

# Accounting

Cal Lutheran's program in accounting prepares students not only for a career as a Certified Public Accountant (CPA), but also for employment in private industry, nonprofit organizations, higher education, and government agencies. The curriculum provides a careful balance of practice and theory, and consists of a solid liberal arts core, a carefully selected set of business-related classes, and intensive work in various aspects of accounting. Accordingly, students are also well-prepared for graduate studies and have been successful in passing the CPA exam.

Accountants perform an essential and highly-valued service for business and industry. Moreover, they perform a myriad of tasks in a variety of settings. They may compile detailed records of business transactions, prepare financial statements, perform audits, prepare tax returns, and assist in tax planning and managerial decision-making. They may also analyze financial information and provide small-business consulting services. Since the accountant of today must be a "jack-of-all-trades" who can fit comfortably into any business setting, Cal Lutheran's accounting majors receive extensive preparation in both general business and the liberal arts.

Many of Cal Lutheran's accounting majors have been successful in securing internships with local businesses and accounting firms, and many are offered full-time positions upon graduation. These opportunities enable Cal Lutheran's accounting students to gain hands-on experience as they begin to narrow their focus to a particular career path. In recent years, students have been employed by Ernst & Young, KPMG, Deloitte, PricewaterhouseCoopers, CBIZ, Sony Pictures, NASA, Walt Disney Company, and many others. According to many studies, employment opportunities for accountants are expected to continue to grow at a faster pace than most other professions.

The Accounting Association, a student-run organization at Cal Lutheran (with faculty advisers), has been in place since 1984. This student club arranges for guest speakers, social events, and fundraisers. Many Cal Lutheran students get their first "taste" of the accounting world, and form key friendships, by attending Accounting Association functions.

The mission of Cal Lutheran's program in Accounting is to prepare students for a career in public accounting, private industry, governmental/nonprofit accounting, and accounting education; for professional exams such as the CPA and CMA; and for graduate studies. Concomitant student goals are to acquire a well-rounded and solid footing in the liberal arts, to think critically and independently, to communicate effectively both orally and in writing, to maintain high ethical standards, to be good global citizens, and to understand and appreciate the diverse nature of human beings.

## Bachelor of Science in Accounting

79 credits minimum, 60 credits upper division.

BUS 251	Principles of Accounting	4
BUS 252	Managerial Accounting	4
Select one of the following:		5-6
ECON 203	General Economics	
ECON 200/201	Introduction to Micro-Economics and Introduction to MacRo Economics	
MATH 245	Applied Calculus	4
BUS 257	Practicum in Accounting	2
BUS 352A	Intermediate Accounting	4
BUS 352B	Intermediate Accounting II	4
BUS 367	Behavior in Organizations	4
BUS 374	Business Law	4
BUS 375	Principles of Marketing	4
BUS 391	Principles of Finance	4
BUS 451	Cost Accounting - Computer Application	4
BUS 452	Tax I	4
BUS 453	Auditing	4
BUS 454	Advanced Accounting	4
BUS 462	Tax II	4
BUS 301	Communication for Managers	4
or COMM 306	Business and Professional Communication	
ECON 311	Statistical Methods	4
BUS 484	Senior Seminar in Accounting - Capstone	4
Select one of the following:		4
PHIL 300	Ethics	
PHIL 315	Social Ethics	

PHIL 350	Technology and Value	
REL/BUS 354	Theology and Business Ethics	
Total Hours		79-80