

5. **Fields of Concentration:** Twenty units must be selected from two of the following fields of concentration. One of the fields must be accounting or secretarial training.

Accounting	Units	Secretarial Training	Units
Sec. Ad. 15, 16	3	Sec. Ad. 14, 15	2
Acctg. electives (u.d.)	5-9	Sec. Ad. 23, 112	5-8*
	—	Sec. Ad. 114	2
	8-12	Sec. Ad. 122a or b	3
			12-15

**Merchandising**  
Mktg. electives, in addition to  
those selected in 4, above 8-12

6. Professional Requirements	Units
Educ. 109	2
Educ. 133	6
Educ. 173	2
Educ. 185	4
Bus. Ed. 154	2
Bus. Ed. 180	1
Elect from: Bus. Ed. 181, 182, 183	4
	21

#### JUNIOR HIGH SCHOOL CREDENTIAL

The junior high school credential authorizes the holder to serve as a teacher in grades seven, eight, and nine of elementary and secondary schools. For general and professional requirements, see page 151.

The junior high school credential major in business education is the same as the special secondary credential major in this field; the minor is the same as the general secondary credential minor.

#### GENERAL SECONDARY CREDENTIAL

The general secondary credential authorizes the holder to teach in secondary schools and in grades seven and eight of elementary schools. For general and professional requirements see page 152.

##### Credential Major in Business Education

Requirements for the general secondary credential major in business education, including professional requirements in business education, are the same as for the special secondary credential, page 133.

##### Credential Minor in Business Education

Elect three or more of the following, including Sec. Ad. 4 (Secretarial minors may elect 7 units)	Units
Acctg. 1a	3
Bus. Ad. 8 or 118a	3
Bus. Ad. 10 or 110	3
Mktg. 10, 100 or 150†	3
Mktg. 105	2
Sec. Ad 4	2
Field of Concentration	10-15
	20-22

\* May be met by examination.

† Merchandising students take Mktg. 150.

Concentrations		
Accounting	Units	Secretarial Training
Acctg. 1b	3	Sec. Ad. 14, 15
Sec. Ad. 16	2	Sec. Ad. 23, 112
Acctg. electives (u.d.)	5	Sec. Ad. 114
		Sec. Ad. 122a or b
	10	
		12-15

<b>Merchandising</b> Mktg. electives (u.d.) in addition to those selected above	10	<b>Business Management</b> Bus. Ad. electives (u.d.) in addition to those selected above	10
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#### MASTER OF ARTS DEGREE

The graduate program for the master of arts degree in business is based on the equivalent of the undergraduate major at Fresno State College. Twenty of the 30 units required for the degree must be in business and economics, including Bus. 200 or 280, 282 and 299. For other specific requirements consult the head of the division; for general requirements, see page 75. For information on junior college teaching, see page 152.

#### MASTER OF SCIENCE DEGREE

The master of science degree is based on the equivalent of an acceptable undergraduate degree in business at Fresno State College. Thirty units are required, 14 of which must be in strictly graduate "200" courses, including Bus. 200, 220, 223 and 291, and Acctg. 120a. In addition to the required courses, six approved units, including at least one "200" course, must be in one of the following fields: accounting, business administration or marketing.

If a candidate has not had satisfactory work experience, six units of internship in addition to the 30 units prescribed for the degree are required.

A qualifying examination must be passed before admission to candidacy covering the fields of accounting, business law, business organization, finance, marketing, personnel administration and statistics. This examination must be passed before 20 units of work toward the degree have been acquired.

For other specific requirements consult the head of the division; for general requirements, see page 75. For information on junior college teaching, see page 152.

#### Courses

##### ACCOUNTING

###### 1a-b. Principles of Accounting (3-3) F and S

Staff

Not open to freshmen. Introduction to accounting and to business administration; theory of modern accounts; debit and credit; classification of accounts; procedures of recording transactions; preparation of balance sheets, profit and loss statements. (2 lecture, 2 lab hours.)

###### 120a-b. Advanced Accounting (3-3) F and S

Storli-Parker

Prerequisites: 120a, Acctg. 1b; 120b, Math. 2 (may be taken concurrently). Preparation and analysis of balance sheet and income statements; partnership and corporation accounts; basic accounting theory; theory of current and fixed assets, investments, liabilities, funds, and reserves. (2 lecture, 2 lab hours.)

###### 128. Managerial Accounting (3) S

Tidymann

Not open to students with credit in Acctg. 120a or 132; not applicable for credit toward major in accounting. Prerequisites: Acctg. 1a-b. Uses of accounting data as an aid in business management; nature of accounting data, uses and limitations.

\* If the student demonstrates the skill intended by this requirement, he may reduce the number of units required in Sec. Ad.