



WARNER PACIFIC COLLEGE

ADP | ADULT DEGREE PROGRAM

Bachelor of Accounting

The Bachelor's Degree in Accounting (BAC) combines hands-on experience with theoretical instruction and equips students for careers in accounting or serves as the first step toward CPA certification. The program concentrates on generally accepted accounting practices and principles, federal and state tax laws as they related to individuals and organizations, the importance of accounting controls, and the function of auditing. Emphasis will also be placed on understanding ethics in a world view context and the employment of ethical decision making in organizations. The student will develop skills and understand the process of assessing, evaluating and making decisions about the operational and financial management of business and organizations.

Admission Requirements

- Completed application with \$45 fee
- Completed and signed payment plan worksheet
- Official transcripts from all higher education institutions attended
- A minimum of 48 college-level credits from an accredited college or university or CLEP, PEP, and ACE, or other standardized evaluations
- Official transcripts from all higher education institutions attended
- A cumulative GPA of 2.0 on prior college course work
- Two years of full-time work experience (does not need to be accounting experience; no minimum age requirement)
- TOEFL may be required for applicants whose native language is not English

Graduation Requirements

- Completion of a minimum of 124 semester credits
- Completion of a minimum of 40 semester credits of upper division (300–400) study level (contained in the program) with at least a GPA of 2.0 in all courses
- Completion of all courses as listed in the program of study (Note: A maximum of 6 credits may be transferred into cohort study.)

- Completion of the core course requirements (15 courses or 45 credits)
- A cumulative GPA of 2.0
- Payment of all tuition and fees is required prior to receiving diploma

Tuition

- Includes 70 semester credits in cohort study \$28,700 (\$410 per credit)*
- Books and Materials for 23 courses (estimated cost) \$3,594*

*Tuition and book fees are subject to change and reviewed annually (last update: June 2011).

Additional Fees

- \$45 application fee
- \$50 registration fee
- \$95 graduation fee*

*Graduation fee subject to change to current rate at time of graduation. Fees are subject to change and are nonrefundable. Financial aid is available to those who qualify.

Additional tuition will be charged for courses needed to meet graduation requirements for the bachelor's degree that are not included in the cohort study.

Course Descriptions

EN 200A: College Composition (3 credits)

A course designed to develop critical/reflective thinking. Students develop their own conceptual models of argumentation by analyzing different genres of persuasive texts and building their own written arguments. Students will demonstrate their ability to access specialized sources, do advanced research, and develop a major academic paper.

HUM 310A: Ethics, Faith, Living and Learning (3 credits)

This course is an interdisciplinary consideration of the relationship of the Christian faith to aspects of the human condition. Students will be challenged to infuse a personal theological perspective into their thinking about self, society, and the world.

REL 320A: Spirituality, Character and Service (3 credits)

An examination of religious themes found in American culture through film, television, music, and other media. Particular attention is given to their application and meaning in business, family, social service, education, and religious organizations.

BUS 300A: Leadership and Supervision (3 credits)

This course is designed to empower students to prepare for leadership and supervisory positions, in both the private and public sectors, and improve their leadership and supervisory competencies, by comprehending and applying theory, research, case studies, class exercises, and practical experience to the workplace. Students will explore and discuss relevant concepts and practical applications, producing specific learning outcomes. A strong ethics component is integrated into the course as students confront various types of ethical choices and challenges facing today's leaders and supervisors.

BUS 303A: Business and Employment Law (3 credits)

Laws of contracts, commercial transactions, sales, commercial paper, agency, and business organizations (including sole proprietorships, partnerships, and corporations). The course also concentrates on the common and statutory law of the employment relationship, excluding labor law, and gives a broad overview of the state and federal laws prohibiting employment discrimination.

BUS 306A: Economics for Managers (3 credits)

The course focus is on the practical application of the following basic economic principles: opportunity cost, demand and supply, elasticity, costs and benefits of decisions, supplier behavior, cost of the firm, types of firms, profit, and loss. The main emphasis of the applications will be on how these principles influence business decisions.

BUS 310A: Management Theory and Practice (3 credits)

This course explores elements of business management. By investigating the principles of planning, organizing, leading, and controlling, the student will be able to describe and apply skills required for successful management. The student will also examine contemporary issues that managers face, such as customer focus, globalism, diversity, ethics, information technology, entrepreneurship, work teams, service economy, and small business management. The goal of this course is to define how managers, working with people, accomplish goals within an ethical environment.

BUS/PSY 321A: Organizational Behavior and Design (3 credits)

(OB) reinforces key organizational behavior principles and elements of organizational theory. By understanding human behavior and interdisciplinary influences, students will gain an understanding of the unique nature of timeless topics like motivation, leadership, teamwork, and communication. This course will assimilate contemporary trends in management with traditional theories for both classic and emerging issues. The goal of this course is to identify OB concepts, ideas, and theories, and to practice skills, abilities and behaviors to enhance the management of employment performance.

BUS 340A: Marketing for Managers (3 credits)

This course concentrates on the fundamentals of marketing, emphasizing segmenting and targeting customers, researching the market, market image, uniqueness in marketing, and developing the marketing business plan including distribution, location, price structure, and promotion.

BUS 401A: Quantitative Analysis for Business (3 credits)

The emphasis is using statistics in business situations concentrating on behavioral research. Students will review descriptive statistics sampling, estimation, and hypothesis testing. Computer applications are integrated into the course.

BUS 450A: Business Policies (4 credits)

A capstone course that helps integrate the approaches, techniques, and philosophies learned in functional area courses, and provides the theory and practice of top-level, organization-wide administration. Emphasis is placed on developing an ethical environment in which to work.

BUS 453A: Operations Management (3 credits)

A study of the operations management (OM) function, which is responsible for the planning, organizing, and controlling of resources in both the manufacturing and service industries. These problems are studied from the managerial, administrative, and employee perspective. Emphasis is placed on manufacturing policy, the design of productive systems, operations planning and controls, operations strategy, and technology management.

BUS 461A: Corporate Finance (3 credits)

An introductory course in corporate finance. Focuses on the fundamental concepts, techniques, and practices of financial management. Emphasis is placed on the basic concepts of managerial finance, important financial concepts (time value of money, risk and return, bond and stock valuation), and long-term investment decisions.

BUS 211A: Principles of Accounting I (3 credits)

The fundamentals for recording transactions, including double entry bookkeeping and financial statements.

BUS 212A: Principles of Accounting II (3 credits)

The fundamentals for recording transactions, including double entry bookkeeping and financial statements.

BUS 311A: Intermediate Accounting I (3 credits)

Comparative study of generally accepted accounting principles from theoretical foundations to current practices.

BUS 312A: Intermediate Accounting II (3 credits)

Comparative study of generally accepted accounting principles from theoretical foundations to current practices.

BUS 314A: Cost Accounting (3 credits)

Basic principles of cost measurement and reporting for managerial planning, policy and control.

BUS 331A: Non-Profit Accounting (3 credits)

A study of accounting for governmental bodies and non-profit organizations requiring accounting by funds.

BUS 332A: Auditing (3 credits)

Covers auditing theory, procedures, controls and tests. Preparation of letters, footnotes, responsibilities to the profession, the government and the organizations.

BUS 411A: Advanced Accounting (3 credits)

Accounting for business combinations. An intensive examination of inter-company relationships pertaining to consolidation theory, techniques, and reporting.

BUS 412A: Taxation I (3 credits)

A study of federal and Oregon tax laws as they related to individuals.

BUS 413A: Taxation II (3 credits)

A study of federal and Oregon tax laws as they relate to partnerships and corporations.