

SCHOOL OF BUSINESS

POINT LOMA
NAZARENE
UNIVERSITY

Bruce A. Schooling, Ph.D., Dean ■ Fermanian Business Center ■ 619.849.2667

OBJECTIVES

- To provide challenging courses that prepare graduates to meet the demands of the competitive business world and graduate school;
- To surround and assist students in spiritual development, by encouraging the utilization of strong Christian values, and applying those values to ethical issues in each topic of study;
- To enhance education with opportunities for students to experience the business world first-hand, and to meet and network with Christian business leaders of exemplary integrity and experience.

TRADITION OF EXCELLENCE...

The School of Business educates students broadly in preparation for multiple careers and a wide variety of jobs. Christian values and ethical conduct are emphasized throughout the program, which also provides balance between theory and practice, emphasizes the global dimensions of business and encourages cross-cultural experiences. Small classes provide students with individualized attention from faculty who are dedicated to the academic success of each student. The faculty have earned doctorates or are professionally qualified, focus predominately on effective teaching, and take seriously their call to be Christian role models and mentors.

CAREER OPPORTUNITIES...

The School of Business provides quality preparation integrating theory, technology and practice. Resources such as the Fermanian Business Center promote student and business interaction through internships, informational interviews, networking and other innovative programs. Graduates have been successful pursuing graduate programs in academic environments such as University of Southern California, University of California, Los Angeles, San Diego State University, and International Graduate School of Business, etc. Accounting graduates have been successful passing the CPA examination, and well over half of those who pass the CPA exam pass all four parts on the first sitting. This is well above national average, which is less than 20%. Highly respected firms in

San Diego and throughout the world (i.e. Teledyne Ryan, IBM, Sheraton Hotels, Science Applications International, McDonnell-Douglas, Bank of America, Ernst and Young, Deloitte & Touche LLP, Internal Revenue Service, etc.) have actively recruited and hired graduates of the School of Business.

Point Loma Nazarene University, through its School of Business, is accredited by the Association of Collegiate Business Schools and Programs to offer the following business degrees:

- Bachelor of Arts in Accounting
- Bachelor of Arts in Business Administration

MAJORS AND MINORS

Majors

Accounting
Business Administration

- Marketing
- Entrepreneurial/Finance
- Management
- International Business

International Development Studies

Minors

Accounting
Business Administration
International Development Studies
Non Profit Organizational Management

FACULTY

Senyo Adjibolosoo, Ph.D.
Simon Fraser University

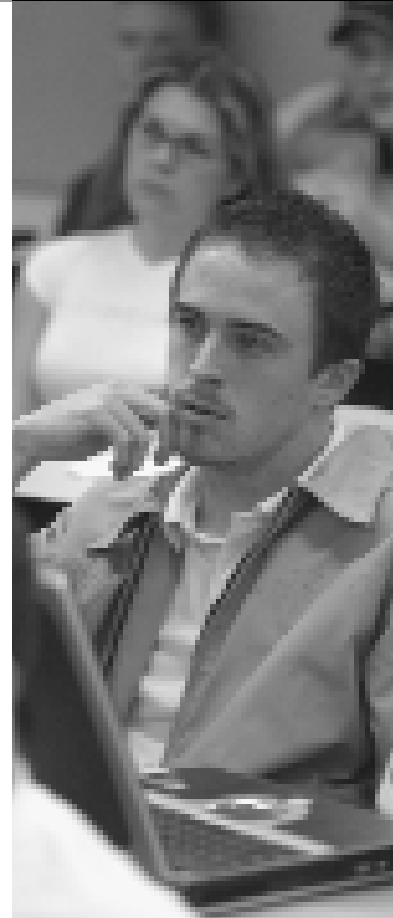
A. Patrick Allen, Ph.D.
University of Oklahoma

Margaret Thomas Bailey, Ph.D.
University of Southern California

Daniel A. Croy, Ed.D.
Vanderbilt University

Carl T. Hammond III, CPA, M.B.A.
San Diego State University

Rebecca A. Havens, Ph.D.
University of California, San Diego



James H. McEliece, Ph.D.
Colorado School of Mines

Connie J. Nott, Ph.D.
Colorado School of Mines

Bruce A. Schooling, Ph.D., Dean
New Mexico State University

Harry S. Watkins, Ph.D.
University of Oregon

COMPUTER REQUIREMENT

All majors must possess a personal notebook computer for their program of study. The notebook is required upon entry into Accounting 201, Principles of Financial Accounting. Accounting 201 is normally taken in the fall semester of the sophomore year. Specific hardware requirements are available from the School of Business website.

Accounting MAJOR

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 101*	Principles of Economics I	3
ECO 102*	Principles of Economics II	3
ACC 201	Principles of Financial Accounting	4
ACC 202	Principles of Managerial Accounting	4
BUS 212	Principles of Management OR	
BUS 374	Industrial Organizational Psychology/Human Resources	4
CSC 122	Intro to Computers OR	
CSC 132	Intro to Computer Science OR proficiency	2
MTH 123	Elementary Functions OR equivalent	3
MTH 203	Intro to Statistics	3
PHL 211**	Ethics	3
	TOTAL	24-29

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ACC 370	Inter. Accounting I	4
ACC 371	Inter. Accounting II	4
ACC 374	Inter. Managerial Accounting	2
ACC 375	Managerial Cost Accounting	2
ACC 410	Federal Tax Accounting I	4
ACC 411	Federal Tax Accounting II OR	
ACC 421	Advanced Accounting	2
ACC 460	Auditing	4
BUS 301	Legal Environment of Business	4
BUS 332	Principles of Marketing	4
BUS 488	Strategic Management	4
	TOTAL	34

RECOMMENDED

COURSE #	TITLE	UNITS
MTH 144	Calculus for the Life Sciences and Business***	4
BUS 213	Administrative Communication	4
<i>*Fulfills General Education requirement in the Social World.</i>		
<i>**Fulfills General Education requirement in Philosophy.</i>		
<i>***Substitutes for General Education requirement of Mathematics 303.</i>		

Business Administration MAJOR

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 101*	Principles of Economics I	3
ECO 102*	Principles of Economics II	3
ACC 201	Principles of Financial Accounting	4
ACC 202	Principles of Managerial Accounting	4
BUS 212	Principles of Management	4
BUS 213	Administrative Communication	4
CSC 122	Intro to Computers OR	
CSC 132	Intro to Computer Science OR proficiency	2
MTH 123	Elementary Functions OR equivalent	3
MTH 203	Intro to Statistics	3
	TOTAL	23-30

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ACC 374	Inter. Managerial Accounting	2
BUS 301	Legal Environment of Business	4
BUS 332	Principles of Marketing	4
BUS 410	Business Finance	4
BUS 488	Strategic Management	4
BUS 489	Business Internship	4
	Upper-division Economics (300-490)	4
<i>Approved OCP courses may satisfy this requirement.</i>		
	TOTAL	26

RECOMMENDED

PHL 211	Ethics**	3
<i>*Fulfills General Education requirement in the Social World.</i>		
<i>**Fulfills General Education requirement in Philosophy.</i>		

OPTIONAL CONCENTRATIONS

The requirements shown above are the minimum needed to obtain a Business Administration major. Students may earn a concentration designation on their transcript by taking eight additional units in one of the following concentrations:

Concentration A: Marketing

COURSE #	TITLE	UNITS
BUS 334	Professional Selling and Sales Management	4
<i>Four units from:</i>		
BUS 336	Advertising and Promotion Management	4
BUS 432	Research Methods in Business	4
BUS 490	Special Topics in Business Administration	4
ECO 320	Urban Economics	2
ECO 440	Racial and Gender Issues in Economics and Education	2
ACC 410	Federal Tax Accounting I	4
COM 330	Persuasion	3
TOTAL		8

Concentration B: Entrepreneurial/Finance

COURSE #	TITLE	UNITS
BUS 382	Entrepreneurship	2
BUS 486	Small Business Institute	2
<i>Four units from:</i>		
BUS 340	Real Estate Principles and Practices	4
BUS 411	Investments	4
BUS 432	Research Methods in Business	4
BUS 470	Nonprofit Organization Management	4
BUS 490	Special Topics in Business Administration	4
ECO 360	Public Finance	2
ECO 380	Money and Banking	4
ACC 410	Federal Tax Accounting I	4
TOTAL		8

Concentration C: Management

COURSE #	TITLE	UNITS
BUS 374	Industrial Organizational Psychology/Human Resources	4
<i>Four units from:</i>		
BUS 412	Leadership	4
BUS 432	Research Methods in Business	4
BUS 470	Nonprofit Organization Management	4
BUS 480	International Business	4
BUS 484	Operations Management	4
BUS 490	Special Topics in Business Administration	4
ECO 320	Urban Economics	2
ECO 315	Theories of Economic Development	4
ECO 440	Racial and Gender Issues in Economics and Education	2
TOTAL		8

Concentration D: International Business

COURSE #	TITLE	UNITS
BUS 480	International Business	4
<i>Four units from:</i>		
BUS 423	International Business Communication	4

BUS 432	Research Methods in Business	4
BUS 490	Special Topics in Business	4
ECO 315	Theories of Economic Development	4
ECO 360	Public Finance	2
ACC 410	Federal Tax Accounting I	4
TOTAL		8

- Approved Off-Campus Cooperative Programs.
- Language proficiency at an intermediate level.
- One semester or summer of international study or immersion experience (approved OCP courses may satisfy this requirement).

International Development Studies

MAJOR

The International Development Studies major provides students with the opportunity to study and evaluate economic development theories/models, development planning, development programming, grassroots development projects, democratization, gender issues in development, urban problems, and other factors that affect the development process.

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 101*	Principles of Economics I - GE	3
ECO 102*	Principles of Economics II - GE	3
ACC 201	Principles of Financial Accounting	4
BUS 212	Principles of Management	4
MTH 203	Introduction to Statistics	3
TOTAL		17

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
BUS 412	Leadership	4
BUS 470	Nonprofit Organization Management	4
BUS 480	International Business	4
ECO 315	Theories Of Economic Development	4
ECO 410	International Economics	4
ECO 450	History of Economic Thought	4
ECO 460	Applied Econometrics	4
ECO 470	Contemporary Development Planning	4

Four units from:

BUS 301	Legal Environment of Business	4
BUS 332	Principles of Marketing	4
BUS 382	Entrepreneurship	2
BUS 489	Business Internship	2-4
ECO 320	Urban Economics	2
ECO 360	Public Finance	2
ECO 380	Money and Banking	4
ECO 440	Racial And Gender Issues In Economics And Education-WS	2
ECO 490	Special Studies in Economics	4

POL 230	Introduction To International Relations	4
POL 350	Rebuilding Devastated States	2
POL 420	United States Foreign Policy	4
POL 435	Global Governance	4
POL 450	Issues Of Global Human Rights	2
SOC 201	Cultural Anthropology - GE	3
SOC 350	Urban Sociology	3
	TOTAL	36

STRONGLY RECOMMENDED ELECTIVE COURSE

COURSE #	TITLE	UNITS
PHL 211**	Ethics	3
	<i>* Fulfills the General Education requirement in the Social World.</i>	
	<i>** Fulfills General Education requirement in Philosophy.</i>	

Industrial-Organizational Psychology

INTERDEPARTMENTAL MAJOR

This Psychology-Business major is designed for those who wish to enter the job market in fields of management, personnel, and research at the Bachelor of Arts level. The requirements are listed in the Department of Psychology.

Accounting MINOR

A minor in Accounting is for students who are interested in an understanding of accounting principles and techniques, but who do not want to pursue a major in Accounting.

REQUIREMENTS

Graduation requirements as specified under Degree Requirements–Bachelor of Arts degree.

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ACC 201	Principles of Financial Accounting	4
ACC 202	Principles of Managerial Accounting	4
	TOTAL	8

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ACC 370	Inter. Accounting I	4
ACC 371	Inter. Accounting II	4
ACC 374	Inter. Managerial Accounting	2
	<i>One of the following:</i>	
ACC 375	Managerial Cost Accounting	2
ACC 410	Federal Tax Accounting I	4
ACC 421	Advanced Accounting	2
ACC 460	Auditing	4
	TOTAL	12-14

Business Administration MINOR

A minor in Business Administration is for students who wish to complement study in another area with a basic background in business. The program consists of introductory courses in economics and accounting, and upper-division courses in business designed to acquaint the student with a few disciplines essential to business success.

REQUIREMENTS

Graduation requirements as specified under Curricular Requirements–Requirements for the Bachelor of Arts degree.

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 102	Principles of Economics II	3
ACC 201	Principles of Financial Accounting	4
BUS 212	Principles of Management	4
	TOTAL	11

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
BUS 332	Principles of Marketing	4
	• Eight units selected from any upper-division departmental course.	
	TOTAL	12
	MINOR TOTAL	23

International Development Studies

MINOR

A minor in International Development Studies is for students who wish to complement study in another area with a basic background in economic development. Study in this discipline seeks to equip students in other majors to address the issues of material welfare that has an impact on their study of the issues facing disadvantaged populations.

REQUIREMENTS

Graduation requirements as specified under Curricular Requirements–Requirements for the Bachelor of Arts degree.

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 101*	Principles of Economics I–GE	3
ECO 102*	Principles of Economics II–GE	3
MTH 203	Introduction to Statistics	3
	TOTAL	9

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 315	Theories of Economic Development	4
BUS 470	Nonprofit Organization Management	4
<i>Four units from:</i>		
BUS 301	Legal Environment of Business	4
BUS 332	Principles of Marketing	4
BUS 382	Entrepreneurship	2
BUS 489	Business Internship	2-4
ECO 320	Urban Economics	2
ECO 360	Public Finance	2
ECO 380	Money and Banking	4
ECO 440	Racial And Gender Issues In Economics And Education-WS	2
ECO 460	Applied Econometrics	4
ECO 490	Special Studies in Economics	4
POL 350	Rebuilding Devastated States	2
POL 420	United States Foreign Policy	4
POL 435	Global Governance	4
POL 450	Issues Of Global Human Rights	2
SOC 350	Urban Sociology	3
TOTAL		12

*One course fulfills General Education requirement in the Social World

Nonprofit Organization Management MINOR

A minor in Nonprofit Organization Management is for students who wish to complement study in another area with a basic background in managing nonprofit organizations. The program consists of introductory courses in economics and accounting, and upper-division courses in business designed to acquaint the student with a few essentials of nonprofit organization management. This minor is not suitable for Business Administration or Accounting majors.

REQUIREMENTS

Graduation requirements as specified under Curricular Requirements-Requirements for the Bachelor of Arts degree.

LOWER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
ECO 102	Principles of Economics II	3
ACC 201	Principles of Financial Accounting	4
BUS 212	Principles of Management	4
TOTAL		11

UPPER-DIVISION REQUIREMENTS

COURSE #	TITLE	UNITS
BUS 470	Nonprofit Organization Management	4
• Eight units selected from any upper-division departmental course.		
TOTAL		12
MINOR TOTAL		23

Accounting COURSES

ACC 201 (4) PRINCIPLES OF FINANCIAL ACCOUNTING

The theory and practice of accounting applicable to measuring, recording and reporting business transactions for external uses. Topics covered include short-term liquid assets, merchandising operations, inventories, long-term assets, current and long-term liabilities, corporate capital accounts, and the statement of cash flows. Recommended for sophomores. Laboratory accompanies course. Offered fall and spring semester.

Prerequisites: Computer Science 122 or 132 or equivalent proficiency. All department majors must have a personal notebook computer on entry into Accounting 201. Specific hardware requirements are available from the School of Business.

ACC 202 (4) PRINCIPLES OF MANAGERIAL ACCOUNTING

The study of information systems for management accounting, the analysis of accounting information for planning and management decision making, and the use of various performance measurement and evaluation techniques. Recommended for sophomores. Laboratory accompanies course. Offered fall and spring semester.

Prerequisite: Accounting 201

ACC 370 (4) INTERMEDIATE ACCOUNTING I

A review of the accounting reporting process with in-depth study of generally accepted accounting principles as they relate to asset, liability, and their related income statement accounts. Time value concepts and the recognition of revenue also are studied. Offered fall semester.

Prerequisites: Accounting 202, Computer Science 122 or 132 or equivalent, and Mathematics 123 or equivalent.

ACC 371 (4) INTERMEDIATE ACCOUNTING II

Study and analysis of stockholders' equity and special accounting problems, including accounting for investments, dilutive securities, income taxes, pensions and post-retirement benefits, and leases. A study of accounting for business combinations and consolidated financial statements is also included. Offered spring semester.

Prerequisite: Accounting 370.

ACC 374 (2) INTERMEDIATE MANAGERIAL ACCOUNTING

A study of the statement of cash flows, financial statement analysis, cost-volume-profit and break-even analysis, and profit planning. Offered fall and spring semester.

Prerequisites: Accounting 202, Mathematics 123 or equivalent.