

# BUSINESS

## Contact Information

### Division

Business and Technology

### Dean

Jay Hester (Interim)

### Associate Dean

Darlene Jackson

### Division Office

B 3, Rocklin Campus

## Overview

The business discipline offers training in nine major areas: Accounting, Administrative Professional, Business Administration, Business Entrepreneurship, General Business, Management, Marketing and Real Estate. For Computer Information Systems and Computer Science, see separate catalog listings. The Business department plays a vital role in preparing students for their careers. Experience has demonstrated the importance of a background in general education for all students planning a career in business.

TRANSFER MAJOR REQUIREMENTS in Business Administration are available in the Counseling Center. In all cases, students should consult with a counselor for specific transfer requirements. Graduates in Business Administration are qualified for positions in Accounting, Finance, Management, Marketing and Business Teacher Education.

AA and AS degrees can be earned in the major areas of business. Also some transfer majors may earn AA/AS degrees. Certificates may be earned in some areas of business.

## Faculty

### Denise Bushnell

#### Professor, Business/Computer Information Systems

B.S., University of Alabama

M.B.A., Walden University

### Anne M. Diamond

#### Assistant Professor, Business

A.A., American River College

B.S., California State University, Sacramento

M.B.A., California State University, Sacramento

Certified Public Accountant

### Kurt D. Heisinger

#### Professor, Business

B.S., California Polytechnic State University, San Luis Obispo

M.B.A., University of California, Davis

Certified Public Accountant

Certified Management Accountant

### Todd A. Jensen

#### Professor, Business

B.S., California State University, Chico

M.B.A., University of Oregon

Certified Public Accountant

### Steven W. Linthicum

#### Professor, Business/Computer Information Systems

B.S., Arizona State University

J.D., University of the Pacific, McGeorge School of Law

### Christine D. Magnani

#### Professor, Business

B.A., California State University, Sacramento

M.A., Chapman University, Orange

M.A., University of Nebraska, Lincoln

### Thomas G. Read

#### Professor, Business

B.S., University of California, Berkeley

M.B.A., University of California, Los Angeles

### Dennis Wingate

#### Assistant Professor, Business

B.S., University of California, Davis

M.B.A., Colorado State University

## Accounting Advisory Committee

- Ed Arnheiter, Professor, Drexel University, Sacramento
- Dan Baker, Partner, Gallina LLP, Roseville
- Carey Buck, C.P.A., Trinity Fresh, Sacramento
- Vanessa Burke, CFO, City of Stockton
- Paul Hayes, Woodcreek High School, Roseville
- Sabrina Higby, C.P.A., Higby Tax, Loomis
- James Kim, SVP and CFO, Community 1st Bank, Auburn
- Jon Nexsen, Ernst and Young, Roseville
- Kim Pellow, Director, Brandman University, Roseville
- Hugh Pfsorich, Professor, California State University, Sacramento
- Michelle Phillips, C.P.A., Roseville
- Steve Phillips, C.P.A., Auburn
- Dan Seiler, C.P.A., Propp, Christensen, Caniglia, LLP, Roseville
- Bruce W. Stephenson, Chairperson, C.P.A., Gallina, LLP, Roseville
- Dale Waldschmitt, Pacific Coast Companies, Inc., Rancho Cordova
- Mike Welty, C.P.A., Utomomy, Inc., Rocklin
- Peter Wiese, C.P.A., Crowe Horwath, LLP, Sacramento
- Sherri Yokomizo, Oracle Corp., Sacramento

## Degrees/Certificates

### Associate Degree for Transfer

- Business Administration for Transfer (p. 2)

### Associate Degrees

- Accounting (p. 2)
- Administrative Professional (p. 3)
- Business Administration (p. 3)
- Business Entrepreneurship (p. 4)
- General Business (p. 4)
- Management (p. 4)
- Marketing (p. 5)
- Real Estate (p. 5)

### Certificates of Achievement

- Accounting (p. 2)
- Administrative Professional (p. 3)
- Business Entrepreneurship (p. 4)
- General Business (p. 4)
- Management (p. 4)
- Marketing (p. 5)
- Real Estate (p. 5)

#### Skills Certificate

- Small Business (p. )
- Small Business Bookkeeping (p. )

## Business Administration for Transfer

### AS-T Degree

Business Administration is designed to provide a broad knowledge of the functional areas of a business while developing managerial skills, communication skills, technical abilities and decision-making capability. Students will analyze and critically evaluate information to solve business problems, evaluate and use appropriate technology in the changing business environment, analyze ethical and social issues in business situations and make business and economic decisions that reflect professional responsibility.

The Associate in Science in Business Administration for Transfer degree (AS-T) prepares students to transfer into the CSU system to complete a bachelor's degree in Business Administration or a major deemed similar by a CSU campus. Students earning an associate degree for transfer and meeting the CSU minimum transfer admission requirements are guaranteed admission with junior standing to the CSU system, but not to a particular campus or major. Upon transfer, students will be required to complete no more than 60 additional prescribed units to earn a bachelor's degree.

To earn the Associate in Science in Business Administration for Transfer degree, students must complete 60 CSU-transferable semester units with a minimum grade point average of 2.0, including both of the following:

- completion of all courses required for the major with grades of "C" or better; and
- completion of the California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern or the Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>) pattern. (Students transferring to a CSU campus using IGETC must complete Area 1C Oral Communication to be eligible for admission.)

It is highly recommended that, prior to transferring, students complete courses that satisfy the CSU United States History, Constitution and American Ideals graduation requirement. In all cases, students should consult with a counselor for more information on university admission and transfer requirements.

**RESTRICTION:** International coursework from non-United States regionally accredited institutions cannot be applied to associate degrees for transfer.

### Required Courses

BUS 0001	Financial Accounting I	3
BUS 0002	Financial Accounting II	3
BUS 0003	Managerial Accounting	3
BUS 0048	Business Law	3
ECON 0001A	Principles of Macroeconomics	3
ECON 0001B	Principles of Microeconomics	3

**Select 4 units from the following:** 4

MATH 0013	Elementary Statistics	
MATH 0042	Business Calculus	

**Select 6-7 units from the following or unused course from the preceding area:** 6-7

BUS 0020	Introduction to Business	
or BUS 0102	Business Communications	
CIS 0050	Applying Computer Software	
or CIS 0062	Business Information Systems	
or CSCI 0010	Introduction to Computing	

Total Units 28-29

## Accounting

### AA or AS Degree and/or Certificate of Achievement

Successful completion of the curriculum in accounting prepares students for positions as accounting clerks, bookkeepers, payroll clerks or entry-level accountants. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>) ;
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>) .

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

### Required Courses

BUS 0001	Financial Accounting I	3
BUS 0002	Financial Accounting II	3
BUS 0003	Managerial Accounting	3
BUS 0009	Federal Income Taxation of Individuals	3
BUS 0010	Ethical Studies in Accounting	3
CIS 0050	Applying Computer Software	3
or CSCI 0010	Introduction to Computing	
CIS 0080	Spreadsheets in a Business Environment	3

**Select 3 units from the following:** 3

BUS 0008	Computerized Accounting for Windows	
BUS 0020	Introduction to Business	

BUS 0048	Business Law	
BUS 0055	International Business Practices	
BUS 0064	Business Mathematics	
BUS 0101	Personal Money Management	
BUS 0115	Introduction to Banking	
BUS 0150	Business Capstone	
Total Units		24

## Administrative Professional

### AA or AS Degree and/or Certificate of Achievement

(formerly Office Technology—Administrative Support Concentration)

Successful completion of the curriculum for the administrative professional qualifies students for entry-level positions requiring skills and abilities to provide administrative support for businesses and similar organizations. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>) ;
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>) .

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

### Required Courses

BUS 0000A	Accounting Fundamentals for Business Owners	3
or BUS 0001	Financial Accounting I	
BUS 0008	Computerized Accounting for Windows	3
BUS 0020	Introduction to Business	3
BUS 0102	Business Communications	3
or ENGL 0012	Writing in the Workplace	
CIS 0050	Applying Computer Software	3
CIS 0070	Word Processing-Beyond the Basics	3
CIS 0080	Spreadsheets in a Business Environment	3

### Select 3 units from the following:

BUS 0000B	Accounting and Finance for the Small Business Owner	3
BUS 0052	Creating a Virtual Office (also CIS 0052)	
BUS 0053	Marketing a Virtual Office (also CIS 0053)	
BUS 0054	Managing a Virtual Office (also CIS 0054)	
BUS 0055	International Business Practices	
BUS 0064	Business Mathematics	

BUS 0085	Introduction to Oral Communication	
BUS 0095	Internship in Business	
or CIS 0095	Internship in Computer Information Systems	
BUS 0115	Introduction to Banking	
BUS 0116	Customer Service Skills	
CIS 0090	Database Management	
CIS 0100	Software for Dynamic Presentations	
CIS 0120	Creating Business Graphics with Microsoft Publisher	
CIS 0136	Project Management Concepts and Software	

Total Units 24

## Business Administration

### AA or AS Degree

The AA or AS degree in Business Administration is primarily for students who plan to transfer with a business major. In all cases, students should consult with a counselor for more information on university admission and transfer requirements. Students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>) ;
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>) .

### Required Courses

BUS 0001	Financial Accounting I	3
BUS 0002	Financial Accounting II	3
BUS 0003	Managerial Accounting	3
CIS 0050	Applying Computer Software	3
or CIS 0062	Business Information Systems	
or CSCI 0010	Introduction to Computing	
BUS 0048	Business Law	3
or ECON 0001B	Principles of Microeconomics	
ECON 0001A	Principles of Macroeconomics	3
or ECON 0001B	Principles of Microeconomics	
MATH 0013	Elementary Statistics	3-4
or MATH 0024	Modern Business Mathematics	
or MATH 0042	Business Calculus	

Total Units 21-22

### Recommended Elective

BUS 0150	Business Capstone	3
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## Business Entrepreneurship

### AA or AS Degree and/or Certificate of Achievement

(formerly Small Business)

The Business Entrepreneurship curriculum prepares students to be owners, managers or employees in small to mid-size businesses. This program also serves as a business foundation for students seeking careers in entrepreneurial pursuits or small business development. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>) ;
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>) .

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

#### Required Courses

BUS 0000B	Accounting and Finance for the Small Business Owner	3
or BUS 0001	Financial Accounting I	
BUS 0020	Introduction to Business	3
BUS 0028	Independent Study	1-3
or BUS 0095	Internship in Business	
BUS 0102	Business Communications	3
BUS 0120	Introduction to Marketing	3
BUS 0140	Small Business Management	3
<b>Select 6 units from the following:</b>		<b>6</b>
BUS 0048	Business Law	
BUS 0052	Creating a Virtual Office (also CIS 0052)	
BUS 0055	International Business Practices	
BUS 0085	Introduction to Oral Communication	
BUS 0101	Personal Money Management	
BUS 0115	Introduction to Banking	
BUS 0150	Business Capstone	
CIS 0050	Applying Computer Software	
<b>Total Units</b>		<b>22-24</b>

## General Business

### AA or AS Degree and/or Certificate of Achievement

Successful completion of the curriculum in general business prepares students for entry-level positions in business. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at

least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>) ;
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>) .

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

#### Required Courses

BUS 0000A	Accounting Fundamentals for Business Owners	3
or BUS 0001	Financial Accounting I	
BUS 0020	Introduction to Business	3
BUS 0048	Business Law	3
BUS 0064	Business Mathematics	3
BUS 0085	Introduction to Oral Communication	3
or BUS 0102	Business Communications	
CIS 0050	Applying Computer Software	3
or CSCI 0010	Introduction to Computing	
<b>Select 6 units from the following:</b>		<b>6</b>
BUS 0008	Computerized Accounting for Windows	
BUS 0040	Real Estate Principles	
BUS 0049	Law and Society	
BUS 0055	International Business Practices	
BUS 0100	Management Concepts and Applications	
BUS 0101	Personal Money Management	
BUS 0115	Introduction to Banking	
BUS 0120	Introduction to Marketing	
BUS 0150	Business Capstone	
CIS 0080	Spreadsheets in a Business Environment	

**Total Units** 24

## Management

### AA or AS Degree and/or Certificate of Achievement

The curriculum in Management prepares students for entry-level management positions. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>) ;
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student->

resources/general-education/california-state-university-general-education-breadth-requirements) pattern;

- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>).

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

#### Required Courses

BUS 0000A	Accounting Fundamentals for Business Owners	3
or BUS 0001	Financial Accounting I	
BUS 0020	Introduction to Business	3
BUS 0048	Business Law	3
or BUS 0049	Law and Society	
BUS 0100	Management Concepts and Applications	3
BUS 0102	Business Communications	3
BUS 0103	Human Resource Management	3
BUS 0140	Small Business Management	3
<b>Select 3 units from the following:</b>		<b>3</b>
BUS 0055	International Business Practices	
BUS 0101	Personal Money Management	
BUS 0115	Introduction to Banking	
BUS 0120	Introduction to Marketing	
BUS 0150	Business Capstone	
CIS 0050	Applying Computer Software	
Total Units		24

## Marketing

### AA or AS Degree and/or Certificate of Achievement

The curriculum in Marketing prepares students for positions as salespersons, business persons, merchandisers and marketing managers. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>).

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

#### Required Courses

BUS 0020	Introduction to Business	3
BUS 0120	Introduction to Marketing	3

BUS 0121	Advertising	3
BUS 0123	Retailing	3
BUS 0124	Selling Dynamics	3
<b>Select 6 units from the following:</b>		<b>6</b>
BUS 0001	Financial Accounting I	
BUS 0048	Business Law	
BUS 0055	International Business Practices	
BUS 0064	Business Mathematics	
BUS 0100	Management Concepts and Applications	
BUS 0115	Introduction to Banking	
BUS 0122	Marketing in the Digital Age	
BUS 0150	Business Capstone	
CIS 0050	Applying Computer Software	
or CSCI 0010	Introduction to Computing	
Total Units		21

## Real Estate

### AA or AS Degree and/or Certificate of Achievement

The curriculum in Real Estate provides individuals with the technical knowledge and academic background to be competitive in the real estate industry. Successful coursework completion allows individuals to sit for the California Real Estate Salesperson Examination. (For up-to-date licensing requirements refer to the California Department of Real Estate at <http://dre.ca.gov>.) Career opportunities in real estate and related occupations include real estate salesperson, loan processor, property manager and escrow and title officer. For the degree, students must fulfill the following major requirements with grades of "C" or better, complete a minimum of 60 degree-applicable semester units (12 of which must be completed at Sierra College) with a grade point average of at least 2.0 and complete one of the following three general education patterns:

- Sierra College Associate Degree Requirements (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CU GE) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>).

A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

#### Required Courses

BUS 0000A	Accounting Fundamentals for Business Owners	3
or BUS 0001	Financial Accounting I	
BUS 0040	Real Estate Principles	3
BUS 0041	Real Estate Practice	3
BUS 0047	Legal Aspects of Real Estate	3
BUS 0048	Business Law	3
BUS 0124	Selling Dynamics	3
<b>Select 3 units from the following:</b>		<b>3</b>
BUS 0052	Creating a Virtual Office (also CIS 0052)	

BUS 0064	Business Mathematics	
BUS 0085	Introduction to Oral Communication	
Total Units		21

## Small Business

### Skills Certificate

Successful completion of the Small Business skills certificate gives students practical skills to start or purchase and effectively manage a small business. A skills certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

### Required Courses

BUS 0000B	Accounting and Finance for the Small Business Owner	3
BUS 0048	Business Law	3
BUS 0120	Introduction to Marketing	3
BUS 0140	Small Business Management	3
Total Units		12

## Small Business Bookkeeping

### Skills Certificate

The Small Business Bookkeeping curriculum prepares students to be bookkeepers for small to mid-sized businesses. This skills certificate also provides a foundation for students to run a bookkeeping business. A skills certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

### Required Courses

BUS 0000A	Accounting Fundamentals for Business Owners	3
BUS 0008	Computerized Accounting for Windows	3
BUS 0028	Independent Study	3
or BUS 0095	Internship in Business	
BUS 0102	Business Communications	3
CIS 0080	Spreadsheets in a Business Environment	3
Total Units		15

## Courses

Understanding course descriptions (<http://catalog.sierracollege.edu/archive/2016-2017/student-resources/course-information/understanding-course-descriptions>)

### BUS 0000A. Accounting Fundamentals for Business Owners

Units: 3

Hours: 54 lecture

An introductory course for students without previous study in bookkeeping or accounting. Provides practical skills for bookkeepers, account clerks, business owners, managers, administrative assistants and others needing practical knowledge of basic accounting. Includes basic accounting principles, ownership structures, payroll, internal controls, accounting systems, sales and purchasing cycles; and cash budgeting. This course is not a prerequisite for BUS 0001. (not transferable)

### BUS 0000B. Accounting and Finance for the Small Business Owner

Units: 3

Hours: 54 lecture

Practical study of the accounting and financial management methods essential for the efficient operation of small businesses. Provides entrepreneurs with skills to prepare and analyze financial statements, understand the accounting cycle, prepare financial projections and manage cash flow, accounts receivable, accounts payable and inventory. (not transferable)

### BUS 0001. Financial Accounting I

Units: 3

Hours: 54 lecture

Forms of business entities; principles of accounting; accounting cycle; recording transactions; preparing and analyzing financial statements; internal controls; bank reconciliation; petty cash; inventories and cost of goods sold. (combined with BUS 2, C-ID ACCT 110) (CSU, UC)

### BUS 0002. Financial Accounting II

Units: 3

Prerequisite: Completion of BUS 1 or equivalent with a grade of "C" or better

Hours: 54 lecture

Accounting principles; receivables; tangible and intangible assets; current and long-term liabilities including bonds; capital stock and treasury stock; analysis of financial statements. (combined with BUS 1, C-ID ACCT 110) (CSU, UC)

### BUS 0003. Managerial Accounting

Units: 3

Prerequisite: Completion of BUS 2 or equivalent with grade of "C" or better

Hours: 54 lecture

Examination of how managers use accounting information in decision-making, planning, directing operations, and controlling operations. Focus on cost terms and concepts, cost behavior, cost structure, and cost-volume-profit analysis. Examination of profit planning, standard costs, operations, and capital budgeting, cost control, and accounting for costs in manufacturing organizations. (C-ID ACCT 120) (CSU, UC)

### BUS 0008. Computerized Accounting for Windows

Units: 3

Prerequisite: Completion of BUS A or BUS 1 or equivalent

Hours: 54 lecture

Introduction to the principles and procedures of accrual accounting using an industry computer accounting program. Accounting applications include general ledger, purchases and accounts payable, sales and accounts receivable, payroll, merchandise inventory, and job costing. Includes completion of the accounting cycle, preparation of financial statements, and analysis of financial statements for service and retail organizations. (not transferable)

### BUS 0009. Federal Income Taxation of Individuals

Units: 3

Hours: 54 lecture

Study of the United States individual income tax system. Rights and responsibilities of taxpayers under the Internal Revenue Code. Introduction to filing status, exemptions, income exclusions and inclusions, capital gains/losses, itemized deductions, employee business expenses, sale of home, and tax planning. (CSU)

**BUS 0010. Ethical Studies in Accounting***Units: 3*

Advisory: Completion of ENGL 0001A; and BUS 0000A or BUS 0001 with grades of "C" or better

Hours: 54 lecture

Explores ethics that must be addressed by bookkeepers, small business employees, and accountants. Topics in ethics include ethical foundations for personal and professional practice. A variety of case studies are evaluated to gain perspective into ethical lapses, fraud, and legal liability. Prevention techniques for and consequences of unethical and fraudulent behavior in the workplace and society are examined. (CSU)

**BUS 0019. Investments***Units: 3*

Hours: 54 lecture

An introduction to investment opportunities, principles and practices. Includes investments in government and corporate securities, mutual funds, real estate, and tax advantaged securities. (CSU)

**BUS 0020. Introduction to Business***Units: 3*

Hours: 54 lecture

A survey in business providing a multidisciplinary examination of how culture, society, economic systems, legal, international, political, financial institutions, and human behavior interact to affect a business organization's policy and practices within the U.S. and a global society. Demonstrates how these influences impact the primary areas of business. (C-ID BUS 110) (CSU, UC)

**BUS 0028. Independent Study***Units: 1-3*

Designed for students interested in furthering their knowledge at an independent study level in an area where no specific curriculum offering is currently available. Independent study might include, but is not limited to, research papers, special subject area projects, and research projects. See Independent Study page in catalog. (CSU)

**BUS 0040. Real Estate Principles***Units: 3*

Formerly known as REAL 74

Hours: 54 lecture

Fundamental real estate course covering laws and principles of California real estate; gives understanding, background, and terminology necessary for advanced study in specialized courses. Helpful to those preparing for the real estate salesperson license examination. (CSU)

**BUS 0041. Real Estate Practice***Units: 3*

Formerly known as REAL 75

Advisory: Completion of BUS 40 with grade of "C" or better

Hours: 54 lecture

Day-to-day operations in real estate, including listing, prospecting, advertising, financing, sales techniques, escrow, and ethics. Helpful to those preparing for the real estate salesperson license examination. (CSU)

**BUS 0047. Legal Aspects of Real Estate***Units: 3*

Formerly known as REAL 76

Advisory: Completion of BUS 40 with grade of "C" or better

Hours: 54 lecture

Study of the practical aspects of California real estate law, including sources of law, government regulation, property ownership divisions, transfer, title, contracts, escrow, and landlord/tenant relationships. (CSU)

**BUS 0048. Business Law***Units: 3*

Hours: 54 lecture

The law and its relationship to business with an emphasis on evaluating and managing potential legal and ethical problems. Includes contracts and sales, business torts, employment law, business organizations, and the regulatory environment. (C-ID BUS 125) (CSU, UC)

**BUS 0049. Law and Society***Units: 3*

Hours: 54 lecture

Introduction to the American legal system, including theoretical and practical perspectives on the relationship of law to individuals and to society. Includes the U.S. Constitution, criminal law system, civil dispute resolution, consumer rights, interpersonal and property rights, and the law of the workplace. (CSU, UC)

**BUS 0052. Creating a Virtual Office***Units: 3*

Also known as CIS 52

Advisory: Eligibility for ENGL 1A

Hours: 54 lecture

Introduction to the Virtual Office Profession. Explores issues to be addressed when creating a virtual office. Topics include managing time, customizing workplace environment, evaluating and buying technology, communicating with technology, and business ethics. (not transferable)

**BUS 0053. Marketing a Virtual Office***Units: 3*

Also known as CIS 53

Advisory: Completion of BUS 52/CIS 52 and CIS 70 with grades of "C" or better

Hours: 54 lecture

Introduction to marketing techniques and skills needed for a virtual or home-based office. Students identify, evaluate, and employ various virtual marketing techniques such as online networking, developing marketing kits and plans, researching professional organizations, creating websites, and utilizing Web-based resources and social media to market skills, services, and products. (not transferable)

**BUS 0054. Managing a Virtual Office***Units: 3*

Also known as CIS 54

Advisory: Completion of CIS 50, BUS 52/CIS 52, and BUS 53/CIS 53 with grades of "C" or better

Hours: 54 lecture

Examines specialized professional administrative concepts and documents used to manage information in the virtual workplace. Organizational concepts, decision making, effective business relationships, time and stress management, business plans, ethics, customer service, virtual business technology, and teamwork skills are emphasized. (not transferable)

**BUS 0055. International Business Practices***Units: 3*

Advisory: Eligibility for ENGL 1A or equivalent

Hours: 54 lecture

Foundations for understanding the global marketplace and effective international business practices and procedures. Students identify/compare cultural differences and acquire skills necessary for interacting with foreign business professionals. Topics include: international trade, importing/exporting, currencies and exchange, ethics, international travel, technological impacts, and careers in international business. (CSU)

**BUS 0064. Business Mathematics***Units: 3*

Prerequisite: Placement by matriculation assessment process or completion of MATH 582 with grade of "C" or better or equivalent

Hours: 54 lecture

A practical application of business mathematics, including fractions, decimals, basic algebraic equations, percentages and their application, cash and trade discounts, markups and markdowns, notes and interest, compound interest, and present value. (not transferable)

**BUS 0085. Introduction to Oral Communication***Units: 3*

Advisory: Completion of ENGL A or equivalent with a grade of "C" or better or placement by matriculation assessment process recommended

Hours: 54 lecture

Introduction to oral communication necessary in workplace and community. Involves verbal/nonverbal techniques, listening skills, group dynamics, interviewing processes, conflict management, research techniques and delivering oral presentations with emphasis on business situations. Build skills through interactive activities in a supportive environment. (CSU)

**BUS 0095. Internship in Business***Units: 0.5-4*

Designed for advanced students to work in an area related to their educational or occupational goal. Provides new on-the-job technical training under the direction of a worksite supervisor, allowing students to expand knowledge and skills in the chosen field. Mandatory orientation session and faculty approval to determine eligibility. Students may earn up to a total of 16 units in internship courses (any course numbered 95 and PDEV 94). (CSU-with unit limitation)

**BUS 0100. Management Concepts and Applications***Units: 3*

Hours: 54 lecture

Foundation course that explores supervision concepts with a contemporary perspective. Includes the four management functions of planning, controlling, leading, and organizing, with emphasis on practical application of skills in communication, leadership, decision-making, staffing, motivation, delegation, and team-building to supervise others. Students are given opportunities to apply newly acquired ideas and techniques to workplace situations. (CSU)

**BUS 0101. Personal Money Management***Units: 3*

Hours: 54 lecture

Practical approach to personal finance principles. Offers a basic understanding of spending, saving, budgeting, borrowing, lending and investing money; credit and debit cards, credit reports/scores, identity theft, insurance, compound interest, retirement and investments. Students will create a personal financial plan, including goals, budgets and a savings plan. (CSU)

**BUS 0102. Business Communications***Units: 3*

Prerequisite: Completion of ENGL 1A with grade of "C" or better

Hours: 54 lecture

Ethical and effective written and oral communication principles and techniques for business situations. Planning, organizing, writing and revising business correspondence for internal and external use. Practice in preparing reports, effectively transferring information, and delivering a professional-level oral business presentation. Use of word processing and presentation-graphics software. Provides students a better perspective on communication challenges in the workplace. (C-ID BUS 115) (CSU)

**BUS 0103. Human Resource Management***Units: 3*

Advisory: Completion of ENGL A with grade of "C" or better or placement by matriculation assessment process

Hours: 54 lecture

A foundational management course for understanding how to manage human capital. Topics, practical application projects and case studies that demonstrate the importance of human resources to drive innovation and competitive advantage. Five functional areas covered include staffing, human resource development, employee relations, workplace health and safety, and compensation. (CSU)

**BUS 0115. Introduction to Banking***Units: 3*

Hours: 54 lecture

Practical approach to understanding banking operations and principles. Covers basic concepts of financial regulation, the U.S. banking system, money, deposit accounts, the check payment system, electronic banking, lending, bank performance, product sales, and safeguarding of customer information. (CSU)

**BUS 0116. Customer Service Skills***Units: 3*

Hours: 54 lecture

Provides the student with understanding and knowledge of the importance of meeting customer needs in a service economy. Emphasis on developing specific skills and abilities critical to providing excellent customer service. Introduction to the concepts of internal and external customers, customer satisfaction and retention. Topics include communicating with customers, developing a positive attitude, handling complaints and ethical issues. (CSU)

**BUS 0120. Introduction to Marketing***Units: 3*

Hours: 54 lecture

The fundamental concepts, relationships, and structure necessary for an overall understanding of the field of marketing. Includes identifying and selecting target markets, understanding consumer behavior, and making product, pricing, distribution, and promotion decisions. (CSU)

**BUS 0121. Advertising***Units: 3*

Hours: 54 lecture

Principles and practices of effective advertising. Marketing research, consumer behavior, target marketing, and media strategy are examined as tools for effective advertising. Creative methods and strategies are examined for the development of various types of advertising. (CSU)

**BUS 0122. Marketing in the Digital Age***Units: 3*

Advisory: Completion of BUS 120 and CIS 37 with grades of "C" or better or equivalent

Hours: 54 lecture

Exploration, analysis and development of effective marketing techniques using the tools available in an evolving world of technology and digital information. Emphasis on marketing on the internet and using the latest technological tools to enhance marketing efforts. (CSU)

**BUS 0123. Retailing***Units: 3*

Hours: 54 lecture

Concepts and principles involved in making decisions for retail firms. Sales methods, customer relations, store organization, principles of pricing, visual merchandising, buying and advertising are covered. Brick and mortar stores, catalogs, home shopping networks, and E-retailing examined. (CSU)

**BUS 0124. Selling Dynamics***Units: 3*

Hours: 54 lecture

Introduction to communication skills and practical techniques needed in professional selling. Emphasizes the history, career, rewards, and duties of a professional sales consultant. Illustrates the importance of the sales function to the organization's success. Examines the social, ethical, and legal issues of selling. (CSU)

**BUS 0140. Small Business Management***Units: 3*

Hours: 54 lecture

Practical aspects of starting, buying and managing a small business. Focus on home-based, service, "bricks and mortar," and e-businesses; forms of ownership, franchising, and preparing a business plan; financing a business; accounting and marketing fundamentals; managing human resources, technology, and insurance. (CSU)

**BUS 0150. Business Capstone***Units: 3*

Prerequisite: Completion of one of the following courses with grade of "C" or better: BUS 2, 48, 102, 120, 140, or equivalent

Advisory: Completion of four or more required courses from a business degree or certificate program with a GPA of 3.0 or higher

Hours: 54 lecture

Integration and application of acquired knowledge to real world business problems. Students work in cross-functional groups (accounting, management, marketing, etc.) and utilize problem-solving principles and techniques to evaluate business case studies. Students explore employment and academic opportunities; development of communication, teamwork, leadership, and analytical skills vital to career success. Includes guest speakers and field trips to business, nonprofit and/or governmental organizations. Capstone course intended for students who have taken several business courses and will soon complete their studies. (CSU)

**BUS 0809. Personal Investment and Retirement Planning for Retirees***Units: 0*

Hours: 8 lecture

Course designed for older adults. Techniques are offered to manage investments during retirement; includes generating both income and growth for investments, fixed income, stocks, mutual funds, annuities. May be repeated. (noncredit)

- Analyze ethical and social issues and make business decisions that reflect professional responsibility.

## Program Student Learning Outcomes (PSLOs)

- Communicate effectively in oral and written forms.
- Analyze and critically evaluate information to solve a variety of business problems.
- Evaluate and use appropriate technology in the changing business environment.
- Display competency in the functional area of business related to the student's certificate or degree.