

# BUSINESS

## BUSINESS COURSES

### BUSN 1A - Financial Accounting

#### 4 units

A study of accounting as an information system; examining why it's important, and how it's used by investors and creditors to make decisions. Includes the recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles and comparing it to international financial reporting standards, preparation and analysis of the classified financial statements for merchandising and service companies. Also includes issues related to recording and valuation of assets, liabilities, equities and cashflow, recognition of revenues, expenses using effective internal controls and ethical standards. 72 hours lecture, 18 hours laboratory. Transfer: CSU, UC; C-ID# ACCT 110.

- Credit - Degree Applicable
- Grading Option: Letter Grade

### BUSN 1B - Managerial Accounting

#### 4 units

A study of the use of accounting data for managerial purposes including: planning, directing, and controlling activities. Includes broad coverage of concepts, structures, classifications, and behaviors of costs. Topics include; job costing, process costing, activity based costing, relationship between cost, volume and profitability, relevant range, standard costing, profit planning and budgeting, static and flexible budgeting, responsibility accounting and segment reporting, absorption and variable costing and capital expenditure decisions. 72 hours lecture, 18 hours laboratory. Transfer: CSU, UC; C-ID# ACCT 120.

**Prerequisite:** BUSN 1A with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter Grade

### BUSN 18 - Business Law

#### 3 units

A study of the legal environment of business. Covering laws and regulations impacting business transactions. Introduction to the legal process. Topics include sources of legal concepts and ethics, torts, contracts, Uniform Commercial Code (UCC), warranties, product liability, consumer financial transactions, environmental, competition, agency, employment and labor, business organizations, and judicial and administrative processes. 54 hours lecture. ADGE: 4; Transfer: CSU, UC; C-ID# BUS 125.

**Recommended Course Preparation:** BUSN 40 with a minimum grade of C. ENGL C1000 with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

### BUSN 20 - International Business

#### 3 units

Exploration of major factors involved in international entrepreneurship. Includes an overview of economic, historical, technological, legal, environmental, and educational implications on entrepreneurship. Analyzes cultural differences, issues and trends, which influence entrepreneurship and business decision-making. Discuss options for emerging markets; international marketing; manufacturing, physical distribution, and foreign investment options are explored along with State and federal resources available to facilitate importing and exporting. 54 hours lecture. ADGE: 4; Transfer: CSU, UC.

**Recommended Course Preparation:** BUSN 40 with a minimum grade of C. ENGL C1000 with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

### BUSN 30 - Business Ethics and Society

#### 3 units

A survey of the past and current behavior of business in America society. Examines the ethical, political and social issues confronting organizations and the organizations' responsibilities and obligations in responding to them. Discusses the responsibility of business toward customers, employees, stockholders, competitors, suppliers, government, and the community at large. 54 hours lecture. ADGE: 4; Transfer: CSU, UC.

**Recommended Course Preparation:** Eligibility for college-level composition as determined by college assessment or other appropriate method

- Credit - Degree Applicable
- Grading Option: Letter Grade

### BUSN 33 - The Fundamentals of Personal and Family Financial Planning

#### 3 units

Designed to provide students with the practical, hands-on means of successfully managing their personal finances and of becoming financially empowered upon course completion. Among other topics, the course will cover the basics of credit management, assessing insurance needs, budgeting, personal financial statement preparation, investment and savings accounts, management of taxes, retirement accounts, will preparation and estate planning. 54 hours lecture. ADGE: 2; Transfer: CSU.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

### BUSN 40 - Introduction to Business

#### 3 units

A multidisciplinary examination and introduction to business operations within the U.S. and internationally. Provides an overview of global economic systems, business formations, business ethics and laws, general accounting practices and financing, facility location and layout, production, organizational structures and management functions. Fundamentals of risk management, marketing, human resources, and employee motivation are covered. Demonstrates how culture, society, and external business environments impact a business' ability to achieve its organizational goals. 54 hours lecture. Transfer: CSU, UC; C-ID# BUS 110.

**Recommended Course Preparation:** Eligibility for college-level composition as determined by college assessment or other appropriate method.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

### BUSN 45 - Entrepreneurship

#### 3 units

This course is designed for students who are interested in starting an entrepreneurial venture or new business. This course will cover the process of successfully launching, managing and growing their idea, emphasizing opportunity recognition and feasibility analysis. A practical study of the creation and essential skills required to start and grow an entrepreneur venture. It will also cover important topics such as developing a competitive advantage, protecting intellectual property and obtaining venture capital financing. 54 hours lecture. Transfer: CSU.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

### BUSN 48 - Human Relations in Organizations

#### 3 units

An introduction to the interpersonal skills needed in today's workplace with a focus on effective communication, decision making, cross cultural relations, diversity, resolving conflict, managing change, group dynamics, and ethical behavior. 54 hours lecture. Transfer: CSU.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 51 - Accounting for Small Businesses**

### **3 units**

Basic accounting skills for managers and entrepreneurs that provide a foundation in financial reporting and analysis, payroll taxes, and internal controls. The course includes practical application of accounting theory to the accounting cycles for service and merchandising businesses, including bookkeeping practices, common debit and credit procedures, books of original entry, working papers, adjusting and closing entries, income statement, statement of owner's equity, balance sheet, cash, payroll, and special journals. 54 hours lecture, 18 hours laboratory. Transfer: CSU.

- Credit - Degree Applicable
- Grading Option: Letter Grade

## **BUSN 52 - Business Communications**

### **3 units**

This practical course supports career success by covering principles, strategies, and applications of effective business communications. The course emphasizes critical thinking, problem solving, and ethical practices. Focus is placed on cultural dimensions of communication, listening skills, nonverbal communication, the writing process, social media, professionalism, teamwork, meeting management, presentation skills, and employment communication, including job interviewing and résumé writing. 54 hours lecture. Transfer: CSU.

**Recommended Course Preparation:** ENGL C1000 with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 55 - Business Mathematics**

### **3 units**

This course focuses on learning computations for typical business transactions including; simple interest, compound interest, installment sales, trade and cash discounts, mark-on percents, pricing, discounting notes and drafts, depreciation, taxes, insurance, statistics, stocks and bonds, and distribution of ownership and profits. 54 hours lecture. Transfer: CSU.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 56 - Introduction to Management**

### **3 units**

Introduction to the application of tools, principles and concepts in business management. Emphasis will be on planning, organizing, leading, and controlling. Additional topics will include decision-making, employee motivation, team work, and current trends. 54 hours lecture. Transfer: CSU, UC.

**Recommended Course Preparation:** Eligibility for college-level composition as determined by college assessment or other appropriate method.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 58 - Small Business Management**

### **3 units**

Fundamentals for individuals starting, operating, and growing a successful small business enterprise. Emphasis on all endeavors: self-employment; freelancing; brick and mortar, pop-up and Internet retailing; technical and professional services; and franchising. Focus on achieving optimum benefits from limited resources; financing strategies; marketing options; legal, ethical, and regulatory issues encountered by all start-ups. 54 hours lecture. Transfer: CSU.

**Recommended Course Preparation:** BUSN 1A with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **2 Business**

## **BUSN 61 - Quickbooks Accounting**

### **2 units**

Introduction to the use of QuickBooks accounting software to process transactions related to a service and merchandising company. Specific topics include using company files, sales and receivables, payables and purchases, bank and credit card reconciliations, end of period transactions and payroll. Transactions include journalizing, adjusting entries, closing entries, bank reconciliation and preparing financial statements. 18 hours lecture, 54 hours laboratory. Transfer: CSU.

**Recommended Course Preparation:** BUSN 1A with a minimum grade of C. BUSN 51 with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 65 - Federal Income Tax Accounting**

### **3 units**

A study and analysis of the principles of federal income tax applied to employees, self-employed individuals and rental income. Includes an overview of taxes related to partnerships, informational returns and corporate tax returns. Analysis of the Internal Revenue Code with examination of court rulings and regulations. Review of new legislation that alters existing tax law. Introduction to tax preparation software is included. 54 hours lecture. Transfer: CSU.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 86 - Management Strategies & Dilemmas**

### **3 units**

The course is designed to familiarize students with the accepted standards, procedures, and techniques employed by top, middle, and supervisory level managers. The course provides an understanding of the role of management and how to develop plans and execute strategies in pursuit of organizational goals. 54 hours lecture. Transfer: CSU.

**Recommended Course Preparation:** BUSN 40 with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 87 - Organizational Management and Leadership**

### **3 units**

This course examines the special case of detailed planning and implementation of management decisions in strategic business units. Attention is focused on three areas: developing action plans and implementation strategies, developing awareness of the contingencies to be considered in taking strategic actions, and investigating how different academic disciplines interpret the leadership phenomenon. This course highlights key criteria used in assessing the viability of an organizational action plan, and the role of leadership in managing constructive change processes. 54 hours lecture. Transfer: CSU.

**Recommended Course Preparation:** BUSN 40 with a minimum grade of C.

- Credit - Degree Applicable
- Grading Option: Letter or Pass/No Pass

## **BUSN 88 - Human Resources Management**

### **3 units**

Introduction to the field of human resources with an emphasis on understanding the impact decisions and activities involving employees have on an organization's overall success. Focus on best practices in recruitment and selection, performance management, compensation and benefits, employee relations, workplace health and safety, and risk management strategies. 54 hours lecture. Transfer: CSU.

**Recommended Course Preparation:** BUSN 56 with a minimum grade of C.

- Credit - Degree Applicable

- Grading Option: Letter or Pass/No Pass