

MAJOR REQUIREMENTS (81-84 UNITS) *Grades of "C" or better required. Courses may not need to be completed in order listed.*

	FALL	WINTER	SPRING
Business Core Curriculum (45-48 units)			
ACCT 221 Financial Accounting I (4) <i>Prerequisite: ENGL 111 or ENGL 124 and MATH 007 or 013</i>			
ACCT 222 Financial Accounting II (4) <i>Prerequisite: ACCT 221</i>			
ACCT 223 Managerial Accounting (4) <i>Prerequisite: ACCT 222</i>			
ECON 254 Principles of Macroeconomics (4) <i>Completed or concurrent enrollment in MATH 115, 121, 155 or CPTG 117; Social Sciences*</i>			
ECON 255 Principles of Microeconomics (4) <i>Completed or concurrent enrollment in MATH 115, 121, 155 or CPTG 117; Social Sciences*</i>			
FNCE 354 Managerial Finance (4) <i>Prerequisite: ACCT 221, 222, 223 and ECON 254/255 or instructor's consent; Social Sciences*</i>			
MGMT 219 Business Colloquium (1-4)			
MGMT 304 The Practice of Management (4)			
MGMT 327 Information Technology Management (4)			
MGMT 347 The Legal Environment of Business (4)			
MGMT 491 Management Strategy (4) <i>Prerequisites: ACCT 223; FNCE 354; ECON 254/255; MGMT 375 or ENGL/COMM 304; MGMT 347; MGMT 304 & MKTG 305</i>			
MKTG 305 Marketing Principles (4) <i>Social Sciences*</i>			
Major Specific Requirements(36 units)			
ACCT 341 Intermediate Accounting I (4) <i>Prerequisite: ACCT 222</i>			
ACCT 342 Intermediate Accounting II (4) <i>Prerequisite: ACCT 341</i>			
ACCT 343 Reporting Issues in Intermediate Accounting (4) <i>Prerequisite: ACCT 342</i>			
ACCT 354 Federal Income Tax: Individuals (4) <i>Prerequisite: ACCT 221</i>			
ACCT 362 Cost Determination and Analysis (4) <i>Prerequisite: ACCT 223</i>			
ACCT 374 Accounting Information Systems (4) <i>Prerequisite: ACCT 222</i>			
ACCT 446 Auditing Theory and Practice (4) <i>Prerequisite: ACCT 343</i>			
ACCT 458 Government and Nonprofit Accounting (4) <i>Prerequisite: ACCT 343</i>			
Upper-division ACCT & FNCE electives (4 units) <i>Courses not used to fulfill any other requirement</i>			
_____ (____)			
Business Core Cognate: MATH 155 Introductory Statistics <i>Prerequisite: Math 007, 013, 055, or placement OR DATA 115 Data Fluency for Everyone (4) Prerequisite: Math 007, 013, 055, or placement</i>			

UNIVERSITY STUDIES FOUNDATIONAL STUDIES (21-34 UNITS) *Grades of "C" or better required.*

I FIRST-YEAR SEMINAR	UNST 101A (1) and 101B (1) AND UNST 101C (1)		
II RHETORICAL SKILLS	A. ENGL 111 (3), 112 (3), 113 (3) College Writing <i>or</i> ENGL 124 Freshman Seminar (4) B. Upper Division Rhetoric: MGMT 375 (4) <i>as required by major</i>		
III MATHEMATICS	College-level Mathematics course (4) <i>Math 155 Introductory Statistics required by major</i>		
IV WORLD LANGUAGES	Level 3 proficiency (e.g. 153) in one non-English language (4-12)		
V HEALTH AND FITNESS	HLSC 120 Lifetime Fitness (2)		

UNIVERSITY STUDIES GENERAL STUDIES (52 UNITS, 16 UPPER DIVISION) *Grades of "D" or better required, unless courses are required by major.*

THEME I. SOCIAL SCIENCES (SSCI) 8 units	Globalization, Identity and Citizenship (4 units from SSCI 204/205/206/207/208) <i>Prerequisite: ENGL 113/124</i>		
	Social Science Breadth Courses (4 units)		
THEME II. ARTS AND HUMANITIES (HUMN) 12 units	Exploring Culture (4 units from HUMN 104/105/106/107/108/109) <i>Prerequisite: ENGL 111/124</i>		
	Arts and Humanities Breadth Courses (4 units)		
	Arts and Humanities Breadth Courses (4 units)		
THEME III RELIGIOUS BELIEFS AND PRACTICES (RLGN) 16 units	RLGN 304 Adventism in Global Perspective or RLGN 305 Religion in Three Cultures (4) <i>Prerequisite: ENGL 113/124, Junior Status</i>		
	A. Spiritual Experience and Expressions (0-4 units)		
	B. Beliefs and Heritage (4 units)		
	C. Scripture (4 units)		
	D. Religion and Society (0-4 units)		
THEME IV NATURAL SCIENCES (NSCI) 12 units	Scientific Foundations (4 units from NSCI 404/405/406/407/408)		
	Life Science (4 units) <i>Either life science or physical science must include a laboratory</i>		
	Physical Science (4 units) <i>Either life science or physical science must include a laboratory</i>		
THEME V SENIOR SEMINAR	UNST 404C Religion, Values, and Social Responsibility (4)		

UNIVERSITY STUDIES SERVICE-LEARNING (3 courses)

**A maximum of 4 units from major and 8 units of major cognates can be applied to General Studies. For more information, consult 2018-2019 Undergraduate Academic Bulletin*

NOTE: Should a student's general education and major degree program not meet the minimum 190 units required for graduation, the student must complete elective units to make up the deficiency.

ACCOUNTING

Bachelor of Science

The La Sierra University Zapara School of Business develops leaders who create value and make a difference and enlarge human understanding of business and society. The School's curricula emphasize workplace spirituality, social entrepreneurship, and ethics. The focused study of these themes as part of the business curriculum fosters intellectual development and expands students' moral and spiritual horizons. Immersion activities simultaneously express its commitments to excellence in the School's areas of distinctive competence and provide students with the chance to develop appropriate habits and skills.

CAREER OPPORTUNITIES 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.

An accounting student wishing to prepare for a professional examination leading to the Certified Public Accountant, Certified Management Accountant, Certified Fraud Examiner, or other professional accounting designation should consult the Coordinator of the Program in Accounting, Economics, and Finance.

JOB OUTLOOK: Employment of accountants and auditors is projected to grow 11 percent from 2014 to 2024, faster than the average for all occupations. Globalization, a growing overall economy, and an increasingly complex tax and regulatory environment are expected to lead to strong demand for accountants and auditors.

SALARY: The median annual wage for accountants and auditors was \$67,190 in May 2015. The lowest 10 percent earned less than \$41,400, and the highest 10 percent earned more than \$118,930.

Career information adapted from Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, 2016-17 Edition, Accountants and Auditors, on the Internet at <http://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm> (visited June 13, 2016).

Academic program information adapted from La Sierra University. (2018-2019). *Undergraduate Academic Bulletin*. Retrieved from <http://www.lasierra.edu/bulletin>.

ADDITIONAL INFORMATION

Websites

La Sierra University
www.lasierra.edu

Department
www.lasierra.edu/business

Faculty

Dean
John Thomas, Ph.D.

Faculty Mentor
H. Robert Gadd, Ph.D. (x2061)
Kristine Webster, M.B.A (x2405)
Danette Zurek, M.B.A. (x2184)

Contact Information

Zapara School of Business (ZSB)
(951) 785-2061 Accounting

Professional Organizations

Institute of Management Accountants
10 Paragon Drive
Montvale, NJ 07645-1760
www.imanet.org

American Institute of Certified
Public Accountants
Harborside Financial Center
201 Plaza III
Jersey City, NJ 07311-3881
www.aicpa.org



Academic Advising
Office of Advising and Career Success
Sierra Vista Hall, Room 109
(951) 785-2452
advising@lasierra.edu
www.lasierra.edu/advising