God” (Mosiah 2:17). Though he was the Master in all things, Christ stressed his role as servant, setting an example for others to follow (John 13:15). The emphasis on service as a mode of worship, as a requirement for becoming like Christ, and as a means of establishing the unity that distinguishes the people of God is a major reason for the commitment of the Church and its members to lay participation and leadership.

PAUL H. THOMPSON

LDS BUSINESS COLLEGE

The LDS Business College, located in Salt Lake City, Utah, is a fully-accredited, two-year institution of higher learning owned by the Church, and operated and partially funded through the CHURCH EDUCATIONAL SYSTEM (CES). The 800-plus students receive training for careers in business and industry.

Its forerunner, the Salt Lake Stake Academy, was founded in 1886 under the direction of Karl G. Maeser. Church leaders originally intended to establish the Academy as the Church’s leading institution of higher learning, and the name of the school was changed to LDS College in 1889. When Young University (later the Church University) replaced LDS College as the “flagship” of the educational system of the Church, LDS College declined in significance. However, the Church University was closed in 1894, contributing to the subsequent growth of both LDS College and Brigham Young Academy in Provo, later Brigham Young University (1903). An early emphasis on business courses at LDS College led to the creation of a department of business in 1895. When LDS College closed in 1931, the departments of business and music continued to function separately as the LDS Business College and the McCune School of Music.

After a long period in which Church policy required the college to be financially self-sufficient, CES resumed partial funding in 1986. At that time, a project to upgrade programs and facilities was begun. LDS Business College currently offers one- and two-year programs plus short courses and professional seminars in accounting, marketing/management, computer information systems, office administration, health services, fashion merchandising, and interior design. In all courses of study along with imparting information and developing skills, a major emphasis is placed on the importance of morality and ethics in the business profession.

BIBLIOGRAPHY


KENNETH H. BEESLEY

LDS FOUNDATION

The LDS Foundation is the department of The Church of Jesus Christ of Latter-day Saints that encourages and facilitates voluntary charitable contributions to the CHURCH EDUCATIONAL SYSTEM and other charities of the Church.

Although it originated in the BRIGHAM YOUNG UNIVERSITY development office, it now operates under the direction of the PRESIDING BISHOPRIC in serving a fuller Churchwide mission. Since 1972 the Foundation has assisted thousands of donors to contribute to the students and programs of Church institutions.

Support is received both from Church members and from individuals who are not members but who recognize the ability of Church institutions to assist humanity. Funding sources include corporations, private foundations, alumni of Church institutions of higher education, and private individuals.

The Foundation employs full-time professionals who help donors prepare contributions in the form of trusts, estates, planned gifts, and cash donations and accounts for all charitable donations to the Church other than the tithes and offerings of members (see TITHING and FINANCIAL CONTRIBUTIONS). Main offices are in Salt Lake City and Provo, Utah.

BIBLIOGRAPHY


DAVID A. WANAMAKER