

BUSINESS (BUS)

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, UC)

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. (C-ID BUS 120) (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)