



CU College of Business

- **Department of Marketing**
- **Department of Economics**
 - **Accounting**
 - **Finance**

The Bachelor of Science Degrees Offered are as follows:

- Accounting
- Business Administration
- Business Economics
- Business Marketing
- Business Management
- Business Finance

In the future there will be the following Master's Degree:

- Accounting
- Business Administration
- Business Economics

- Business Marketing
- Business Management
- Business Finance

& Certificates in the following

- Department of Real Estate
- Department of Entrepreneurship & Franchises

The degrees offered by the CU College of Business, accredited by the Association to Advance Collegiate Schools of Business (AACSB) and Western Association of Schools and Colleges (WASC)

The mission of the Business Administration Division is to provide students with a superior business and liberal arts education that prepares them for lives of ethical service and professional achievement in a competitive world. The program at CU College Business is unusual in that it is embedded in a college of arts, letters, and sciences. More than tolerating or coexisting with the traditional goals of liberal baccalaureate education, the division seeks to embrace fully a liberal arts education as an essential component of the educated man or woman. Persons are persons before they are businesspersons; and if they are educated to become capable and sensible persons, they will make themselves capable and sensible businesspersons.

The division expects its graduates to do well in business, yet of most importance is that they do well as individuals who are finding meaning and significance in life and are contributing to making the world a better place.

Our goal is to educate students for ethical, fulfilling lives of service. A liberal arts education has to do more with a spirit of inquiry than content; therefore, rather than taking a narrow approach, the division emphasizes broadly applicable skills: personal judgment and responsibility; an active, questioning mind sensitive to contexts; and the ability to make sense of “facts” and their implications for society. Questions of why or why not are more important than those of “how to.”

In addition to preparing students for life, the curriculum prepares students for careers in accounting, business, or management, and is an excellent Business Administration Department foundation for graduate work in business administration. Special emphasis is currently available in the areas of economics, computer science, marketing, management, and finance if students choose their elective courses to match their interests. The various emphases allow students to prepare for entry-level jobs, while the other business requirements ensure a broader background for future professional advancement.

An accounting major is available for students who plan to do graduate work in accounting or to enter the fields of public or private accounting. This major involves more course work than the other majors. Its requirements are outlined below in the course requirements.

An international business major is available for students who are specifically interested in global business careers. This major requires some educational work abroad unless one is an international student.

Students must complete the course outlined below. All general education requirements of the College must be met; students in the Business Administration Division are required to take MATH 140 and ECON 211 as part of their general education requirements.

Bachelor of Science in Accounting

Course Requirements: 67 units (plus 7 units in general education)

Lower-Division: 24 units

AC 224 Financial Accounting	(4)
BA 210 Introduction to Microeconomics (GE).....	(3)
BA 212 Business Computing Applications.....	(2)
BA 216 Statistical Analysis for Business Decisions.....	(4)
ECON 211 Introduction to Macroeconomics (GE).....	(3)
MATH 140 Calculus for Business and Economics (GE).....	(4)
MATH 141 Probability, Linear Systems, and Multivariable Optimization (GE).....	(4)

Upper-Division: 50 units

AC 310 Intermediate Accounting I.....	(4)
AC 311 Intermediate Accounting II.....	(4)
AC 312 Advanced Accounting.....	(4)
AC 313 Cost Analysis.....	(3)
AC 314 Advanced Cost Analysis and Systems.....	(3)
AC 422 Income Tax Accounting.....	(4)
AC 425 Auditing.....	(4)
AC 429 Seminar in Accounting Theory.....	(3)
BA 321 Financial Management.....	(4)
BA 355 Principles of Marketing.....	(3)
BA 358 Legal and Regulatory Environment of Business.....	(3)
BA 366 Organizational Behavior (WI).....	(3)
BA 497 Business Policy, Strategy, and Ethics (RM).....	(4)
BA 498 Service Leadership Project (PS).....	(4)

Business Administration Department

Bachelor of Science in Business Administration

Course Requirements: 53-54 units (plus 7 units in general education)

Lower-Division: 27 units

AC 224 Financial Accounting.....	(4)
AC 225 Managerial Accounting.....	(3)
BA 210 Introduction to Microeconomics (GE).....	(3)

BA 212 Business Computing Applications.....	(2)
BA 216 Statistical Analysis for Business Decisions.....	(4)
ECON 211 Introduction to Macroeconomics (GE).....	(3)
MATH 140 Calculus for Business and Economics (GE).....	(4)
MATH 141 Probability, Linear Systems, and Multivariable Optimization (GE).....	(4)
Upper-Division: 33-34 units	
BA 321 Financial Management.....	(4)
BA 352 Management Theory and Practice (WI).....	(3)
or	
BA 366 Organizational Behavior (WI).....	(3)
BA 355 Principles of Marketing.....	(3)
BA 358 Legal and Regulatory Environment of Business.....	(3)
BA 445 Managerial Economics.....	(3)
BA 451 Operations Management.....	(3)
BA 452 Quantitative Analysis.....	(3)
BA 497 Business Policy, Strategy, and Ethics (RM).....	(4)
BA 498 Service Leadership Project (PS).....	(4)
One upper-division business elective course also required (3-4 units).	

Bachelor of Science in International Business

Course Requirements: 60-61 units (plus 7 units in general education)

Lower-Division: 27 Units

AC 224 Financial Accounting.....	(4)
AC 225 Managerial Accounting.....	(3)
BA 210 Introduction to Microeconomics (GE).....	(3)
BA 212 Business Computing Applications.....	(2)
BA 216 Statistical Analysis for Business Decisions.....	(4)
ECON 211 Introduction to Macroeconomics (GE).....	(3)
MATH 140 Calculus for Business and Economics (GE).....	(4)
MATH 141 Probability, Linear Systems, and Multivariable Optimization (GE).....	(4)

Upper-Division: 40-41 units

BA 321 Financial Management.....	(4)
BA 355 Principles of Marketing.....	(3)

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BA 358 Legal and Regulatory Environment of Business.....	(3)
BA 366 Organizational Behavior (WI).....	(3)
BA 447 International Finance.....	(3)
BA 451 Operations Management.....	(3)
or	
BA 452 Quantitative Analysis.....	(3)
BA 457 The Legal Environment of International Business.....	(3)
BA 474 International Marketing.....	(3)
BA 497 Business Policy, Strategy, and Ethics (RM).....	(4)

BA 498 Service Leadership Project (PS).....(4)
 In addition to the lower- and upper-division core courses, the student must complete seven to eight additional units selected from the following courses:

- BA 494 International Management.....(3)
- COM 313 Introduction to Intercultural Communication (GE).....(4)
- or
- COM 514 International Communication and Negotiation.....(4)
- ECON 351 Global Economics.....(4)
- POSC 344 International Relations(4)
- POSC 442 American Foreign Policy.....(4)
- POSC 446 International Organizations and Law.....(4)
- POSC 449 Ethics and International Politics.....(4)
- or POSC 459 Religion and Politics in Comparative Perspectives.....(4)

As an integral part of the bachelor of science in **international business degree requirements**, the student is required to successfully complete at least eight units in a fall, spring, or summer residential program abroad. International students are exempt from this requirement.

Accounting Minor for Business Majors-Managerial Emphasis

- AC 224 Financial Accounting.....(4)
- AC 310 Intermediate Accounting I.....(4)
- AC 314 Advanced Cost Analysis and Systems.....(3)
- AC 422 Income Tax Accounting.....(4)
- Choose one of the following:
- AC 225 Managerial Accounting.....(3)
- AC 313 Cost Analysis.....(3)
- Choose one of the following:
- AC 311 Intermediate Accounting II.....(4)
- AC 425 Auditing.....(4)
- BA 448 Investments.....(4)

Accounting Minor for Business Majors-Financial Emphasis

- AC 224 Financial Accounting.....(4)
- AC 310 Intermediate Accounting I.....(4)
- AC 311 Intermediate Accounting II.....(4)
- AC 312 Advanced Accounting.....(4)

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- Choose one of the following:
- AC 225 Managerial Accounting.....(3)
- AC 313 Cost Analysis.....(3)
- Choose one of the following:
- AC 425 Auditing.....(4)
- AC 429 Seminar in Accounting Theory.....(3)
- BA 448 Investments.....(4)
- Accounting Minor for Non-Business Majors ECON 200

Economic Principles (GE).....	(4)
or	
BA 210	
Introduction to Microeconomics (GE).....	(3)
AC 224 Financial Accounting.....	(4)
AC 225 Managerial Accounting.....	(3)
or	
AC 313 Cost Analysis.....	(3)
AC 310 Intermediate Accounting I.....	(4)
AC 311 Intermediate Accounting II.....	(4)
One approved business administration elective	
.....	
(3- 4)	
Choose one of the following:	
AC 312 Advanced Accounting.....	(4)
AC 314 Advanced Cost Analysis and Systems.....	(3)
AC 422 Income Tax Accounting.....	(4)
AC 429 Seminar in Accounting Theory.....	(3)

Marketing Minor for Business Majors

BA 355 Principles of Marketing.....	(3)
BA 470 Marketing Research.....	(4)
(Prerequisites: BA 355 and one of the following: BA 216, POSC 250, SOC 250, COM 240, or ECON310 or consent of instructor)	
BA 471 Marketing Strategy [prerequisite BA 355].....	(3)
BA 474 International Marketing [prerequisite BA 355]	(3)
Choose one of the following:	
BA 410 Business Ethics.....	(4)
MSCO 220 Introduction to Integrated Marketing Communication.....	(4)
Marketing Minor for Non-Business Majors	
ECON 200 Economic Principles (GE).....	(4)
or	
BA 210 Introduction to Microeconomics.....	(3)
BA 352 Management Theory and Practice.....	(3)
BA 355 Principles of Marketing(required of all business majors).....	(3)
BA 470 Marketing Research.....	(4)
(Prerequisites: BA 355 and one of the following:	
BA 216, POSC 250, SOC 250, COM 240,	
or ECON310 or consent of instructor)	
BA 471 Marketing Strategy (prerequisite BA 355).....	(3)
BA 474 International Marketing (prerequisite BA 355).....	(3)
Choose one of the following:	
BA 410 Business Ethics.....	(4)
MSCO 220 Introduction to Integrated Marketing Communication.....	(4)

First-Year Program

A typical first-year program for all majors would include general education courses. Students majoring in accounting, business administration, or international business are encouraged to enroll in ENG 101, MATH 140, MATH 141, and BA 212. Students planning to study in an international program during sophomore year should also enroll in BA 210 in the first year.

Master of Science in Accounting

The master of science in accounting program prepares graduates for careers in public accounting, industry, government, and nonprofit organizations. This program is a fifth-year professional program. The objective of the program is to provide students with greater breadth and depth of understanding in accounting and business than is possible in an undergraduate program. The program employs a rigorous approach that requires students to demonstrate conceptual, analytical, and communication skills. Graduates are prepared to research various databases related to critical accounting problems and to exercise judgment in making accounting-related decisions by drawing on their integrated, comprehensive body of accounting and business knowledge.

Application Deadline

The application deadline for the fall term of the master of science in accounting program is Sept 20; students wishing to receive financial assistance should submit their applications by Sept 19.

Course Requirements

Students are required to complete a minimum of 30 hours of coursework.

Core Requirements (20 units)

AC 501 Ethics for Accounting.....(4)

AC 506 Advanced Taxation and Ethics.....(4)

AC 524 Advanced Auditing.....(4)

AC 540 Accounting Theory: Research and Policy.....(4)

Choose one of the following

AC 511 Accounting for Nonbusiness Organizations.....(4)

AC 517 Financial Statement Analysis.....(4)

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Elective Requirements (10 units) Ten elective units from courses (500 level or higher) offered at Cu College of Business and Management are required.

A list of approved elective courses is available from your academic advisor.

Admission Requirements

The master of science in accounting program is designed primarily for undergraduate accounting majors who seek additional academic training and/or credit hours to sit for the Uniform Certified Public Accountant examination and to become certified in California.

CPA firms view themselves as “professional service firms.” This role requires highly visible, articulate business professionals with diverse backgrounds. Students may apply to the master of science in accounting program during their senior year or after completing a baccalaureate degree from an accredited college or university with an overall grade point average of 3.000 or higher.

Students must also submit a GMAT score. A student with exceptional credentials or academic promise will on occasion be considered for admission, even though the GPA or score on the GMAT is somewhat below the desired admission level. An undergraduate accounting major or completion of the following requirements (or their equivalents) is required before enrollment in the program.

AC 310 Intermediate Accounting I.....	(4)
AC 311 Intermediate Accounting II.....	(4)
AC 312 Advanced Accounting.....	(4)
AC 313 Cost Analysis.....	(3)
AC 314 Advanced Cost Analysis and Systems.....	(3)
AC 422 Income Tax Accounting.....	(4)
AC 425 Auditing.....	(4)
BA 358 Legal and Regulatory Environment.....	(3)

Note: AC 312 and AC 425 may be taken concurrently with masters level classes.

Bachelor of Science/Master of Business Administration

CU College of **Business Management Department** offers a program that will allow students to earn the MBA degree in one and one-half years after the completion of three and one-half years of study in the Business Administration Division of CU College of Business.

Students will receive both the MBA and BS degree upon the completion of all requirements for the five-year program. Each year a select group of 20 students will be chosen for a streamlined program that will earn them a BS degree in accounting, business administration, or international business from Cariliin and also an MBA (or IMBA) degree. Both degrees will be conferred at the completion.

Business Administration Division of the five-year program. Students will take seven semesters of work at Cariliin, Malibu and three semesters, in San Diego Location, Rancho Bernardo, CA. In addition, they will be required to complete internships where the Director decides.

Core course requirements total 26 units, and elective courses total 24 units.
