Science) in Management for Medical Professionals is a degree designed for those who plan to enter a professional medical graduate program, such as medicine, dentistry, or physical therapy. Since most graduates of such professional programs will ultimately have their own business, this degree is particularly useful for them.

The preparation offered in the four-year Business Administration programs (B.B.A., B.S., and B.A.) differs considerably. Both the B.S. and the B.A. degree offer more flexibility in course selection than the B.B.A. 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.

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.

The M.B.A. (Master of Business Administration) is for the post-baccalaureate student who is interested in a career in business. The program is offered online and can be taken with either full-time or part-time enrollment.

Bachelor of Business Administration, B.B.A.

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

> Required Core Courses (60-61 hours):

ACCT 121+122	Financial Accounting I, II	3+4
ACCT 123	Managerial Accounting	3
BUAD 279	Business Communication	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 481	Operations Management	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
STAT 222	Introduction to Statistics	4

One of the following courses: 3-4

MATH 106	College Algebra (3)
MATH 131	Calculus I (4)

Recommended Supporting Course:

BUAD 118	Personal Money Management (3)
----------	-------------------------------

> Emphases (choose one):

1. Accounting Emphasis (39-40 hours)

ACCT 311+312+313	Intermediate Accounting I, II, III	3+3+3
ACCT 321	Cost Accounting I	3
ACCT 322	Cost Accounting II	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	Gov't & Nonprofit Accounting (3)
ACCT 345	Estate Planning, Gifts & Trust Tax (3)
ACCT 451	Advanced Accounting (3)
ACCT 452	Internal Auditing (4)
ACCT 453	Auditing (5)
BUAD 329	Fraud Examination (3)

Additional hours from the following: 3-4*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 100 total hours and 58 upper-division hours for the major.

2. Finance Emphasis (39-40 hours)

ACCT 311+312+313	Intermediate Accounting I, II, III	3+3+3
ECON 371	Money, Banking, and Capital Markets	4
FIN 488	Problems in Finance	3
MGMT 466	Business and Society	3

At least one of the following courses: 4

ACCT 341	Individual Taxation (4)
ACCT 343	Business Taxation (4)

At least 12 hours from the following: 12*

BUAD 335	Real Estate (4)
BUAD 371	Insurance and Risk Management (3)
FIN 419	Personal Financial Planning (3)
FIN 444	Investments (3)
FIN 463	Financial Planning and Forecasting (3)
MGMT 492	Innovation Lab (2)

Additional hours from the following: 4-5*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 100 total hours and 58 upper-division hours for the major.

3. Healthcare Management Emphasis (39-40 hours)

ACCT 307	Govt & Nonprofit Accounting	3
BUAD 370	Healthcare Law	3
BUAD 371	Insurance & Risk Management	3
ECON 270	Healthcare Economics	3
MGMT 370	Healthcare Management	3
MKTG 417	Services Marketing	3

At least 15 hours from the following: 15*

ACCT 311	Intermediate Accounting I (3)
ACCT 312	Intermediate Accounting II (3)
ACCT 321	Cost Accounting I (3)
ACCT 322	Cost Accounting II (3)
FIN 463	Financial Planning & Forecasting (3)
MGMT 350	Project Management (3)
MGMT 465	Organizational Behavior (3)
MGMT 466	Business and Society (3)
MGMT 472	Human Resources Management (3)
MKTG 371	Marketing Research (3)

Additional hours from the following: 6-7*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 100 total hours and 58 upper-division hours for the major.

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

4. International Business Emphasis (39-52 hours)

ECON 457	International Economics	3
MGMT 457	International Business	3
MGMT 466	Business and Society	3
MKTG 371	Marketing Research	3

At least 9 hours from the following: 9

ACCT 311+312+313	Intermediate Accounting I, II, III (3+3+3)	
ACCT 321+322	Cost Accounting I,II (3+3)	
ACCT 343	Business Taxation (4)	

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, completing at least 12 quarter units with grades of C or higher.
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: 10-13*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 100 total hours and 58 upper-division hours for the major.

5. Management Emphasis (39-40 hours)

ACCT 311	Intermediate Accounting I	3
BUAD 334	Entrepreneurship	3
MGMT 350	Project Management	3
MGMT 465	Organizational Behavior	3
MGMT 466	Business and Society	3

At least 15 hours from the following: 15*

ACCT 343	Business Taxation (4)	
ACCT 391	Acct Systems in Small Businesses (3)	
BUAD 371	Insurance and Risk Management (3)	
INFS 380	Database Systems (3)	
INFS 470	Business Analytics (3)	
MGMT 457	International Business (3)	
MGMT 472	Human Resources Management (3)	

MKTG 372	Retailing Management (3)	
MKTG 377	Sales Management (3)	
MGMT 492	Innovation Lab (2)	

At least one of the following courses: 3*

ACCT 321	Cost Accounting I (3)	
ACCT 322	Cost Accounting II (3)	

Additional hours from the following: 6-7*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 100 total hours and 58 upper-division hours for the major.

6. Marketing Emphasis (39-40 hours)

MKTG 360	Consumer Behavior	3
MKTG 371	Marketing Research	3
MKTG 374	Advertising	3
MKTG 417	Services Marketing	3
MKTG 481	Marketing Problems	3

At least 12 hours from the following: 12*

BUAD 334	Entrepreneurship (3)	
INFS 377	Electronic Commerce (3)	
MGMT 457	International Business (3)	
MGMT 466	Business and Society (3)	
MKTG 372	Retailing Management (3)	
MKTG 377	Sales Management (3)	
MGMT 492	Innovation Lab (2)	

At least 6 hours from the following: 6

ACCT 311+312	Intermediate Accounting I, II (3+3)	
ACCT 321+322	Cost Accounting I,II (3+3)	
ACCT 343	Business Taxation (4)	
ACCT 391	Acct Systems in Small Business (3)	

Additional hours from the following: 6-7*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 100 total hours and 58 upper-division hours for the major.

► B.B.A. General-Education Requirements:

The general-education requirements for the B.B.A. are the same as for the B.S. degree except only one course is required for IV.B, to be chosen from either IV.B.1 (Visual Arts) or IV.B.2 (Music).

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

Major in Business Administration, B.S.

A minimum of 72 hours (35 upper-division hours)

► Required Core Courses (66-67 hours):

ACCT 121+122	Financial Accounting I, II	3+4
ACCT 123	Managerial Accounting	3
BUAD 279	Business Communication	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 481	Operations Management	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
STAT 222	Introduction to Statistics	4

At least 6 hours from the following: 6

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 345	Estate Planning, Gifts & Trust Tax (3)	
ACCT 391	Acct Systems in Small Business (3)	

One of the following courses: 3-4

MATH 106	College Algebra (3)
MATH 131	Calculus I (4)

► Required Core Electives (5-6 hours):

Additional hours from the following: 5-6*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 72 total hours and 35 upper-division hours for the major.

Recommended Supporting Course:

BUAD 118	Personal Money Management (3)
----------	-------------------------------

Major in Business Administration, B.A.

A minimum of 66 hours (29 upper-division hours)

► Required Core Courses (60-61 hours):

ACCT 121+122	Financial Accounting I, II	3+4
ACCT 123	Managerial Accounting	3
BUAD 279	Business Communication	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 481	Operations Management	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
STAT 222	Introduction to Statistics	4

One of the following courses: 3-4

MATH 106	College Algebra (3)
MATH 131	Calculus I (4)

► Required Core Electives (5-6 hours):

Additional hours from the following: 5-6*

Any additional hours needed from ACCT, BUAD, ECON, FIN, INFS, MGMT, and MKTG courses to obtain at least 66 total hours and 29 upper-division hours for the major.

Recommended Supporting Course:

BUAD 118	Personal Money Management (3)
----------	-------------------------------

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

Major in Management Information Systems, B.S.

A minimum of 74 hours (41 upper-division hours)

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

ACCT 121+122	Financial Accounting I, II	3+4
ACCT 123	Managerial Accounting	3
BUAD 494	Internship	1
ECON 265	Microeconomics	4
FIN 341	Finance	5
INFS 115	Intro to Computer Programming	4
INFS 146	Spreadsheets	2
INFS 240	Intro to Geographic Info Systems	2
INFS 320	Business Intelligence	3
INFS 377	Electronic Commerce	3
INFS 380	Database Systems	3
INFS 465	Fundamentals of Data Communication	3
INFS 470	Business Analytics	3
MGMT 228	Principles of Information Systems	4
MGMT 350	Project Management	3
MGMT 361	Management	4
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
STAT 222	Introduction to Statistics	4

One of the following courses:

MATH 106	College Algebra (3)	3-4
MATH 131	Calculus I (4)	

At least 2 of the following courses:

ACCT 322	Cost Accounting II (3)	6
BUAD 325	Business Law (3)	
COMM 329	Organizational Communication (3)	
MGMT 457	International Business (3)	
MGMT 465	Organizational Behavior (3)	
MGMT 466	Business and Society (3)	
MGMT 472	Human Resources Management (3)	
MGMT 481	Operations Management (3)	
STAT 322	Statistical Methods (3)	

Major in Management for Medical Professionals, B.S.

A minimum of 95 hours (31 upper-division hours)

► **Required Core Courses (53 hours):**

ACCT 121+122	Financial Accounting I, II	3+4
ACCT 123	Managerial Accounting	3
BUAD 118	Personal Money Management	3
BUAD 325	Business Law I	3
BUAD 370	Healthcare Law	3
ECON 265	Microeconomics	4
ECON 270	Healthcare Economics	3
FIN 341	Finance	5
INFS 146	Spreadsheets	2
MGMT 361	Management	4
MGMT 370	Healthcare Management	3
MGMT 481	Operations Management	3
MGMT 491	Strategic Management	3
MKTG 351	Marketing	4
MKTG 417	Services Marketing	3

► **Required Cognate Courses (42 hours):**

At least 42 hours from the following: 42

BIOL 101	Human Anatomy (5)
BIOL 102	Human Physiology (5)
BIOL 112+111+113	Biological Foundations I, II, III (5+5+5)
CHEM 111+12+13	General Chem I, II, III + Labs (5+5+5)
CHEM 371+72+73	Organic Chem I, II, III + Labs (4+4+4)
CHEM 481+482	Biochemistry I, II (4+4)
MATH 131+132	Calculus I, II (4+4)
MICR 134	General Microbiology (5)
PHYS 111+112+113	General Physics I, II, III (4+4+4)
PHYS 211+112+113	Physics with Calculus I, II, III (4+4+4)

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.

The M.B.A.

The Pacific Union College Business Department offers the M.B.A. (Master of Business Administration) degree. The M.B.A. is for the post-baccalaureate student who is interested in a career in business. The program is offered online and can be taken with either full-time or part-time enrollment.

Admission to the M.B.A. Program

All potential students, including former Pacific Union College students, must apply for admission both to the college and to the M.B.A. program.

The application will be considered once official postsecondary transcripts and other requested materials have been filed with the PUC Admissions Office. The admissions office will coordinate with the Business Department for review of the application and will notify the applicant of the action taken.

Admission is determined by the Business Department faculty on the basis of credentials held, recommendations, former academic performance, and background. The college reserves the right to cancel the acceptance of any person for graduate study should further evidence indicate that he or she does not adequately meet requirements for the M.B.A. program.

A student who has been accepted for graduate study in another regionally-accredited institution of higher education and wishes to earn credit for transfer should apply as a guest student and is not required to follow the regular M.B.A. admission procedures.

Prerequisites for Admission to the M.B.A. Program

1. Admission to Pacific Union College.
2. A baccalaureate degree (any major) from a regionally-accredited institution of higher education.
3. Submission of a graduate application that includes the following:
 - a) Online application form;
 - b) Application fee of \$25 (non-refundable);
 - c) Two recommendations (completed by work supervisors or undergraduate professors);
 - d) Official transcripts from all institutions attended;
 - e) A minimum cumulative undergraduate GPA of 3.0; and
 - f) Official scores from the Graduate Management Admission Test (GMAT), taken within the past five years.

Note: With Business Department approval, applicants may be admitted without the GMAT if they have a cumulative GPA of at least 3.25 or if they have at least five years of full-time business-related management experience.

4. Completion of the following courses at the undergraduate level with a grade of "C-" or higher:

- a) Introduction to Statistics (STAT 222 or equivalent);
- b) Microeconomics; (ECON 265 or equivalent); and
- c) Introduction to Spreadsheets (INFS 146 or equivalent).

Note: Students who lack one or more of these prerequisite courses should discuss their options with the Business Department chair. Options may include PUC undergraduate online course offerings, substitutions based on similar undergraduate coursework, or proficiency examinations.

5. Recommended: Completion of the following courses at the undergraduate level with a grade of "C-" or higher:

All Emphases:

- a) Accounting (ACCT 121+122+123 or equivalent)
- b) Finance (FIN 341 or equivalent)

Accounting Emphasis only

- c) Intern. Accounting (ACCT 311+312+313 or equivalent)

Note: Students may be admitted to the M.B.A. program without these recommended prerequisites. However, they will be required to complete additional coursework at the graduate level (ACCT 505 and FNCE 505 for all emphases, ACCT 507 and 508 for the accounting emphasis) in order to obtain the necessary prerequisite proficiency.

International Student Admission

International students must meet all prerequisites for admission as outlined above. Additionally, international students must provide an official GMAT score (taken within the past 5 years) regardless of undergraduate GPA or work experience. International applicants must also provide a TOEFL score of at least 100 (Internet-based) as a prerequisite for admission.

Provisional Admission

On rare occasions, the Business Department faculty may provisionally accept a student based on their academic background. A student accepted on academic provisional basis may be admitted to regular status upon the completion of 18 credit hours taken through PUC with a minimum grade of B in each course. Students are not permitted to repeat courses in order to satisfy this requirement. Students who do not satisfy this requirement will not be permitted to continue in the program.

Transfer Credit

The department chair must approve any transfer coursework prior to admission to the program. Credit earned by correspondence, examination, work experience, or continuing education is not applicable to the M.B.A. course requirements.

Residency and Time Limits

A maximum of 9 quarter hours of approved graduate transfer credits (minimum grade of B) may be applied toward the core and emphasis requirements for the degree. The last 45 hours applied to the M.B.A. must be taken at Pacific Union College.

The programs are structured to meet the needs of the full-time as well as the part-time student. Normal progress is three or four courses per term for the full-time student and one or two courses per term for the part-time student. The time allowed from enrollment to the graduate program to the conferring of the M.B.A. degree may not exceed five years. A student who has not registered for courses for three consecutive terms has broken residency and must apply for readmission.

The Program of Studies

Each student will be assigned a graduate advisor from the Business Department faculty. The student will work with their advisor to construct an acceptable Program of Studies. The advisor and the department chair will work collaboratively to monitor progress during the period of graduate study.

The Program of Studies must provide for the following:

1. Removal of any undergraduate deficiencies;
3. Completion of all requirements for the degree; and
2. Sequencing of course work so that all requirements are completed within the five-year limit.

Requirements for Graduation with the M.B.A.

M.B.A. candidates have the option of fulfilling requirements under the catalog of their first enrollment or any subsequent catalog during the time of continuous enrollment. To receive the M.B.A., students must meet the following requirements

1. Satisfactory completion of approved Program of Studies, including all core and emphasis requirements. A student may earn multiple emphases, provided that each emphasis includes 18 hours of credit that do not overlap with any other emphasis.
2. A minimum overall graduate GPA of 3.0 with no more than two classes with grades below than B-. Classes with a grade of C- or below will not be counted for credit toward the master's degree, although they impact the graduate GPA. A course may be repeated one time to improve the GPA. A maximum of two courses may be repeated.
3. Completion of requirements within five calendar years beginning with the first enrollment in courses counting toward the master's degree. A time extension requires petition to and approval from the Business Department.
4. Submission of the Application to Graduate with the Records Office according to published institutional deadlines.

Master of Business Administration, M.B.A.

A minimum of 54 hours

► **Core Requirements (36 hours):**

BUAD 505	Management in a Changing World	4.5
BUAD 510	Accounting for Control & Decision Making	4.5
BUAD 520	Financial Management	4.5
BUAD 530	Organizational Behavior	4.5
BUAD 540	Marketing Management	4.5
BUAD 555	Leadership and Change	4.5
BUAD 562	Integrating Faith and Business	4.5
BUAD 570	Strategic Decision Making	4.5

► **Foundational Requirements (0-18 hours)**

Students who lack the appropriate undergraduate prerequisites must complete the following courses:

ACCT 505	Financial Accounting (4.5) <i>All Emphases</i>
ACCT 507	Interm. Accounting I (4.5) <i>Acct Emphasis only</i>
ACCT 508	Interm. Accounting II (4.5) <i>Acct Emphasis only</i>
FNCE 505	Finance (4.5) <i>All Emphases</i>

► **Emphases (choose one):**

1. Accounting Emphasis (18 hours)

Accounting Electives	13.5
Accounting elective hours, chosen in consultation with the advisor. ACCT 504, 507, 508, 510 may not apply.	
General Electives	4.5
Business elective hours chosen in consultation with the advisor.	

2. Healthcare Administration Emphasis (18 hours)

Healthcare Administration Electives	13.5
Healthcare Administration elective hours, chosen in consultation with the advisor.	
General Electives	4.5
Business elective hours chosen in consultation with the advisor.	

3. Management Emphasis (18 hours)

18 hours from the following courses		18
BEXM 505	Legal Framework of Decisions (4.5)	
BEXM 520	Corporate Intrapreneurship (4.5)	
BEXM 560	Seminar in Entrepreneurship (4.5)	
BEXM 585	Contemporary Issues in Management (4.5)	
BEXM 594	Business International Study Tour (4.5)	
BEXM 595	Independent Study (4.5)	
BEXM 597	Management Research (4.5)	
BHRM 510	Human Resource Management	
ECON 521	Managerial Economics (4.5)	

Accounting

LOWER-DIVISION COURSES:

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 with a grade of C- or higher.

ACCT 123 **3 S, Su** **Managerial Accounting**

Use of accounting data for managerial planning, control, and decision-making. Particular emphasis on entities which produce a product. Prerequisite: ACCT 121+122 with a grade of C- or higher, INFS 146.

UPPER-DIVISION COURSES:

ACCT 307 **3 F** **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 I, II, III**

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 W** **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.

ACCT 322 **3 S** **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. Odd 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 **3 S** **Accounting Systems in Small Businesses**

Starting a business and setting up and maintaining accounting records for a small business. Taxation of small businesses is emphasized. Small business accounting software (QuickBooks) is utilized. Prerequisites: ACCT 121+122.

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

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

ACCT 452 **4 W** **Internal Auditing**

Understanding the internal auditing field. Includes risk-based approach of auditing, audit sampling, audit evidence and working papers, internal controls, and fraud and illegal acts. Prerequisites: ACCT 121+122+123. Even years.

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

The independent auditor's functions; pronouncements of the American Institute of Certified Public Accountants. Four lectures and one laboratory per week. Prerequisites: ACCT 311+312+313; STAT 222. Odd years.

ACCT 495 **1-3 Arranged** **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, S
Personal Money Management

Financial decisions facing individuals in society, including installment buying and borrowing, insurance, home ownership, saving, budgeting expenditures, investments, and trusts. Prerequisite: MATH 094 or 096.

BUAD 223 2 F
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 F, W
Business Communication

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, INFS 147.

UPPER-DIVISION COURSES:

BUAD 325 3 F, S, Su
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 F
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. Odd years.

BUAD 370 3 S
Healthcare Law

The legal framework surrounding the administration of healthcare and its impact on the practitioner, the administrator, and the patient. Prerequisite: BUAD 325.

BUAD 371 3 S
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 493 1-3 Arranged
Special Topics

An enrichment course treating specific topics not normally covered in the department's regular offerings. A specific title is given to the course when it is taught. Repeatable for credit under different subtitles.

BUAD 494 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. Repeatable to a maximum of 2 credits toward a business major. Prerequisite: Permission of the instructor. Eligible for IP grading. Graded S/F.

BUAD 495 1-3 Arranged
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.

Business Administration & Economics

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.

ECON 270 **3 S**

Healthcare Economics

An analysis of the unique characteristics of the economics of the health care industry in the United States. Emphasis on managed care dynamics, including the role of third-party sources of payment, as well as the economics of information, including moral hazard and adverse selection problems.

UPPER-DIVISION COURSES:

ECON 371 **4 W**

Money, Banking and Capital Markets

Money and the way it affects and is affected by central and commercial banking. Emphasis on the monetary policy of the Federal Reserve System. Evolution, structure, role, regulation, and management of financial institutions in the U.S. economy. Prerequisite: ECON 261. Odd years.

ECON 457 **3 S**

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 Arranged**

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; INFS 146; MATH 106 or 131; STAT 222.

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. Odd years.

FIN 444 **3 W**

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 prerequisite: FIN 341. Even 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. Odd years.

FIN 488 **3 F**

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 Arranged**

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 115 **4 S**

Introduction to Computer Programming

Introduction to the principles necessary for writing clear, well-designed and efficient computer programs. No prerequisites, but a knowledge of basic algebra (MATH 095-096) is assumed.

INFS 146 **2 F, W**
Spreadsheets

Class/laboratory instruction in Microsoft Excel software, combining spreadsheets with graphics and database systems. Creating and modifying formulas, tables, PivotTables, graphs, and macros.

INFS 240 **2 S**
Introduction to Geographic Information Systems

Core concepts and components of geographic information systems (GIS). Introduction to the use of real-world GIS software systems, including industry-standard ArcGIS. One lecture and one laboratory per week.

UPPER-DIVISION COURSES:

INFS 320 **3 S**
Business Intelligence

Concepts of business intelligence (BI) as components and functionality of information systems. Applying data mining tools and analytics to gain new insights into organizational operations. Developing intelligent systems for decision support. Odd years.

INFS 340 **2 S**
Intermediate GIS

(See also CNTC 340)

Study of the spatial data structures and the display, manipulation, and analysis of geographic information, both through lecture and laboratory settings. Hands-on application of GIS skills and experience with GIS software will occur in the laboratory. Prerequisite: INFS/CNTC 240.

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. Even years.

INFS 380 **3 W**
Database Systems

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, simultaneous access, and big data. Use of Corporate DBMS software. Prerequisite: MGMT 228. Even years.

INFS 465 **3 S**
Fundamentals of Data Communication

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

INFS 470 **3 S**
Business Analytics

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

INFS 482 **3 S**
Systems Analysis and Design

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

INFS 495 **1-3 Arranged**
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.

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 228 **4 S**
Principles of Information Systems

Concepts of design, implementation, control, evaluation, and strategic use of modern, computer-based information systems for business data processing, office automation, information reporting, and decision making. Major emphasis on the managerial and strategic aspects of information technology.

UPPER-DIVISION COURSES:

MGMT 334 **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.

MGMT 350 **3 W**

Project Management

Comprehensive approach to project management tools and applications. Includes planning, scheduling, budgeting, estimating, controlling, and monitoring projects. Also includes resource allocation, resource loading, CPM, CMM, GANTT, and PERT. All students will engage in completing a real world strategic or operational project for an organization. Odd years.

MGMT 361 **4 F, S, Su** **Management**

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

MGMT 370 **3 W** **Healthcare Management**

Foundations of healthcare administration. Introduction to the U.S. healthcare system and its structure, functions, trends, and issues. Prerequisite: MGMT 361.

MGMT 457 **3 W** **International Business**

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

MGMT 465 **3 F** **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 S**

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 W** **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 481 **3 F** **Operations Management**

Optimal approaches to the production of goods and services. Planning, scheduling, plant layout, production standards, quality, and cost controls. Prerequisite: STAT 222.

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 222; MGMT 361; MKTG 351.

MGMT 492 **2 W** **Innovation Lab**

Understand, develop, and articulate a comprehensive business plan on a product or service of the student's choice that mirrors the expectations of a real-world for profit or non-profit business start-up.

MGMT 495 **1-3 Arranged** **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 **4 F, S** **Marketing**

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 **3 F** **Consumer Behavior**

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 **3 S** **Marketing Research**

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

MKTG 372 **3 S** **Retailing Management**

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 3 F
Advertising

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. Odd years.

MKTG 377 3 S
Sales Management

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

MKTG 417 3 W
Services Marketing

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.

MKTG 481 3 S
Marketing Problems

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. Even Years.

MKTG 495 1-3 Arranged
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.

Graduate Courses

Prerequisite to all graduate-level courses: Admission to the M.B.A. program.

ACCOUNTING COURSES:

ACCT 505 4.5 Online
Financial Accounting

An introduction to financial accounting. Emphasizes uses of information contained in financial statements. Students are also introduced to the principles of managerial accounting. Required for students who have not taken an undergraduate two-course sequence in accounting.

ACCT 507+508 4.5+4.5 Online
Intermediate Financial Accounting I,II

An in-depth sequence in financial accounting.

ACCT 507 topics include the accounting conceptual framework, the hierarchy of GAAP, accounting for assets, liabilities, and owners' equity.

ACCT 508 topics include revenues and expenses, income taxes, leases, pensions, and financial statement reporting and disclosure requirements.

Required for accounting emphasis students who have not taken an undergraduate sequence in intermediate accounting. Prerequisite(s): ACCT 121, ACCT 122, or ACCT 505.

ACCT 512 3 Online
Advanced Financial Accounting and Reporting

Basic theory of financial reporting, inventory, fixed assets, monetary current assets and current liabilities, present value concepts, deferred taxes, shareholder equity, investments, statement of cash flows, business combinations and consolidations, derivative instruments and hedging activities, governmental, and non-profit accounting.

ACCT 561 1.5 Online
Business Environment and Concepts

Business structure, information technologies within a business, economics and strategy, financial management, risk management and capital budgeting, performance measures, cost measurement, planning control, and analytics.

ACCT 562 3 Online
Advanced Issues in Auditing and Attestation

Engagement planning and assessing audit risk, internal controls, quality and sufficiency of audit evidence, audit reports, audit sampling, audit technology, auditing standards and information technology.

ACCT 563 1.5 Online
Advanced Issues in Business Regulation

Legal, ethical and professional responsibilities, business law, federal income taxation accounting issues, federal income taxation property transactions, federal income taxation individuals, federal income taxation of corporations, partnership and trusts.

ACCT 595 4.5 Online
Independent Study

Individualized research into a selected topic chosen by the faculty adviser and the student.

ACCT 597 4.5 Online
Accounting Research

Research project under the supervision of a faculty member in the discipline. The research includes a review of literature, research design, and data collection and analysis leading to a paper appropriate for professional publication and/or presentation.

Business Administration & Economics

MANAGEMENT COURSES:

BEXM 505 **4.5 Online** **Legal Framework of Decisions**

Examines the legal environment within which legislative bodies, courts, and administrative agencies act upon the operation of business and government. Contracts, judicial and legislative process, and administrative rule-making reviewed.

BEXM 520 **4.5 Online** **Corporate Intrapreneurship**

Presents concepts, tools, and techniques for managing new business creations, or creating an environment of innovation/entrepreneurship within larger existing organizations. The spectrum of activities to be considered is broad including new ventures launched by both corporate and division managers in established and emerging businesses.

BEXM 560 **4.5 Online** **Seminar in Entrepreneurship**

Examines the theory and practice of entrepreneurship and traditional business models. A business plan is developed and presented, including market research, legal organization business forms, and a human resource plan. Includes case studies devoted to successful entrepreneurial business.

BEXM 585 **4.5 Online** **Contemporary Issues in Management**

A seminar of open discussion and guest lectures relating to current issues developing within the science of management. Topics include key concepts in leadership, motivation, management of change, societal issues, community relations, and organizational development.

BEXM 594 **1.5-4.5 Online** **Business International Study Tour**

A trip designed to acquaint the student with important international business centers and facilities along with cultural experiences unique to the country. Various types of organizations will be visited related to the purpose of the trip. Note: An additional fee may be required to cover additional travel expenses. Prerequisite: Permission of the instructor.

BEXM 595 **4.5 Online** **Independent Study**

Individualized research into a selected topic chosen by the faculty adviser and the student.

BEXM 597 **4.5 Online** **Management Research**

A research project under the supervision of a faculty in the discipline, which includes review of literature, research design, and data collection and analysis leading to a paper appropriate for professional publication and/or presentation.

HUMAN RESOURCES COURSES:

BHRM 510 **4.5 Online** **Human Resource Management**

Provides a framework for understanding and thinking strategically about employment relations and the management of human resources in organizations. Builds on insights from the social sciences to explore how employment relations are influenced by economic, social, psychological, legal, and cultural forces. Special topics include: Recruitment and selection; performance evaluation; compensation and benefits; promotion; job design; training; layoffs; retention and turnover; and the human resource implications of various strategies.

BUSINESS ADMINISTRATION COURSES:

BUAD 505 **4.5 Online** **Management in a Changing World**

Presents an overview of the fundamental issues underlying a post-industrial society, such as the changing concepts of technology and knowledge. Organizational theory, structure, and design are emphasized. The relationships between individuals and organizations, the social responsibility of organizations and ethical issues for managers, workforce diversity, and the challenges of managing in today's complex organizational environment are studied.

BUAD 510 **4.5 Online** **Accounting for Control and Decision Making**

A student may receive credit for this course from only one program. Review of basic financial accounting and financial statements. Study of the use of accounting for the planning and control, application of accounting techniques for budgeting, pricing, and decision making. Prerequisite(s): ACCT 505 or equivalent.

BUAD 520 **4.5 Online** **Financial Management**

Understanding and analyzing information for decision making. The financial environment, financial statement analysis, operating, cash and capital budgeting, working capital management, interest mathematics, and cost of capital are discussed. Prerequisite(s): ACCT 123, INFS 146, STAT 222, ECON 265 or equivalent.

BUAD 530 **4.5 Online** **Organizational Behavior**

Leadership, motivation, group dynamics, decision making, interpersonal relations, change. Designing and implementing the organizational structure: Corporate divisions, departments, support groups. Organizing work: Positions, specifications, performance standards and review, reward systems, program and project management.

BUAD 540 **4.5 Online** **Marketing Management**

The marketing process, product development, pricing, packaging, promotional strategy, development of channels of distribution integrated into a program for profit and nonprofit organizations. Contains a research component.

BUAD 555 **4.5 Online** **Leadership and Change**

Examines theory and leadership practices in various types of organizations. Particular emphasis is placed on the strategic role of leaders in leading organizational development and change in an age of rapidly changing markets and technologies. Examines why organizational change efforts succeed or fail; strategies for leaders to anticipate and effect needed organizational changes successfully.

BUAD 562 **4.5 Online** **Integrating Faith and Business**

Explores influences on the integration of religious faith and business practice including the teaching of Judeo-Christian Scriptures on business and management, vocation, work as service and worship, models of expressing personal faith at the workplace, moral tensions that result from the conflict between business assumptions and religious beliefs, managing personal change, spiritual disciplines for managers, recognizing and managing spiritual crises at work.

BUAD 565 **1.5-4.5 Online** **Topics in Business**

Selected topics designed to meet the needs or interest of students in specialty areas of business and management. This course may be repeated for credit with permission. Prerequisite: Permission of instructor.

BUAD 570 **4.5 Online** **Strategic Decision Making**

A capstone seminar in which the applied behavioral aspects and the impact of the continuous changes in post-industrialized society are linked to the key organizational function known as decision making. Utilizing a case approach to integrate earlier coursework, the course enhances decision making skill by providing students the opportunity to analyze the effects of various decision strategies on organizational outcomes. Prerequisite(s): BUAD 505, BUAD 510, BUAD 520, BUAD 540. Permission of dean or program coordinator if taken before completion of core curriculum.

BUAD 595 **4.5 Online** **Independent Study**

Individualized research into a selected topic chosen by the faculty adviser and the student.

ECONOMICS COURSES:

ECON 521 **4.5 Online** **Managerial Economics**

The economics of the individual in its decision making. Forecasting economic conditions using economic indicators and economic models. Prerequisites: Undergraduate microeconomics and macroeconomics.

FINANCE COURSES:

FNCE 505 **4.5 Online** **Principles of Finance**

A study of the fundamental principles of financial organization. Emphasis is on instruments of finance, policies of capitalization, problems pertaining to working capital, and corporate expansion and reorganization. Required for students who have not taken an undergraduate course in finance. Corequisite(s): ACCT 505 or equivalent.

HEALTHCARE ADMINISTRATION COURSES:

HADM 530 **4.5 Online** **Healthcare Administration**

The theory and practice of healthcare in Western culture. Different types of care delivery studied. Environments, services offered, process of entry into care systems. Health and quality of care, medical ethics, environmental health, and delivering of services addressed. Designed for all avenues of healthcare.

HADM 532 **4.5 Online** **Healthcare Economics and Finance**

Healthcare finance and economics from the perspective of healthcare providers and non-financial managers of health services. Financial management principles, the healthcare reimbursement system, reimbursement process, and factors influencing the financial environment are discussed with emphasis on strategies to promote and sustain the financial viability of healthcare.

HADM 545 **4.5 Online**
Healthcare Policy

Healthcare policy analysis process, the push and pull of specific healthcare goals, the constraining effects of resource limitations, and the resulting healthcare system in the United States. Benefits and drawbacks associated with healthcare systems both within and outside of the U.S. will be considered.

HADM 585 **4.5 Online**
Contemporary Issues in Healthcare Administration

A seminar of open discussion and guest lectures relating to current issues developing within the healthcare industry. Included in the discussion will be topics in healthcare finance and legal issues.

HADM 595 **4.5 Online**
Independent Study

Individualized research into a selected topic chosen by the faculty adviser and the student.

HADM 597 **4.5 Online**
Healthcare Administration Research

A research project under the supervision of a faculty member in the discipline, which includes review of literature, research design, and data collection and analysis leading to a paper appropriate for professional publication and/or presentation.