

BUSINESS (BUS)

BUS-109 Elementary Accounting 3.0 hours lecture	3 UNITS
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)	
BUS-110 Introduction to Business 3.0 hours lecture	3 UNITS
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. (C-ID BUS 110) (CSU, UC)	
BUS-111 Entrepreneurship: Starting and Developing a Business 3.0 hours lecture	3 UNITS
Provides the prospective small business owner or entrepreneur with the most up-to-date skills necessary in the planning function of opening one's own 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)	
BUS-112 Craft Entrepreneur 2.0 hours lecture	2 UNITS
This course provides an introductory view of today's craft industry entrepreneurs whose businesses specialize in goods that are handmade by artisans or those skilled in a particular trade. Small businesses engaged in the craft industry range from beverages and culinary products to handmade textiles and art, and everything in between. Specific topics will include an introduction to craft industry entrepreneurship, government assistance programs, project management, customer relationship management, social networking and marketing, and exploring ethical and social responsibilities. (CSU)	
BUS-113 GIG Economy: The New Entrepreneurial Path 2.0 hours lecture	2 UNITS
The course provides information and solutions for starting and working in the "GIG Economy" - mixing together short-term jobs, contract work, and freelance assignments. The class will assist students in other disciplines where gigging is common, such as music, ornamental horticulture, automotive, and graphic design, as well as, more traditional field of study such as business. The class will touch on freelancing, entrepreneurship, business and legal aspects, and tech developments, with emphasis on employment and entrepreneurial opportunities that exist in the industry. (CSU)	
BUS-115 Human Relations in Business 3.0 hours lecture	3 UNITS
This course explores the influence of individual differences, interpersonal dynamics and culture on human relations as it pertains to the model of business management. To develop future individual and organizational success, students will place a focus on diversity, globalization, skills of emotional intelligence, ethics, conflict resolution, cultural competency, active listening, and empathetic business practices. (CSU)	
BUS-120 Financial Accounting 4.0 hours lecture	4 UNITS
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. (C-ID ACCT 110) (CSU, UC)	
BUS-121 Managerial Accounting 4.0 hours lecture	4 UNITS
Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent 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. (C-ID ACCT 120) (CSU, UC)	
BUS-122 Intermediate Accounting 4.0 hours lecture	4 UNITS
Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent 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)	
BUS-124 Auditing 3.0 hours lecture	3 UNITS
Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent 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)	

BUS-125**Business Law: Legal Environment of Business 3 UNITS**

3.0 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, regulation of property and protection of intellectual property interests, consumer protection, antitrust law and e-commerce. (C-ID BUS 120/125) (CSU, UC)

BUS-128**Business Communication 3 UNITS**

Prerequisite: "C" grade or higher or "Pass" in ENGL 120 or ESL 122 or equivalent

3.0 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, reports, emails, and social media messages. (C-ID BUS 115) (CSU)

BUS-129**Payroll Accounting and Business Taxes 2 UNITS**

2.0 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)

BUS-150**Individual Income Tax Accounting 3 UNITS**

3.0 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)

BUS-155**Human Resources Management 3 UNITS**

3.0 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)

BUS-156**Principles of Management 3 UNITS**

3.0 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)

BUS-161**Business Internship 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. 75 hours paid or 60 hours unpaid work experience per unit, 1-3 units. (CSU)

BUS-162**Analysis of Financial Statements 3 UNITS**

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

3.0 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)

BUS-176**Computerized Accounting Applications 2 UNITS**

2.0 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)

BUS-195**Principles of Money Management for Success 3 UNITS**

3.0 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)