

# BUSINESS

## Contact Information

### Division

Business and Technology

### Dean

Amy Schulz

### Associate Deans

Jill Alcorn, 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

### Denise Bushnell

#### Professor, Business

B.S., University of Alabama  
M.B.A., Walden University

### 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

### Craig Hassler

#### Assistant Professor, Business

B.S., University of Southern California  
J.D., University of San Francisco  
M.S., Syracuse University

### 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

### Katherine Knox

#### Assistant Professor, Business

B.S., California State University, Sacramento  
M.B.A., Saint Mary's College of California  
M.S., Golden Gate University  
M.A.C., Golden Gate University

### Melissa A. Prinzing

#### Professor, Business

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

### Thomas G. Read

#### Professor, Business

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

### Dennis Wingate

#### 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 Pforsich, 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

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### Associate Degrees

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- General Business (p. 4)
- Interdisciplinary Entrepreneurship (p. 3)
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### Certificates of Achievement

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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/2020-2021/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/2020-2021/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 0201	Financial Accounting I	3
BUS 0202	Financial Accounting II	3
BUS 0203	Managerial Accounting	3
BUS 0270	Business Law	3
ECON 0001A	Principles of Macroeconomics	3
ECON 0001B	Principles of Microeconomics	3
<b>Select 4 units from the following:</b>		<b>4</b>
MATH 0013	Elementary Statistics	
MATH 0042	Business Calculus	
<b>Select 6-7 units from the following or unused course from the preceding area:</b>		<b>6-7</b>
BUS 0250	Computer Applications for Business	
or IT 0015	Business Information Systems	
or CSCI 0010	Introduction to Computing	
BUS 0260	Introduction to Business	
or BUS 0265	Business Communications	
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/2020-2021/student-resources/general-education/associate-degree-requirements>);

- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/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 0201	Financial Accounting I	3
BUS 0202	Financial Accounting II	3
BUS 0203	Managerial Accounting	3
BUS 0220 or BUS 0221	Federal Income Taxation of Individuals Federal and California Individual Taxation	3
BUS 0250	Computer Applications for Business	3
BUS 0252	Excel for Business Applications	3
<b>Select 3 units from the following:</b>		3
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0125	Volunteer Income Tax Assistance - Basic	
BUS 0130	Payroll: Essential Laws and Regulations	
BUS 0131	Payroll: Taxes, Withholdings and Payments	
BUS 0132	Payroll: Accounting, Management, International Issues and Ethics	
BUS 0146	Computerized Accounting for Windows	
BUS 0210	Ethical Studies in Accounting and Business	
BUS 0215	Personal Finance	
BUS 0260	Introduction to Business	
BUS 0270	Business Law	
Total Units		21

## Business Information Worker

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

(formerly Information Technology-Business Information Worker)

The Business Information Worker (BIW) program prepares students for entry-level employment in the field of Business Information Technology. Emphasis is on practical, career-oriented skills for professional office environment positions using current computer application programs for processing and presenting text, numerical data and graphics, as well as applying basic oral and written business communication. This program of courses aligns with the California Community College's statewide BIW career preparation pathway. 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/2020-2021/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/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 0250	Computer Applications for Business	3
BUS 0251	Creating Business Documents with Word	3
BUS 0252	Excel for Business Applications	3
BUS 0255	Introduction to the Virtual Entrepreneur	3
BUS 0261	Customer Service Skills	3
BUS 0265 or BUS 0266	Business Communications Introduction to Oral Communication	3
IT 0015	Business Information Systems	3
<b>Select 3 units from the following:</b>		3
BUS 0028 or BUS 0095 & BUS 0159	Independent Study Internship in Business and New World of Work - 21st Century Skills	
IT 0055	Database Management	
IT 0060	Project Management Concepts and Software	
IT 0065	Data Analytics/Visualization Using Tableau	
Total Units		24

## 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/2020-2021/student-resources/general-education/associate-degree-requirements>);

- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/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 0144	Accounting Fundamentals for Business Owners and Entrepreneurs	3
BUS 0241 or BUS 0243	Entrepreneurship - Starting a Small Business Social Entrepreneurship	3
BUS 0242	Entrepreneurship - Small Business Management	3
BUS 0265 or BUS 0266	Business Communications Introduction to Oral Communication	3
BUS 0280 or BUS 0282	Introduction to Marketing Marketing in the Digital Age	3
<b>Select 3 units from the following:</b>		3
BUS 0145	Planning, Financing and Operating a Small Business	
BUS 0146	Computerized Accounting for Windows	
BUS 0215	Personal Finance	
BUS 0241 or BUS 0243	Entrepreneurship - Starting a Small Business Social Entrepreneurship	
BUS 0255	Introduction to the Virtual Entrepreneur	
BUS 0260	Introduction to Business	
BUS 0261	Customer Service Skills	
BUS 0273	International Business Practices	
BUS 0277	Human Resource Management	
BUS 0283	Retailing	
BUS 0284	Selling Dynamics	
IT 0060	Project Management Concepts and Software	
<b>Select 3 units from the following:</b>		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/2020-2021/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/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 0144	Accounting Fundamentals for Business Owners and Entrepreneurs	3
or BUS 0201	Financial Accounting I	
BUS 0260	Introduction to Business	3
BUS 0265 or BUS 0266	Business Communications Introduction to Oral Communication	3
BUS 0270	Business Law	3
BUS 0275	Management Concepts and Applications	3
or BUS 0277	Human Resource Management	
BUS 0280	Introduction to Marketing	3
<b>Select 6 units from the following:</b>		6
BUS 0028 or BUS 0095 & BUS 0159	Independent Study Internship in Business and New World of Work - 21st Century Skills	
BUS 0145	Planning, Financing and Operating a Small Business	
BUS 0146	Computerized Accounting for Windows	
BUS 0210	Ethical Studies in Accounting and Business	
BUS 0215	Personal Finance	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Computer Applications for Business	
BUS 0252	Excel for Business Applications	
BUS 0273	International Business Practices	
BUS 0276	Organizational Behavior and Human Relations	
BUS 0281	Advertising	
BUS 0282	Marketing in the Digital Age	
BUS 0290	Real Estate Principles	
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/2020-2021/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/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 0144	Accounting Fundamentals for Business Owners and Entrepreneurs	3
or BUS 0201	Financial Accounting I	
BUS 0260	Introduction to Business	3
BUS 0265	Business Communications	3
BUS 0270	Business Law	3
or BUS 0271	Law and Society	
BUS 0275	Management Concepts and Applications	3
BUS 0276	Organizational Behavior and Human Relations	3
BUS 0277	Human Resource Management	3
<b>Select 3 units from the following:</b>		<b>3</b>
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0215	Personal Finance	
BUS 0273	International Business Practices	
BUS 0280	Introduction to Marketing	
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/2020-2021/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CSU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;

- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/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 0260	Introduction to Business	3
BUS 0280	Introduction to Marketing	3
BUS 0281	Advertising	3
BUS 0282	Marketing in the Digital Age	3
BUS 0283	Retailing	3
BUS 0284	Selling Dynamics	3
<b>Select 3 units from the following:</b>		<b>3</b>
AAD 0085	Introduction to Web Design	
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0201	Financial Accounting I	
BUS 0241	Entrepreneurship - Starting a Small Business	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Computer Applications for Business	
BUS 0261	Customer Service Skills	
BUS 0270	Business Law	
BUS 0273	International Business Practices	
BUS 0275	Management Concepts and Applications	
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/2020-2021/student-resources/general-education/associate-degree-requirements>);
- California State University General Education Breadth (CU GE) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/california-state-university-general-education-breadth-requirements>) pattern;
- Intersegmental General Education Transfer Curriculum (IGETC) (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/general-education/intersegmental-general-education-transfer-curriculum-igetc>).



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 0144	Accounting Fundamentals for Business Owners and Entrepreneurs	3
or BUS 0201	Financial Accounting I	
BUS 0270	Business Law	3
BUS 0284	Selling Dynamics	3
BUS 0290	Real Estate Principles	3
BUS 0291	Real Estate Practice	3
BUS 0292	Legal Aspects of Real Estate	3
<b>Select 3 units from the following:</b>		<b>3</b>
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0260	Introduction to Business	
BUS 0266	Introduction to Oral Communication	
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 0144	Accounting Fundamentals for Business Owners and Entrepreneurs	3
BUS 0250	Computer Applications for Business	3
BUS 0265	Business Communications	3
BUS 0275	Management Concepts and Applications	3
BUS 0276	Organizational Behavior and Human Relations	3
BUS 0277	Human Resource Management	3
BUS 0280	Introduction to Marketing	3
BUS 0283	Retailing	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 0125	Volunteer Income Tax Assistance - Basic	3
BUS 0201	Financial Accounting I	3
BUS 0220	Federal Income Taxation of Individuals	3-4
or BUS 0221	Federal and California Individual Taxation	
BUS 0222	Taxation for Businesses and Specialized Returns	4
BUS 0223	Tax Representation, Practices and Procedures	2
<b>Select 3 units from the following:</b>		<b>3</b>
BUS 0126	Volunteer Income Tax Assistance - Advanced	
BUS 0028	Independent Study	
or BUS 0095 & BUS 0159	Internship in Business and New World of Work - 21st Century Skills	
Total Units		18-19

## Business Information Worker - Applications

### Skills Certificate

The Business Information Worker (BIW) (Applications) skills certificate further prepares students for employment in an office. The emphasis is on more advanced practical, career-oriented skills for professional office environment positions providing more advanced level of current computer application programs for processing and presenting text, numerical data and graphics and applying basic oral business communication and organizational behavior. This program of courses aligns with the California Community College's statewide BIW career preparation pathway. A skills certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

#### Required Courses

Code	Title	Units
BUS 0251	Creating Business Documents with Word	3
BUS 0252	Excel for Business Applications	3
BUS 0266	Introduction to Oral Communication	3
BUS 0276	Organizational Behavior and Human Relations	3
or BUS 0277	Human Resource Management	
IT 0055	Database Management	3
Total Units		15

## Business Information Worker - Communications

### Skills Certificate

The Business Information Worker (Communications) skills certificate prepares students for entry-level employment in an office. The emphasis is on practical, career-oriented skills for professional office environment positions including an overview of current computer application programs for processing and presenting text, numerical data and graphics; managing calendars and email; and applying basic written business communication and customer service skills. This program of courses aligns with the California Community College's statewide BIW career preparation pathway.

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

### Required Courses

Code	Title	Units
BUS 0250	Computer Applications for Business	3
BUS 0255	Introduction to the Virtual Entrepreneur	3
BUS 0261	Customer Service Skills	3
BUS 0265 or BUS 0266	Business Communications Introduction to Oral Communication	3
IT 0015	Business Information Systems	3
Total Units		15

## 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 or BUS 0095	Independent Study (or other 0028 or 0095 course) Internship in Business	3
BUS 0241 or BUS 0243	Entrepreneurship - Starting a Small Business Social Entrepreneurship	3
BUS 0242	Entrepreneurship - Small Business Management	3
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 0130	Payroll: Essential Laws and Regulations	3
BUS 0131	Payroll: Taxes, Withholdings and Payments	3
BUS 0132	Payroll: Accounting, Management, International Issues and Ethics	3
BUS 0144 or BUS 0201	Accounting Fundamentals for Business Owners and Entrepreneurs Financial Accounting I	3
<b>Select 3 units from the following:</b>		3
BUS 0028	Independent Study	

or BUS 0095 & BUS 0159	Internship in Business and New World of Work - 21st Century Skills	
BUS 0277	Human Resource Management	
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 0028 or BUS 0095 & BUS 0159	Independent Study Internship in Business and New World of Work - 21st Century Skills	3
BUS 0144	Accounting Fundamentals for Business Owners and Entrepreneurs	3
BUS 0146	Computerized Accounting for Windows	3
BUS 0252	Excel for Business Applications	3
BUS 0265	Business Communications	3
Total Units		15

## Computer Basics

### Noncredit Certificate of Completion

The Computer Basics Noncredit Certificate of Completion prepares students to work in an office. Students will develop keyboarding skills, and become familiar with business computer use. These skills are foundational for further studies in business computer applications and systems.

### Required Courses

Code	Title	Units
BUS 0856	Beginning Computer Keyboarding	0
BUS 0857	Beginning Computer Familiarization	0
BUS 0858	Beginning Computer Applications	0
Total Units		0

## 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 0841	Entrepreneurship - Starting a Small Business	0
BUS 0859	New World of Work - 21st Century Skills	0
BI 0804	Rapid Prototyping for Product Design	0
Total Units		0

## Courses

Understanding course descriptions (<http://catalog.sierracollege.edu/archive/2020-2021/student-resources/course-information/understanding-course-descriptions>)

### **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 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 0125. Volunteer Income Tax Assistance - Basic**

*Units: 3*

Formerly known as BUS 17

Advisory: Completion of BUS 220 or BUS 221 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. (not transferable)

### **BUS 0126. Volunteer Income Tax Assistance - Advanced**

*Units: 3*

Formerly known as BUS 18

Prerequisite: Completion of BUS 125 with grade of "C" or better or through passage of VITA basic exam within the past 2 years

Advisory: Completion of BUS 220 or BUS 221 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 0130. Payroll: Essential Laws and Regulations**

*Units: 3*

Formerly known as BUS 11

Advisory: Completion of BUS 144 or BUS 201 with grade of "C" or better  
Hours: 54 lecture

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 0131. Payroll: Taxes, Withholdings and Payments**

*Units: 3*

Formerly known as BUS 12

Advisory: Completion of BUS 144 or BUS 201 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 0132. Payroll: Accounting, Management, International Issues and Ethics**

*Units: 3*

Formerly known as BUS 13

Advisory: Completion of BUS 144 or BUS 201 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 0144. Accounting Fundamentals for Business Owners and Entrepreneurs**

*Units: 3*

Formerly known as BUS A

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 0145. Planning, Financing and Operating a Small Business**

*Units: 3*

Formerly known as BUS B

Advisory: Completion of BUS 144 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 0146. Computerized Accounting for Windows***Units: 3*

Formerly known as BUS 8

Prerequisite: Completion of BUS 144 or BUS 201 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 0159. New World of Work - 21st Century Skills***Units: 2*

Hours: 36 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. (CSU)

**BUS 0201. Financial Accounting I***Units: 3*

Formerly known as BUS 1

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 202, C-ID ACCT 110) (CSU, UC)

**BUS 0202. Financial Accounting II***Units: 3*

Formerly known as BUS 2

Prerequisite: Completion of BUS 201 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 201, C-ID ACCT 110) (CSU, UC)

**BUS 0203. Managerial Accounting***Units: 3*

Formerly known as BUS 3

Prerequisite: Completion of BUS 202 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 0210. Ethical Studies in Accounting and Business***Units: 3*

Formerly known as BUS 10

Advisory: Completion of ENGL 1A; and BUS 144 or BUS 201 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 0215. Personal Finance***Units: 3*

Formerly known as BUS 101

Prerequisite: Completion of Elementary Algebra or appropriate placement

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, estate planning, and investments. The social, psychological, and economic issues related to financial planning will be explored in addition to calculating the financial impacts of their decisions. This course will emphasize the principles to develop economic decision-making skills. Students will create a personal financial plan, including goals, budgets and a savings plan. (CSU)

**BUS 0216. Investments***Units: 3*

Formerly known as BUS 19

Hours: 54 lecture

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

**BUS 0220. Federal Income Taxation of Individuals***Units: 3*

Formerly known as BUS 9

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 0221. Federal and California Individual Taxation***Units: 4*

Formerly known as BUS 14

Advisory: Completion of BUS 201 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. (CSU)

**BUS 0222. Taxation for Businesses and Specialized Returns***Units: 4*

Formerly known as BUS 15

Prerequisite: Completion of BUS 220 or BUS 221 with grade of "C" or better

Advisory: Completion of BUS 201 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 0223. Tax Representation, Practices and Procedures***Units: 2*

Formerly known as BUS 16

Prerequisite: Completion of BUS 220 or BUS 221 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 0241. Entrepreneurship - Starting a Small Business***Units: 3*

Formerly known as BUS 141

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 0242. Entrepreneurship - Small Business Management***Units: 3*

Formerly known as BUS 140

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 0243. Social Entrepreneurship***Units: 3*

Formerly known as BUS 143

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 0250. Computer Applications for Business***Units: 3*

Formerly known as IT 10

Hours: 72 (54 lecture, 18 laboratory)

An overview of business and academic use of common office application software for word processing, spreadsheets, charting data, databases, and presentations. Using current operating system software, managing files, using online tools, transmitting files via the Internet. Common computer hardware and software system concepts; impact of computers on society, networks and security. (CSU)

**BUS 0251. Creating Business Documents with Word***Units: 3*

Formerly known as IT 20

Advisory: Completion of BUS 250 and SKDV 10 with grades of "C" or better

Hours: 72 (54 lecture, 18 laboratory)

Advanced word processing techniques, including styles and outlines, generating form letters, mailing labels and envelopes using mail merge, working with master documents, indexes and tables of content, creating reports using wizards and templates, applying macros, integrating software, creating web pages and online forms. (CSU)

**BUS 0252. Excel for Business Applications***Units: 3*

Formerly known as IT 25

Advisory: Completion of BUS 250 and SKDV 10 with grades of "C" or better

Hours: 72 (54 lecture, 18 laboratory)

Design and use of "what-if" analysis, static and dynamic web pages, financial functions, data and lookup tables, amortization schedules and templates. Includes working with multiple worksheets and workbooks, analyzing worksheet results, sorting and querying a worksheet database, using macros, and integrating software. (CSU)

**BUS 0255. Introduction to the Virtual Entrepreneur***Units: 3*

Advisory: Eligibility for ENGL 1A

Hours: 54 lecture

Explores topics such as setting up a freelance or consulting business out of a virtual office structure, time and organizational management, effective communication using digital platforms, and how to work independently. Students will identify, evaluate, and employ various managing techniques such as online networking, creating websites, utilizing Web-based resources, manage skills, services, and products in preparation for the gig economy. Examines organizational concepts, decision making, ethics, customer service, bidding for jobs, finding consulting opportunities, financial aspects of a virtual office, programs/software, security and hardware needed in a virtual office. (not transferable)

**BUS 0260. Introduction to Business***Units: 3*

Formerly known as BUS 20

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 0261. Customer Service Skills***Units: 3*

Formerly known as BUS 116

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 0265. Business Communications***Units: 3*

Formerly known as BUS 102

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

Hours: 54 lecture

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 0266. Introduction to Oral Communication***Units: 3*

Formerly known as BUS 85

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 0270. Business Law***Units: 3*

Formerly known as BUS 48

Hours: 54 lecture

Fundamental legal principles pertaining to business transactions. Introduction to the legal process. Topics include sources of law and ethics, contracts, torts, agency, criminal law, business organizations, and judicial and administrative processes. (C-ID BUS 125) (CSU, UC)

**BUS 0271. Law and Society***Units: 3*

Formerly known as BUS 49

Hours: 54 lecture

Introduction to the law as an instrument of social and political control in society. Topics include sources of law and ethics, contracts, torts, agency, judicial and administrative processes, employment law, forms of business organizations, and domestic and international governmental regulations. (CSU, UC)

**BUS 0273. International Business Practices***Units: 3*

Formerly known as BUS 55

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 0275. Management Concepts and Applications***Units: 3*

Formerly known as BUS 100

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 0276. Organizational Behavior and Human Relations***Units: 3*

Formerly known as BUS 99

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 0277. Human Resource Management***Units: 3*

Formerly known as BUS 103

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

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 0280. Introduction to Marketing***Units: 3*

Formerly known as BUS 120

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 0281. Advertising***Units: 3*

Formerly known as BUS 121

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 0282. Marketing in the Digital Age***Units: 3*

Formerly known as BUS 122

Advisory: Completion of BUS 280 and BUS 250 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 0283. Retailing***Units: 3*

Formerly known as BUS 123

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 0284. Selling Dynamics***Units: 3*

Formerly known as BUS 124

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 0290. Real Estate Principles***Units: 3*

Formerly known as BUS 40

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 0291. Real Estate Practice***Units: 3*

Formerly known as BUS 41

Advisory: Completion of BUS 290 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 0292. Legal Aspects of Real Estate***Units: 3*

Formerly known as BUS 47

Advisory: Completion of BUS 290 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 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 0815. Personal Finance***Units: 0*

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, estate planning, and investments. The social, psychological, and economic issues related to financial planning will be explored in addition to calculating the financial impacts of their decisions. This course will emphasize the principles to develop economic decision-making skills. Students will create a personal financial plan, including goals, budgets and a savings plan. (pass/no pass grading) (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)

**BUS 0856. Beginning Computer Keyboarding***Units: 0*

Formerly known as IT 835

Hours: 36 (27 lecture, 9 laboratory)

Introduces touch typing of alphabetic, numeric, and symbol keys. It covers keyboarding techniques, speed-and-accuracy development, and essential computer-keyboarding information. This course is specifically designed for the beginning typist as well as those who have been typing for a long time using improper technique. Not recommended for students with one year of high school keyboarding. (pass/no pass grading) (noncredit)

**BUS 0857. Beginning Computer Familiarization***Units: 0*

Formerly known as IT 820

Advisory: Completion of BUS 856 with grade of "Pass"

Hours: 36 (27 lecture, 9 laboratory)

This introductory course develops basic computer skills needed for college-level courses, workplace productivity, and personal enrichment. It provides the individuals who are new to computing or who have very little computing experiences with slower paced, general, non-technical information as well as in-class hands-on instruction reinforcement. This course introduces use of common computer terminology and concepts, file management, electronic mail, online course management system, and internet. (pass/no pass grading) (noncredit)

**BUS 0858. Beginning Computer Applications***Units: 0*

Formerly known as IT 830

Advisory: Completion of BUS 856 and BUS 857 with grades of "Pass"

Hours: 36 (27 lecture, 9 laboratory)

Designed to introduce students to the use of word processing, spreadsheet, presentations, and database programs. It provides the individuals who are new to computing or who have very little computing experiences with slower paced, general, non-technical information as well as in-class hands-on instruction reinforcement. The course includes basic operations of creating, editing, formatting, saving, retrieving, and printing documents. (pass/no pass grading) (noncredit)

**BUS 0859. New World of Work - 21st Century Skills***Units: 0*

Formerly known as BUS 800

Hours: 36 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)

- 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.