

BUSINESS

Contact Information

Division

Business and Technology

Dean

Amy Schulz

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 Information Technology (formerly known as 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

Anne M. Diamond

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

Christine D. Karau

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 Pfsich, 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

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Associate Degrees

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Noncredit Certificates

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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/2019-2020/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/2019-2020/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.)

The exact wording of the law pertaining to associate degrees for transfer may be found in Education Code Section 66746.

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

Code	Title	Units
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	
IT 0010	Applying Computer Software	
or IT 0015	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/2019-2020/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2019-2020/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

Code	Title	Units
BUS 0001	Financial Accounting I	3
BUS 0002	Financial Accounting II	3
BUS 0003	Managerial Accounting	3
BUS 0009	Federal Income Taxation of Individuals	3-4
or BUS 0014	Federal and California Individual Taxation	
IT 0010	Applying Computer Software	3
IT 0025	Spreadsheets in a Business Environment	3
Select 3 units from the following:		3
BUS 0008	Computerized Accounting for Windows	

BUS 0010	Ethical Studies in Accounting and Business	
BUS 0011	Payroll: Essential Laws and Regulations	
BUS 0012	Payroll: Taxes, Withholdings, and Payments	
BUS 0013	Payroll: Accounting, Management, International Issues, and Ethics	
BUS 0017	Volunteer Income Tax Assistance - Basic	
BUS 0020	Introduction to Business	
BUS 0028	Independent Study	
BUS 0048	Business Law	
BUS 0095	Internship in Business	
BUS 0101	Personal Money Management	
Total Units		21-22

Interdisciplinary Entrepreneurship

AA or AS Degree and/or Certificate of Achievement (formerly Business Entrepreneurship)

This degree provides foundational business skills for entrepreneurs in any discipline and is fully customizable to fit students' goals. Students receive classroom learning mixed with apprenticeships and internships to help them launch new ventures. The program offers a robust core of business classes for those interested in starting a business with an opportunity to focus on managing capital. Students completing this program will have a solid understanding of accounting practices for their enterprise. In addition, students will identify and design sustainable, socially-minded business opportunities. 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/2019-2020/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2019-2020/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

Code	Title	Units
BUS 0000A	Accounting Fundamentals for Business Owners and Entrepreneurs	3
BUS 0085 or BUS 0102	Introduction to Oral Communication Business Communications	3
BUS 0120 or BUS 0122	Introduction to Marketing Marketing in the Digital Age	3

BUS 0140	Entrepreneurship: Small Business Management	3
BUS 0141	Entrepreneurship - Starting a Small Business	3
or BUS 0143	Social Entrepreneurship	
Select 3 units from the following:		3
BUS 0000B	Planning, Financing and Operating a Small Business	
BUS 0008	Computerized Accounting for Windows	
BUS 0020	Introduction to Business	
BUS 0101	Personal Money Management	
BUS 0055	International Business Practices	
BUS 0103	Human Resource Management	
BUS 0116	Customer Service Skills	
BUS 0123	Retailing	
BUS 0124	Selling Dynamics	
BUS 0141	Entrepreneurship - Starting a Small Business	
or BUS 0143	Social Entrepreneurship	
IT 0060	Project Management Concepts and Software	
Select 3 units from the following:		3
BUS 0028	Independent Study (or other 0028 course)	
BUS 0095	Internship in Business (or other 0095 course)	
Total Units		21

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/2019-2020/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2019-2020/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

Code	Title	Units
BUS 0000A	Accounting Fundamentals for Business Owners and Entrepreneurs	3
or BUS 0001	Financial Accounting I	

BUS 0020	Introduction to Business	3
BUS 0048	Business Law	3
BUS 0085 or BUS 0102	Introduction to Oral Communication Business Communications	3
BUS 0100 or BUS 0103	Management Concepts and Applications Human Resource Management	3
BUS 0120	Introduction to Marketing	3
Select 6 units from the following:		6
BUS 0000B	Planning, Financing and Operating a Small Business	
BUS 0008	Computerized Accounting for Windows	
BUS 0010	Ethical Studies in Accounting and Business	
BUS 0028	Independent Study	
BUS 0040	Real Estate Principles	
BUS 0055	International Business Practices	
BUS 0095	Internship in Business	
BUS 0101	Personal Money Management	
BUS 0121	Advertising	
BUS 0122	Marketing in the Digital Age	
BUS 0140	Entrepreneurship: Small Business Management	
IT 0010	Applying Computer Software	
IT 0025	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/2019-2020/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2019-2020/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

Code	Title	Units
BUS 0000A or BUS 0001	Accounting Fundamentals for Business Owners and Entrepreneurs Financial Accounting I	3

BUS 0020	Introduction to Business	3
BUS 0048 or BUS 0049	Business Law Law and Society	3
BUS 0100	Management Concepts and Applications	3
BUS 0102	Business Communications	3
BUS 0103	Human Resource Management	3
BUS 0140	Entrepreneurship: Small Business Management	3
Select 3 units from the following:		3
BUS 0028	Independent Study	
BUS 0055	International Business Practices	
BUS 0095	Internship in Business	
BUS 0101	Personal Money Management	
BUS 0120	Introduction to Marketing	
IT 0010	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/2019-2020/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2019-2020/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

Code	Title	Units
BUS 0020	Introduction to Business	3
BUS 0120	Introduction to Marketing	3
BUS 0121	Advertising	3
BUS 0122	Marketing in the Digital Age	3
BUS 0123	Retailing	3
BUS 0124	Selling Dynamics	3
Select 3 units from the following:		3
BUS 0001	Financial Accounting I	
BUS 0028	Independent Study	
BUS 0048	Business Law	
BUS 0055	International Business Practices	
BUS 0095	Internship in Business	

BUS 0100	Management Concepts and Applications	
BUS 0116	Customer Service Skills	
BUS 0140	Entrepreneurship: Small Business Management	
BUS 0141	Entrepreneurship - Starting a Small Business	
IT 0010	Applying Computer Software	
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/2019-2020/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CU GE) (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2019-2020/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

Code	Title	Units
BUS 0000A	Accounting Fundamentals for Business Owners and Entrepreneurs	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
Select 3 units from the following:		3
BUS 0020	Introduction to Business	
BUS 0028	Independent Study	
BUS 0085	Introduction to Oral Communication	
BUS 0095	Internship in Business	
Total Units		21

Retail Management

Certificate of Achievement

The Retail Management program builds on the general business curriculum and prepares students for a leadership role in the retail industry. Depending upon the size of the retail company, retail managers are responsible for one or more parts of a retail operation, including sales, marketing, buying, merchandising, operations, inventory control, human resources, and finance.

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

Required Courses

Code	Title	Units
BUS 0000A	Accounting Fundamentals for Business Owners and Entrepreneurs	3
BUS 0099	Organizational Behavior and Human Relations	3
BUS 0100	Management Concepts and Applications	3
BUS 0102	Business Communications	3
BUS 0103	Human Resource Management	3
BUS 0120	Introduction to Marketing	3
BUS 0123	Retailing	3
IT 0010	Applying Computer Software	3
Total Units		24

Taxation

Certificate of Achievement

This certificate is intended to prepare students for the Enrolled Agent exam. Course work will cover individual taxation for federal and California returns, small business and corporate tax returns, estate and trust returns, and representing tax clients before the IRS. Experience will be given preparing tax returns for clients in the community.

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

Required Courses

Code	Title	Units
BUS 0001	Financial Accounting I	3
BUS 0014	Federal and California Individual Taxation	4
BUS 0015	Taxation for Businesses and Specialized Returns	4
BUS 0016	Tax Representation, Practices and Procedures	2
BUS 0017	Volunteer Income Tax Assistance - Basic	3
Select 3 units from the following:		3
BUS 0018	Volunteer Income Tax Assistance - Advanced	
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
Total Units		19

Interdisciplinary Business Entrepreneurship

(formerly Small Business)

Skills Certificate

This skills certificate provides foundational business skills for entrepreneurs in any discipline and is fully customizable to fit students' goals. Students receive classroom learning mixed with apprenticeships and internships to help them launch new ventures. A skills certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

Required Courses

Code	Title	Units
BUS 0028	Independent Study (or other 0028 or 0095 course)	3
or BUS 0095	Internship in Business	
BUS 0140	Entrepreneurship: Small Business Management	3
BUS 0141	Entrepreneurship - Starting a Small Business	3
or BUS 0143	Social Entrepreneurship	
Total Units		9

Payroll Professional

Skills Certificate

The Payroll Professional skills certificate prepares students to become certified and work in the payroll field for small and large organizations or as entrepreneurs within the bookkeeping profession. This certificate also provides a foundation for students to become employed as a payroll professional and obtain the Fundamental Payroll Certification (FPC) credential. This program also provides continuing education (RCH credits) for certified payroll practitioners.

Required Courses

Code	Title	Units
BUS 0000A	Accounting Fundamentals for Business Owners and Entrepreneurs	3
or BUS 0001	Financial Accounting I	
BUS 0011	Payroll: Essential Laws and Regulations	3
BUS 0012	Payroll: Taxes, Withholdings, and Payments	3
BUS 0013	Payroll: Accounting, Management, International Issues, and Ethics	3
Select 3 units from the following:		3
BUS 0103	Human Resource Management	
BUS 0095	Internship in Business	
Total Units		15

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

Code	Title	Units
BUS 0000A	Accounting Fundamentals for Business Owners and Entrepreneurs	3
BUS 0008	Computerized Accounting for Windows	3
BUS 0028	Independent Study	3

or BUS 0095	Internship in Business	
BUS 0102	Business Communications	3
IT 0025	Spreadsheets in a Business Environment	3
Total Units		15

Entrepreneurship for Makers

Noncredit Certificate of Completion

This certificate is for existing and potential entrepreneurs with a focus on makers. It provides a course of study that enables students, who are interested in pursuing or enhancing their "maker" talents, to develop critical entrepreneurial skills.

Required Courses

Code	Title	Units
BUS 0800	New World of Work - 21st Century Skills	0
BUS 0841	Entrepreneurship - Starting a Small Business	0
CET 0804	Rapid Prototyping for Product Design	0
Total Units		0

Courses

Understanding course descriptions (<http://catalog.sierracollege.edu/archive/2019-2020/student-resources/course-information/understanding-course-descriptions>)

BUS 0000A. Accounting Fundamentals for Business Owners and Entrepreneurs

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, payroll, sales and purchasing cycles. This course is not a prerequisite for BUS 1. (not transferable)

BUS 0000B. Planning, Financing and Operating a Small Business

Units: 3

Prerequisite: Completion of BUS A with grade of "C" or better

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, tax planning, ratio analysis and financial projections; and manage cash flow, accounts receivable, accounts payable, inventory management, and break-even analysis. (not transferable)

BUS 0001. Financial Accounting I

Units: 3

Hours: 54 lecture

Principles of accounting and recording transactions within the accounting cycle. Students analyze financial statements, compare and contrast different forms of business entities, and discuss internal controls for entities to reduce the risk of fraud. Topics also include the preparation of a bank reconciliation, petty cash transactions, 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 grade of "C" or better
Hours: 54 lecture

Concepts of accounts receivable and how to account for bad debts and depreciation of assets. Study of current and long term liabilities and how to account for them, including accounts payable, payroll taxes, mortgages, and bonds. Covers the concept of equity including stocks and dividends. Financial ratio analysis tools also help students quickly assess the overall financial health of a business. (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 with grade of "C" or better
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 and Business*Units: 3*

Advisory: Completion of ENGL 1A; and BUS A or BUS 1 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 0011. Payroll: Essential Laws and Regulations*Units: 3*

Advisory: Completion of BUS A or BUS 1 with grade of "C" or better
Hours: 54 lecture

This course covers fundamental payroll laws and calculations. Topics include the Federal Labor Standards Act (FLSA) and related California laws including hours of work, regular and overtime pay, minimum wage, child labor laws, the Equal Pay Act, and taxable or non-taxable compensation. This class is part of a three-class series designed to prepare students for accounting careers and payroll industry certification. (not transferable)

BUS 0012. Payroll: Taxes, Withholdings, and Payments*Units: 3*

Advisory: Completion of BUS A or BUS 1 with grade of "C" or better
Hours: 54 lecture

Covers payroll-related topics including employee benefits, payment methods and requirements, withholdings for federal and California income taxes, Social Security, and Medicare. Additional topics include deposit and reporting requirements, voluntary and involuntary deductions, and Internal Revenue Code enforcement and penalties. This class is part of a three-class series designed to prepare students for accounting careers and payroll industry certification. (not transferable)

BUS 0013. Payroll: Accounting, Management, International Issues, and Ethics*Units: 3*

Advisory: Completion of BUS A or BUS 1 with grade of "C" or better
Hours: 54 lecture

Covers payroll-related topics including recordkeeping and records retention; accounting principles, practices, and systems; payroll management; U.S. citizens working abroad and foreign citizens working in the U.S.; and ethics. This class is part of a three-class series designed to prepare students for accounting careers and payroll industry certification. (not transferable)

BUS 0014. Federal and California Individual Taxation*Units: 4*

Advisory: Completion of BUS 1 with grade of "C" or better
Hours: 72 lecture

Study of the United States and California 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. The course is a California Tax Education Council (CTEC) qualifying education course, and is offered to members of the community to enable them to become a California Registered Tax Return Preparer (CRTP). (CSU)

BUS 0015. Taxation for Businesses and Specialized Returns*Units: 4*

Prerequisite: Completion of BUS 9 or BUS 14 with grade of "C" or better
Advisory: Completion of BUS 1 with grade of "C" or better
Hours: 72 lecture

Continuing study of income tax compliance with an emphasis on the taxation of business entities including corporations, partnerships, limited liability companies, S corporations, estates, and trusts. Topics include tax and non-tax characteristics of business entities, income tax filing requirements, business income/expenses/deductions/credits, differences in book and taxable income, selection of accounting methods and periods, and advising business taxpayers. (CSU)

BUS 0016. Tax Representation, Practices and Procedures*Units: 2*

Prerequisite: Completion of BUS 9 or BUS 14 with grade of "C" or better
Hours: 36 lecture

Practices and requirements for Enrolled Agents and other tax professionals. Topics include how to represent a client before the IRS including the need for a power of attorney, compiling supporting documentation, collection processes, and appeals. Requirements for Enrolled Agents to practice in front of the IRS, record maintenance, and electronic filing requirements will also be discussed. (CSU)

BUS 0017. Volunteer Income Tax Assistance - Basic*Units: 3*

Advisory: Completion of BUS 9 or BUS 14 with grade of "C" or better
Hours: 72 (36 lecture, 36 activity)

Prepares students to qualify as basic level tax preparers and assist taxpayer-clients in the preparation and filing of both federal and California income tax returns. Within the class time, students will successfully complete the IRS-approved training and pass the IRS individual income tax exam. The student will obtain practical experience by providing free tax assistance to community clients who meet qualifying criteria for the service as set by the IRS. This course is intended for the student who will assist individual and family taxpayers with basic tax concerns. The course meets Internal Revenue Service requirements and is recognized as a Volunteer Income Tax Assistance (VITA) program. (not transferable)

BUS 0018. Volunteer Income Tax Assistance - Advanced*Units: 3*

Prerequisite: Completion of BUS 17 with grade of "C" or better or through passage of VITA basic exam within the past 2 years
Advisory: Completion of BUS 9 or BUS 14 with grade of "C" or better
Hours: 72 (36 lecture, 36 activity)

Provides students an opportunity to prepare higher-level tax returns including returns with itemized deductions, and self-employment income, review and approve the returns prepared by other students, and to manage a Volunteer Income Tax Assistance (VITA) program. The student will also obtain practical experience by providing free tax assistance to community clients who meet qualifying criteria for the service as set by the IRS. This course is intended for the student who will assist individual and family taxpayers with advanced tax concerns. The course meets Internal Revenue Service requirements and is recognized as a Volunteer Income Tax Assistance (VITA) program. (not transferable)

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 including: organizational structure and design, leadership, human resource management, organized labor practices, marketing, organizational communication, technology, entrepreneurship, legal, accounting, financial practices, stocks and securities market. (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 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 0085. Introduction to Oral Communication*Units: 3*

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

Hours: 54 lecture

Introduction to oral communication necessary in the workplace and community. Involves verbal/nonverbal techniques, listening skills, group dynamics, interviewing processes, conflict management, basic research techniques and delivering oral presentations with emphasis on business situations. Build interpersonal communication skills and enhance public speaking 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. One unit of credit is equal to each 60 hours of non-paid work, or each 75 hours of paid work. 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 0099. Organizational Behavior and Human Relations*Units: 3*

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

Hours: 54 lecture

Closely examines the collective behavior of an organization's individuals and groups. The content and activities focus on the fundamentals of Organizational Behavior— how to diagnose organizational problems, motivate, resolve conflicts, negotiate, lead organizational change efforts, and reduce stress. Carefully examines the interactions among people within organizations to satisfy employee needs while achieving organizational objectives. (CSU)

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

Hours: 54 lecture

Career focused course that explores management concepts. 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

This course applies the principles of effective communication to the creation of letters, memos, emails, and written and oral reports for a variety of business situations. The course emphasizes planning, organizing, composing, and revising business documents using word processing software for written documents and presentation-graphics software to create and deliver professional-level oral reports. (C-ID BUS 115) (CSU)

BUS 0103. Human Resource Management*Units: 3*

Advisory: Completion of ENGL N 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 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

Explore the fundamental concepts, relationships, and structure necessary for an overall understanding of the field of marketing. Includes marketing research, 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

Analyze the 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 IT 50 with grades of "C" or better or equivalent

Hours: 54 lecture

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

BUS 0123. Retailing*Units: 3*

Hours: 54 lecture

Examines concepts and principles involved in making decisions for retail firms. Types of retailers, sales methods, customer relations, store organization, principles of pricing, visual merchandising, buying and advertising are covered. Current retail strategies, brick and mortar stores, catalogs, home shopping networks, and E-retailing are examined. Activities, design and layout of various stores, window decorations, color choices, music, display styles and other retail needs will be analyzed. This course is recommended for any student ever considering working in the retail field, owning their own business or managing a business in the future. (CSU)

BUS 0124. Selling Dynamics*Units: 3*

Hours: 54 lecture

Demonstrates the importance of effective personal selling techniques, communication skills and organizational success. The course will examine the personal selling philosophy and career opportunities in professional consumer and business selling. Explore the presentation process, presentation strategies and trade shows. Techniques are illustrated in the steps of selling: approach, sales demonstration, overcoming objections, negotiation, closing, and servicing the sale. Examine the social, ethical, and legal issues of selling. This course is recommended for any student who wants to develop better personal and selling techniques for resume, job or promotion opportunities. (CSU)

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

Hours: 54 lecture

Practical aspects of managing a small business. Focus will be on how to grow and manage an existing business (including independent contractors/freelancers and online businesses). Areas of coverage include: forms of ownership, franchising, and preparing a business plan; financing growth for a business; accounting and marketing fundamentals; managing human resources, technology, regulation, how to grow/scale, professional networking and insurance requirements. (CSU)

BUS 0141. Entrepreneurship - Starting a Small Business*Units: 3*

Hours: 54 lecture

Develops skills in evaluating, articulating, refining, and pitching a new product or service offering, either as a new business idea or as an additional offering in an existing business. Examines the steps and process of starting a new business from the logistics of establishing the business, supply chain planning, initial financing, building a management team, and forecasting. (CSU)

BUS 0143. Social Entrepreneurship*Units: 3*

Hours: 54 lecture

Introduction to social entrepreneurship: the practice of identifying and designing sustainable, socially-minded enterprises. Challenges students as change agents to combine innovation, resources and opportunity to address social and environmental problems. (CSU)

BUS 0800. New World of Work - 21st Century Skills*Units: 0*

Hours: 24 lecture

Interactive lessons designed to teach college students, adult learners, and workforce development representatives the transferable skills all modern workers need for success in our global economy. Topics include: Adaptability, Analysis/Solution Mindset, Collaboration, Communication, Digital Fluency, Entrepreneurial Mindset, Empathy, Resilience, Self-Awareness and Social/Diversity Awareness. (pass/no pass grading) (noncredit)

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)

BUS 0841. Entrepreneurship - Starting a Small Business*Units: 0*

Hours: 54 lecture

Develops skills in evaluating, articulating, refining, and pitching a new product or service offering, either as a new business idea or as an additional offering in an existing business. Examines the steps and process of starting a new business from the logistics of establishing the business, supply chain planning, initial financing, building a management team, and forecasting. (pass/no pass grading) (noncredit)

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