

BUSINESS

Contact Information

Division

Business, Technology and Public Service

Dean

Jill Alcorn

Associate Dean

Vance Klinke

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

Tammy Drake

Assistant Professor, Business

B.A., Florida Atlantic University
M.B.A., Amberton University

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

Dennis Wingate

Professor, Business

B.S., University of California, Davis
M.B.A., Colorado State University

Accounting Advisory Committee

- Clark Pacific, West Sacramento, CA
- Paytech, Yuba City, CA
- State of CA Dept of Transportation, Sacramento, CA
- State of CA Franchise Tax Board, Sacramento, CA
- Teichert, Sacramento, CA
- Ballou Company, Durham, CA
- Coldwell Banker
- Dream Catcher Realty, Rocklin, CA
- Keller Williams Capital Valley Realty, Citrus Heights, CA
- Apple Education, Apple Inc., Rocklin and Roseville, CA
- BriarPatch Food Co-op, Grass Valley, CA
- Grass Valley Chamber of Commerce, Grass Valley, CA
- Truckee Downtown Merchants Association, Truckee, CA

Degrees/Certificates

Associate Degree for Transfer

- Business Administration for Transfer 2.0 (p. 2)

Associate Degrees

- Accounting (p. 2)
- Administrative Office Specialist (p. 3)
- General Business (p. 3)
- Innovation and Entrepreneurship (p. 4)
- Management (p. 4)
- Marketing (p. 4)
- Real Estate (p. 5)

Certificates of Achievement

- Administrative Office Specialist (p. 5)
- General Business (p. 6)
- Innovation and Entrepreneurship (p. 6)
- Management (p. 6)
- Marketing (p. 7)
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Skills Certificates

- Administrative Office Specialist (p. 7)
- Innovation and Entrepreneurship (p. 7)

Noncredit Certificates

- Entrepreneurship for Makers (p. 8)

Business Administration for Transfer 2.0

AS-T Degree

Business Administration 2.0 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
- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (CalGETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

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	3
BUS 0202	Financial Accounting II	3
BUS 0203	Managerial Accounting	3
BUS 0270	Business Law	3
or BUS 0271	Law and Society	
ECON 0001A	Principles of Macroeconomics	3
ECON 0001B	Principles of Microeconomics	3
STAT C1000	Introduction to Statistics	4
Select 3-4 units from the following:		3-4
MATH 0024	Modern Business Mathematics	
MATH 0042	Business Calculus	
Select 3 units from the following:		3
BUS 0260	Introduction to Business	
BUS 0265	Business Communications	
Total Units		28-29

*Optional Recommended Electives:

Code	Title	Units
BUS 0250	Microsoft Applications for Business	
BUS 0252	Excel for Business Applications	
CSCI 0010	Introduction to Computing	
IT 0015	Business Information Systems	

*Many California State Universities prefer students to complete a computer course in addition to their major requirements in Business Administration. Students are strongly recommended to speak with a counselor to determine the appropriate computer course.

Accounting

AA or AS Degree

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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)
- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (CalGETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
BUS 0146	QuickBooks for Small Business Accounting	3
BUS 0201	Financial Accounting	3

BUS 0202	Financial Accounting II	3
BUS 0203	Managerial Accounting	3
BUS 0220	Introduction to Federal Income Tax for Individuals	3
BUS 0252	Excel for Business Applications	3
Select 3 units from the following:		3
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0130	Payroll: Essential Laws and Regulations	
BUS 0210	Ethical Studies in Business	
BUS 0215	Personal Finance	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Microsoft Applications for Business	
BUS 0260	Introduction to Business	
BUS 0270	Business Law	
BUS 0277	Human Resource Management	
Total Units		21

Administrative Office Specialist

AA or AS Degree

(formerly Business Information Worker)

The Administrative Office Specialist program, provides career-oriented skills for professional office environment positions including an overview of current computer application and applying basic written business communication, essential soft skills, information technology and customer service skills. Students will learn the skills they need to start their career as an entry level employee in almost any industry. 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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)
- California General Education Transfer Curriculum (Cal-GETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
BUS 0252	Excel for Business Applications	3
IT 0015	Business Information Systems	3
IT 0055	Database Management	3
IT 0065	Data Analytics/Visualization Using Tableau	3
IT 0060	Project Management Concepts and Software	3
Select 6 units from the following:		6
BUS 0261	Customer Service Skills	
BUS 0265	Business Communications	
or ENGL 0012	Writing in the Workplace	

BUS 0028	Independent Study	
or BUS 0095	Internship in Business	
or BUS 0159	Essential Skills - Soft Skills for a Changing World	

Total Units **21**

General Business

AA or AS Degree

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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)
- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (Cal-GETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
BUS 0201	Financial Accounting	3
BUS 0260	Introduction to Business	3
BUS 0265	Business Communications	3
or BUS 0266	Introduction to Oral Communication	
BUS 0270	Business Law	3
BUS 0275	Management Concepts and Applications	3
or BUS 0277	Human Resource Management	
BUS 0280	Introduction to Marketing	3
Select 6 units from the following:		6
BUS 0028	Independent Study	
or BUS 0095	Internship in Business	
& BUS 0159	and Essential Skills - Soft Skills for a Changing World	
BUS 0210	Ethical Studies in Business	
BUS 0215	Personal Finance	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Microsoft Applications for Business	
BUS 0273	International Business Practices	
BUS 0220	Introduction to Federal Income Tax for Individuals	
BUS 0276	Organizational Behavior and Human Relations	
BUS 0290	Real Estate Principles	

Total Units **24**

Innovation and Entrepreneurship

AA or AS Degree

(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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)
- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (CalGETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
BUS 0144	Accounting Fundamentals for Small Business Owners	
BUS 0241	Innovation Concepts for Starting a Small Business	3
BUS 0242	Entrepreneurship - Small Business Management	3
BUS 0265 or BUS 0266	Business Communications Introduction to Oral Communication	3
BUS 0280	Introduction to Marketing	3
Select 3 units from the following:		3
BUS 0146	QuickBooks for Small Business Accounting	
BUS 0215	Personal Finance	
BUS 0220	Introduction to Federal Income Tax for Individuals	
BUS 0260	Introduction to Business	
BUS 0261	Customer Service Skills	
BUS 0273	International Business Practices	
BUS 0277	Human Resource Management	
BUS 0284	Selling Dynamics	
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)
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Total Units

18

Management

AA or AS Degree

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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)
- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (CalGETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
BUS 0144	Accounting Fundamentals for Small Business Owners	3
BUS 0265	Business Communications	3
BUS 0275	Management Concepts and Applications	3
BUS 0277	Human Resource Management	3
IT 0060	Project Management Concepts and Software	3
Select 6 units from the following:		6
BI 0006	Introduction to Construction Management	
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0252	Excel for Business Applications	
BUS 0270	Business Law	
BUS 0276	Organizational Behavior and Human Relations	
BUS 0278	Negotiation, Conflict Resolution and Peacebuilding in the Workplace	
BUS 0279	The New Supervisor	
BUS 0280	Introduction to Marketing	
RECM 0020	Program Planning and Event Management	

Total Units

21

Marketing

AA or AS Degree

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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)
- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (Cal-GETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
AAD 0070	Graphic Design II: Introduction to Digital Design	3
BUS 0280	Introduction to Marketing	3
BUS 0282	Digital Marketing Essentials	3
BUS 0265	Business Communications	3
BUS 0284	Selling Dynamics	3
COMM 0073	Introduction to Public Relations	3
Select 3 units from the following:		3
AAD 0085	Introduction to Web Design	
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Microsoft Applications for Business	
BUS 0261	Customer Service Skills	
IT 0055	Database Management	
IT 0065	Data Analytics/Visualization Using Tableau	
Total Units		21

Real Estate

AA or AS Degree

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, transaction coordinator and escrow/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 (Local General Education) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)

- (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/associate-degree-requirements/>)California General Education Transfer Curriculum (Cal-GETC) (<https://catalog.sierracollege.edu/archive/2025-2026/student-resources/general-education/california-general-education-transfer-curriculum-cal-getc/>)

Required Courses

Code	Title	Units
BUS 0215	Personal Finance	3
BUS 0270	Business Law	3
or BUS 0292	Legal Aspects of Real Estate	
BUS 0280	Introduction to Marketing	3
BUS 0284	Selling Dynamics	3
BUS 0290	Real Estate Principles	3
BUS 0291	Real Estate Practice	3
Select 3 units from the following:		3
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0144	Accounting Fundamentals for Small Business Owners	
BUS 0201	Financial Accounting	
BUS 0260	Introduction to Business	
BUS 0265	Business Communications	
Total Units		21

Administrative Office Specialist

Certificate of Achievement

(formerly Business Information Worker)

The Administrative Office Specialist certificate of achievement provides career-oriented skills for professional office environment positions including an overview of current computer application and applying basic written business communication, essential soft skills, information technology and customer service skills. Students will learn the skills they need to start their career as an entry level employee in almost any industry. A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

Required Courses

Code	Title	Units
BUS 0252	Excel for Business Applications	3
IT 0015	Business Information Systems	3
IT 0055	Database Management	3
IT 0060	Project Management Concepts and Software	3
IT 0065	Data Analytics/Visualization Using Tableau	3
Select 6 units from the following:		
BUS 0261	Customer Service Skills	3
BUS 0265	Business Communications	3
or ENGL 0012	Writing in the Workplace	
BUS 0028	Independent Study	

or BUS 0095 & BUS 0159	Internship in Business and Essential Skills - Soft Skills for a Changing World
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Total Units 21

General Business

Certificate of Achievement

Successful completion of the curriculum in general business prepares students for entry-level positions in business. 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	4
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 or BUS 0277	Management Concepts and Applications Human Resource Management	3
BUS 0280	Introduction to Marketing	3
Select 6 units from the following:		6
BUS 0028 or BUS 0095 & BUS 0159	Independent Study Internship in Business and Essential Skills - Soft Skills for a Changing World	
BUS 0210	Ethical Studies in Business	
BUS 0215	Personal Finance	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Microsoft Applications for Business	
BUS 0273	International Business Practices	
BUS 0220	Introduction to Federal Income Tax for Individuals	
BUS 0276	Organizational Behavior and Human Relations	
BUS 0290	Real Estate Principles	

Total Units 25

Innovation and Entrepreneurship

Certificate of Achievement

(formerly Interdisciplinary Entrepreneurship)

This 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. 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. 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 Small Business Owners	3
BUS 0241	Innovation Concepts for Starting a Small Business	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 Digital Marketing Essentials	3
Select 3 units from the following:		3
BUS 0146	QuickBooks for Small Business Accounting	
BUS 0215	Personal Finance	
BUS 0241	Innovation Concepts for Starting a Small Business	
BUS 0260	Introduction to Business	
BUS 0261	Customer Service Skills	
BUS 0273	International Business Practices	
BUS 0277	Human Resource Management	
BUS 0284	Selling Dynamics	
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

Management

Certificate of Achievement

The curriculum in Management prepares students for entry-level management positions. 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 Small Business Owners	3
BUS 0265	Business Communications	3
BUS 0275	Management Concepts and Applications	3
BUS 0277	Human Resource Management	3
IT 0060	Project Management Concepts and Software	3
Select 6 units from the following:		6
BI 0006	Introduction to Construction Management	
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0252	Excel for Business Applications	
BUS 0276	Organizational Behavior and Human Relations	

BUS 0270	Business Law	
BUS 0278	Negotiation, Conflict Resolution and Peacebuilding in the Workplace	
BUS 0279	The New Supervisor	
BUS 0280	Introduction to Marketing	
RECM 0020	Program Planning and Event Management	
Total Units		21

Marketing

Certificate of Achievement

The curriculum in Marketing prepares students for positions as salespersons, business persons, merchandisers and marketing managers. A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

Required Courses

Code	Title	Units
BUS 0280	Introduction to Marketing	3
BUS 0282	Digital Marketing Essentials	3
BUS 0284	Selling Dynamics	3
AAD 0070	Graphic Design II: Introduction to Digital Design	3
BUS 0265	Business Communications	3
COMM 0073	Introduction to Public Relations	3
Select 3 units from the following:		3
AAD 0085	Introduction to Web Design	
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0242	Entrepreneurship - Small Business Management	
BUS 0250	Microsoft Applications for Business	
BUS 0261	Customer Service Skills	
IT 0055	Database Management	3
IT 0065	Data Analytics/Visualization Using Tableau	3
Total Units		27

Real Estate

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, transaction coordinator and escrow/title officer. A certificate is designed to provide career technical skills; it is not equivalent to an associate degree.

Required Courses

Code	Title	Units
BUS 0215	Personal Finance	3
BUS 0270	Business Law	3

or BUS 0292	Legal Aspects of Real Estate	
BUS 0280	Introduction to Marketing	3
BUS 0284	Selling Dynamics	3
BUS 0290	Real Estate Principles	3
BUS 0291	Real Estate Practice	3
Select 3 units from the following:		3
BUS 0028	Independent Study	
BUS 0095	Internship in Business	
BUS 0144	Accounting Fundamentals for Small Business Owners	
BUS 0201	Financial Accounting	
BUS 0260	Introduction to Business	
BUS 0265	Business Communications	
Total Units		21

Administrative Office Specialist

Skills Certificate

The Administrative Office Specialist 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 and applying basic written business communication, essential soft skills, and customer service skills. Students will learn the skills they need to start their career as an entry level employee in almost any industry. 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	Microsoft Applications for Business	3
BUS 0261	Customer Service Skills	3
BUS 0265	Business Communications	3
or ENGL 0012	Writing in the Workplace	
IT 0015	Business Information Systems	3
BUS 0159	Essential Skills - Soft Skills for a Changing World	2
Total Units		14

Innovation and Entrepreneurship

(formerly Interdisciplinary Business Entrepreneurship)

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 0241	Innovation Concepts for Starting a Small Business	3

BUS 0242	Entrepreneurship - Small Business Management	3
Total Units		9

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
BI 0804	Rapid Prototyping for Product Design	0
BUS 0841	Innovation Concepts for Starting a Small Business	0
BUS 0842	Entrepreneurship - Small Business Management	0
or BUS 0861	Customer Service Skills	
BUS 0859	Essential Skills - Soft Skills for a Changing World	0

Courses

Understanding course descriptions (<https://catalog.sierracollege.edu/archive/2025-2026/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 54 hours of 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 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 0144. Accounting Fundamentals for Small Business Owners

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 201. (not transferable)

BUS 0146. QuickBooks for Small Business Accounting

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. Essential Skills - Soft Skills for a Changing World

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, Innovation and Creativity 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 Business*Units: 3*

Also known as PHIL 210

Advisory: Completion of ENGL C1000 with grade of "C" or better

Hours: 54 lecture

Explore critical moral issues in the business realm, including diversity, equity, and inclusion, corporate responsibility, global economic impacts, environmental concerns, the distribution of wealth, advertising ethics, and digital privacy. This course analyzes these topics emphasizing fundamental moral philosophical theories and principles essential for understanding and resolving ethical challenges in today's business environment. (C-ID PHIL 120) (CSU, UC)

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 the calculation and analysis of 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

Advisory: Completion of BUS 201 and BUS 202 or BUS 215 with grade of

"C" or better

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. Introduction to Federal Income Tax for Individuals*Units: 3*

Hours: 54 lecture

Introduction to Federal Income Tax with emphasis on terminology, statutory materials, principles, and tax planning for Federal Individual Income Tax. Provides basic concepts of gross income, exclusions, adjusted gross income, deductions, exemptions, tax credits, and the calculation of tax to properly prepare a Form 1040 Individual Tax Return. (CSU)

BUS 0241. Innovation Concepts for Starting a Small Business*Units: 3*

Formerly known as BUS 141

Hours: 54 lecture

Develops essential 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. Applies innovative concepts on how to plan and get started, personal and people skills, different business trades and industries, networking and opportunities, how to get and develop customers. (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 0250. Microsoft Applications for Business*Units: 3*

Formerly known as IT 10

Hours: 72 (54 lecture, 18 laboratory)

An overview of business and academic use of software for word processing, spreadsheets, charting data, databases, and presentations. Using Microsoft 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. Course will use Microsoft Office 365 (2019 or higher) applications of Word, Excel, and PowerPoint. (CSU)

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

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, data analytics and charting, 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 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 C1000 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 and artificial intelligence tools 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 focuses on the basic foundations of interpersonal communication, small group communication, and public speaking. Students will be introduced to the breadth of the communication discipline. Examine and practice human communication principles and theories to develop critical thinking and communication competencies in a variety of contexts, including personal, professional, intercultural, computer-mediated, and family interactions. (C-ID COMM 115) (CSU, UC)

BUS 0270. Business Law*Units: 3*

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 C1000 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*Unit: 1.5*

Formerly known as BUS 99

Advisory: Completion of ENGL C1000 with grade of "C" or better

Hours: 27 lecture

Closely examines concepts for motivating and coordinating people to manage change in organizations. The content and activities focus on the fundamentals of understanding, analyzing and changing behaviors of individuals and groups in a diverse work environment. 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: Eligibility for ENGL C1000

Hours: 54 lecture

A foundational management course for understanding how to manage human capital. The coursework includes a mix of practical application projects and case studies that demonstrate the importance of human resources to care for employees, drive innovation, and create a competitive advantage. An overview of the functional areas of Human Resources including recruitment and staffing, labor laws and legal compliance, compensation and benefits, training and development, workplace health, safety, and security and employee relations. (CSU)

BUS 0278. Negotiation, Conflict Resolution and Peacebuilding in the Workplace*Unit: 1.5*

Hours: 27 lecture

Develop skills necessary for effective conflict resolution and confrontation management in the workplace. Explore resolution styles, and negotiation techniques, understand the nature, causes, and levels of conflict in the workplace. Learn practical techniques for resolving or managing conflict in positive ways; and apply cross-cultural approaches to promote workplace civility and peacebuilding. (CSU)

BUS 0279. The New Supervisor*Units: 1.5*

Hours: 27 lecture

Opportunities and challenges of becoming a new supervisor; contemporary roles of the supervisor; skills, functions, and activities of managing others; direction and guidance, ensuring compliance and quality, onboarding and training, monitoring performance, evaluating employees, and human relations. (CSU)

BUS 0280. Introduction to Marketing*Units: 3*

Formerly known as BUS 120

Hours: 54 lecture

Explores the fundamental concepts of marketing that allow businesses to find, satisfy, and retain customers. Topics includes marketing research, identifying and selecting target markets, understanding consumer behavior, and making product, pricing, distribution, and promotion decisions. Students will also explore and assess the effectiveness of digital marketing tools including social media marketing, email marketing, and search engine marketing. (CSU)

BUS 0282. Digital Marketing Essentials*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 application of digital tools used by marketing professionals. Focus on technical skills and marketing expertise in the following areas: Social Media Marketing Platforms, SEO, Analytics tools, Basic Design Software, Content Creation, CRM Software, Advertising Platforms, E-commerce Platforms, and Digital Marketing Integration. Emphasis on basic marketing skill acquisition to effectively run a department of 1, or work as a marketing contractor or coordinator. (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*

Hours: 54 lecture

Introductory real estate course surveying general concepts, rules, principles, applications, and practice areas common to California real estate and real estate transactions; provides understanding, background, and terminology necessary and required for advanced study in other fundamental or specialized courses. Helpful to everyone seeking understanding of real estate related businesses or professions, seeking to qualify for license examination, and/or covering tested concepts and terminology. (CSU)

BUS 0291. Real Estate Practice*Units: 3*

Advisory: Completion of BUS 290 with grade of "C" or better

Hours: 54 lecture

Fundamental Real Estate course that focuses on application and use of core real estate concepts in day-to-day operations, including listing, prospecting, advertising, financing, sales techniques, escrow, and ethics, while utilizing common, form documents (contractual, disclosure, etc.) consistent with professional and industry standards. This course will include interactive, participatory, and other in-class activities designed to address legally required topics, including regulatory and ethical practices. This course is helpful to everyone preparing for the real estate license examination, covering many additional and tested concepts with terminology. (CSU)

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

Advisory: Completion of BUS 290 with grade of "C" or better

Hours: 54 lecture

Explores the practical aspects of California Law with a focus on its relevance to Real Estate and Real Estate Businesses. This includes involving all students in discussions on sources of law, government regulation, litigation process, dispute resolution alternatives, property ownership divisions, transfer, title, contracts, escrow, agency, disclosure duties and landlord/tenant relationships. Students will also consider common sources of liability risk related to common real estate transactions and how to manage them. This course is helpful to everyone with an interest in Real Estate related transactions, preparing for the Real Estate Licensing exam and is required for those intending to ultimately seek a Real Estate Broker's License. (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 the calculation and analysis of 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 0816. Investments*Units: 0*

Advisory: Completion of BUS 201 and BUS 202 with grade of "C" or better or BUS 815 with grade of "Pass"

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. (pass/no pass grading) (noncredit)

BUS 0841. Innovation Concepts for Starting a Small Business*Units: 0*

Hours: 54 lecture

Develops essential 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. Applies innovative concepts on how to plan and get started, personal and people skills, different business trades and industries, networking and opportunities, how to get and develop customers. (pass/no pass grading) (noncredit)

BUS 0842. Entrepreneurship - Small Business Management*Units: 0*

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. (pass/no pass grading) (noncredit)

BUS 0859. Essential Skills - Soft Skills for a Changing World*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, Innovation and Creativity, and Social/Diversity Awareness. (pass/no pass grading) (noncredit)

BUS 0861. Customer Service Skills*Units: 0*

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. (pass/no pass grading) (noncredit)

Program Student Learning Outcomes (PSLOs)

- Communicate effectively in written and oral forms.
- Demonstrate and develop critical and quantitative thinking skills and problem solving skills specific to business or transfer readiness (e.g., Accounting, Management, Marketing, Real Estate, Entrepreneurship, Computer Applications).
- Identify and apply ethical principles and responsible citizenship behavior.
- Demonstrate the effective use of technology to support business practices and engage in the workplace OR to support transfer readiness and preparation for a bachelor's degree.