

Approved by Department. Last updated 7/1/09

2009-2010 CURRICULUM CHECK SHEET is a guide to the requirements of this major. **It is NOT necessary to take these courses in the order given.** Please consult the online Bulletin for specific details (<http://www.lasierra.edu/academics/bulletin>).

		FALL	WINTER	SPRING
<b>FIRST YEAR</b>	* Business Colloquium (MGMT 219)(.5 units)( <i>register 2 of 3 quarters</i> )	_____	_____	_____
	* Financial Accounting (ACCT 211)(4 units)	_____	_____	_____
	* Managerial Accounting (ACCT 212)(4 units)	_____	_____	_____
	* Computerized Accounting (ACCT 213)(4 unit)	_____	_____	_____
	First Year Seminar (UNST 101/100)(2-6 units)	_____	_____	_____
	College Writing (ENGL 111, 112, 113)(9 units) OR (ENGL 124)(4 units)	_____	_____	_____
	Math Foundational Studies requirement. (MATH 121)(4 units)	_____	_____	_____
	World Language Foundational Requirement ( <i>Proficiency through 153</i> )	_____	_____	_____
	Lifetime Fitness (PEAC 120)(2 units)	_____	_____	_____
	Theme IC: Globalization, Identity, & Citizenship. <i>Choose 1 course from:</i> SSCI 104, 105, 106, 107 (4 units)	_____	_____	_____
	Theme III: Religious Beliefs and Practice (4 units)	_____	_____	_____
	Elective	_____	_____	_____
	<b>SECOND YEAR</b>	* Business Colloquium (MGMT 219)(.5 units)( <i>register 2 of 3 quarters</i> )	_____	_____
* Intermediate Accounting I (ACCT 341)(4 units)		_____	_____	_____
* Intermediate Accounting II (ACCT 342)(4 units)		_____	_____	_____
* Reporting Issues in Intermediate Accounting (ACCT 343)(4 units)		_____	_____	_____
* Principles of Macro and Microeconomics (ECON 254, 255)(8 units) <i>Meets Theme IA</i>		_____	_____	_____
* Managerial Statistics (ECON 341)(4 units)		_____	_____	_____
* Operations Research Methods (ECON 444)(4 units)		_____	_____	_____
* Managerial Finance (FNCE 354)(4 units) <i>Meets Theme IB</i>		_____	_____	_____
Theme IIC: Exploring American Culture. <i>Choose 1 course from:</i> HUMN 204, 205 (4 units)		_____	_____	_____
Theme III: Religious Beliefs and Practice (4 units)		_____	_____	_____
<b>THIRD YEAR</b>	* Business Colloquium (MGMT 219)(.5 units)( <i>register 2 of 3 quarters</i> )	_____	_____	_____
	* Federal Income Tax: Individuals (ACCT 354)(4 units)	_____	_____	_____
	* Federal Income Tax: Corporations (ACCT 355)(4 units)	_____	_____	_____
	* Cost Accounting (ACCT 362)(4 units)	_____	_____	_____
	* Business Law I (MGMT 381)(4 units) <i>Meets Theme IA</i>	_____	_____	_____
	* Business Law II (MGMT 382)(4 units) <i>Meets Theme IA</i>	_____	_____	_____
	* Intermediate Finance (FNCE 355)(4 units)	_____	_____	_____
	Upper Division Rhetorical Course (MGMT 375)(4 units)	_____	_____	_____
	Theme IIA: History & Appreciation of Arts (4 units)	_____	_____	_____
Theme III: Religious Beliefs and Practice. <i>Choose 1 course from:</i> RLGN 304, 305 (4 units)	_____	_____	_____	
Electives	_____	_____	_____	
<b>FOURTH YEAR</b>	* Business Colloquium (MGMT 219)(.5 units)( <i>register 2 of 3 quarters</i> )	_____	_____	_____
	* Government and Nonprofit Accounting (ACCT 458)(4 units)	_____	_____	_____
	* Advanced Managerial Accounting (ACCT 461)(4 units)	_____	_____	_____
	* Auditing Theory and Practice (ACCT 466)(4 units)	_____	_____	_____
	* Strategy and Policy for Business & Management (MGMT 491)(4 units)	_____	_____	_____
	Theme IIB: Historical or Contemporary Culture and Context (4 units)	_____	_____	_____
	Theme III: Religious Beliefs and Practice (4 units) <i>Must be in Scripture, Theme IIIC, unless previously taken</i>	_____	_____	_____
	Theme IVA: Life Science (4 units)	_____	_____	_____
	Theme IVB: Physical Science (4 units)	_____	_____	_____
	Theme IVC: Scientific Foundations: <i>Choose 1 course from:</i> NSCI 404, 405, 406, 407 (4 units)	_____	_____	_____
	Theme V: Religious, Moral & Social Aspects of Business (UNST 404C)(4 units)	_____	_____	_____
	Electives to complete 190 quarter units	_____	_____	_____
	* Major Requirements (64 core units)(12 elective units)(Colloquium 4 units)	_____	_____	_____

# ACCOUNTING

## *B.S. Degree*

**CAREER OPPORTUNITY AND RELATED OCCUPATIONS:** Four major accounting fields are open to the college graduate: public accounting, commercial/industrial, government, and education. Areas of specialization after the acquirement of basic experience includes financial accounting, cost accounting, auditing, tax practice, management advisory services, internal auditing, and controllership. Other career options include Actuary, Benefits Administrator, Financial Analyst, and Statistician.

**EDUCATIONAL QUALIFICATIONS:** Most accountant and internal auditor positions require at least a Bachelor's degree in Accounting or a related field. Preference is commonly given in all career positions to those with a Master's degree. Previous experience in accounting or auditing can help an applicant get a job. The Certified Public Accountant certificate is a desirable added qualification in all areas.

**DENOMINATIONAL OPPORTUNITIES:** A wide variety of positions in accounting and related areas are open, both in the North American Division and overseas, in health-care, publishing, educational institutions, and conference organizations.

**JOB OUTLOOK:** Employment of accountants and auditors is expected to grow faster than average for all occupations through the year 2014. An increase in the number of businesses, changing financial laws and regulations, and increased scrutiny of company finances will drive growth. In addition to openings resulting from growth, the need to replace accountants and auditors who retire or transfer to other occupations will produce numerous job openings in this large occupation.

**SALARY:** The National Association of Colleges and Employment reports that the national entering wage level for 2008 for those with a Bachelor's degree in Accounting was **\$46,718** a year. Those with a Master's degree averaged **\$49,277** per year.

## SOURCES OF ADDITIONAL INFORMATION

Websites:

**La Sierra University**

<http://www.lasierra.edu/>

**School of Business**

<http://www.lasierra.edu/sbm/>

School Contacts:

**Dean:**

John Thomas, Ph.D.

**Advisors:**

Cheryl Bauman, B. S.

Kan Sugandh, M.A.

Kristine Webster, M.B.A.

Danette Zurek, M.B.A.

**Location:**

School of Business

951-785-2060

*Professional Organizations:*

Institute of Management Accountants

10 Paragon Drive

Montvale, NJ 07645-1760

<http://www.imanet.org>

American Institute of Certified  
Public Accountants,

Harborside Financial Center

201 Plaza III

Jersey City, NJ 07311-3881

<http://www.aicpa.org>

Academic Advising  
Center for Student Academic Success  
Sierra Vista Hall, Room 114  
(951) 785-2452

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