

BUSINESS (BUS)

109 ELEMENTARY ACCOUNTING 3 UNITS

3 hours lecture

Introduction to elementary accounting principles. Includes journals, ledgers, worksheets and financial statements for the single proprietorship. Designed for the clerical employee or for those who do not intend further study of accounting. *No credit if taken after BUS 120.*

CSU

110 INTRODUCTION TO BUSINESS 3 UNITS

C-ID BUS 110

3 hours lecture

Provides a comprehensive view of today's dynamic American business and the global economy. Topics include: starting a small business, satisfying customers, managing operations, motivating employees and building self-managed teams, developing and implementing customer-oriented marketing plans, managing information, managing financial resources, and exploring ethical and social responsibilities of American business.

CSU, UC

111 ENTREPRENEURSHIP: STARTING AND DEVELOPING A BUSINESS 3 UNITS

3 hours lecture

Provides the prospective small business owner or entrepreneur with the most up-to-date skills necessary in the planning function of opening one's business. Emphasis is on sources of financing, site locations, legal problems, marketing, including an overview of web and internet marketing organizational structure, and self-analysis to determine one's personal readiness for entrepreneurship.

CSU

112 CRAFT ENTREPRENEUR 2 UNITS

2 hours lecture

This course provides an introductory view of today's craft industry. Specific topics will include an introduction to craft industry entrepreneurship, government assistance programs, project management, customer relationship management, information technology, and exploring ethical and social responsibilities.

CSU

115 HUMAN RELATIONS IN BUSINESS 3 UNITS

3 hours lecture

Examines the human aspects of the organization with an emphasis on the role of the individual in the formal and informal structure of the organization. Leadership and group dynamics, motivation, job enrichment, organizational change, and communications—both verbal and nonverbal—within the organization will be covered.

CSU

120 FINANCIAL ACCOUNTING 4 UNITS

C-ID ACCT 110

4 hours lecture

Introduces the accounting function and how it is used within our economic society. Accounting is viewed as an information-generating system that communicates financial data to support end users in their economic decision-making. Topics include the accounting information system and the recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the classified financial statements, and statement analysis. Issues related to asset, liability and equity

valuation, revenue and expense recognition, cash flow, internal controls, and ethics will be covered. Designed for students who have an understanding of computer applications in word processing and spreadsheets, basic math skills, and the ability to write in a business-like manner.

CSU, UC

121 MANAGERIAL ACCOUNTING 4 UNITS

C-ID ACCT 120

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

4 hours lecture

Introduces the concepts, methods, and procedures for the development and use of accounting information to support and assist management in their internal cost accounting processes and financial decision making. Areas examined are: cost terms and concepts, cost behavior, cost structure, product costing in a manufacturing environment (including activity based costing), cost-volume-profit analysis, budgeting, standard costing, differential analysis, capital budgeting, variable and absorption costing, and responsibility accounting.

CSU, UC

122 INTERMEDIATE ACCOUNTING 4 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

4 hours lecture

In-depth study of accounting theories and principles underlying financial statements and the determination of net income. Survey of basic accounting principles. Study of corporate balance sheet items and the analytical processes of statement preparation which include funds-flow and cash-flow reporting.

CSU

124 AUDITING 3 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

3 hours lecture

Study of the role of the auditor in the American economy including the general principles and concepts of auditing duties, ethics, liability and responsibilities of the auditor, and procedures for verification of financial statements including EDP statements.

CSU

125 BUSINESS LAW: LEGAL ENVIRONMENT OF BUSINESS 3 UNITS

C-ID BUS 120/125

3 hours lecture

Legal environment of business, sources of law, constitutional bases of regulation, social and ethical influences, corporate responsibility, judicial and administrative systems, contracts, torts, agency, business organizations, bankruptcy, securities regulation, regulation of property and protection of intellectual property interests, consumer protection, regulation of businesses to prevent market failures.

CSU, UC

128 BUSINESS COMMUNICATION 3 UNITS

C-ID BUS 115

Prerequisite: "C" grade or higher or "Pass" in ENGL 109 or equivalent

3 hours lecture

Development of the ability to analyze, organize, and compose various types of written and oral business communications with an emphasis on writing clear, concise and persuasive letters, memos and reports.

CSU

129 PAYROLL ACCOUNTING AND BUSINESS TAXES 2 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

2 hours lecture

In-depth study of payroll accounting. Covers calculations of gross to net pay, federal and state withholdings and deductions, recording of payroll transactions into the accounting records, and filing of federal and state payroll tax forms. Includes a consideration of factors which determine employee versus independent contractor status, and business taxes such as sales and property taxes and their filing requirements.

CSU

150 INDIVIDUAL INCOME TAX ACCOUNTING 3 UNITS

3 hours lecture

Introduction to federal taxation and tax preparation as applied to the individual taxpayer. Overview of the income tax environment. Topics include filing status, personal and dependency exemption, itemized and standard deductions, and solving specific problems related to filing Federal Form 1040.

CSU

155 HUMAN RESOURCES MANAGEMENT 3 UNITS

3 hours lecture

Introduction to the management of human resources and an understanding of the impact and accountability of human resource activities to the organization. Covers global human resource strategies; social and organizational realities; legal implications affecting people at work; union/non-union practices; employee compensation and benefits; employee rights; safety issues.

CSU

156 PRINCIPLES OF MANAGEMENT 3 UNITS

3 hours lecture

Planning, organizing, directing and controlling for management. Interaction of the functions including setting objectives, MBO, decision-making tools, alternative organization structures, leadership, motivation, communication, group dynamics, management of stress and change, time management, and women in management. Survey of the quantitative tools available to the manager.

CSU

161 BUSINESS INTERNSHIP 3 UNITS

75 hours paid or 60 hours unpaid work experience per unit, 1-3 units

A work experience course to enable students in various specialty areas of business to gain practical experience and to apply knowledge gained in their business courses. This course is available to any Accounting, Business, Entrepreneurship, or Management major. Students will meet at least twice during the semester to compare field experiences and submit paperwork. It is recommended that students have completed at least 12 units of Business courses prior to registering for this class. *Occupational cooperative work experience credit may accrue at the rate of one to eight units per semester for a total of sixteen units, and students must work 75 paid hours or 60 unpaid hours per unit earned*

162 ANALYSIS OF FINANCIAL STATEMENTS**3 UNITS**

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

3 hours lecture

This course covers the characteristics and analysis of financial statements. Students will learn how to apply ratios to financial statements and interpret their outcomes in order to draw various inferences and/or conclusions from their results.

CSU

176 COMPUTERIZED ACCOUNTING APPLICATIONS**2 UNITS**

2 hours lecture

An introductory course of computerized accounting functions utilizing an integrated general ledger software package. Especially beneficial to students, teachers and professionals who are using, or plan to use, computerized accounting packages to create a chart of accounts, record customer and vendor transactions, process payroll, and print reports.

CSU

195 PRINCIPLES OF MONEY MANAGEMENT FOR SUCCESS**3 UNITS**

3 hours lecture

Explores the theories and techniques of managing personal income by setting life planning goals that will culminate in the development of a personal plan for students to manage their finances throughout the lifespan.

Within the broad backdrop of business and economics in the United States, topics will include lifelong financial planning, budgeting, managing checking and savings accounts, building and maintaining good credit, retirement and estate planning, insurance, home ownership, and creating an investment portfolio.

CSU