

# BA/BUS - BUSINESS

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## BA101Z Introduction to Business ★

Credits 4 Summer/Fall/Winter/Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels.

Presents an integrated view of both established and entrepreneurial businesses by studying their common characteristics and processes in a global context. Introduces theory and develops basic skills in the areas of accounting, finance, management, and marketing, with an emphasis on social responsibility and ethical practices. Explores how businesses can create value for themselves and society by addressing environmental and social challenges.

## BA111 Introduction to Accounting ★

Credits 4 Summer/Fall/Winter/Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels.

This is an introductory course covering basic small business accounting systems. The course is intended to provide the student with practical knowledge of basic accounting including transaction recording, journalizing and posting. Basic financial statement preparation is also covered. The course assumes no previous accounting courses or experience.

## BA131 Introduction to Business Computing ★

Credits 4 Summer/Fall/Winter/Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, and MTH020 with a grade of "C" or better; or placement above stated course level. Recommended requisite: Experience using computers with the Windows or Mac operating system and the internet, and keyboarding skills of 20 words per minute or more.

Students learn introductory skills in computer software applications (level one of Microsoft Word, levels one and two of Excel, and level one of PowerPoint) for business documentation and data analysis and presentation. This course utilizes an online learning and assessment system to achieve proficiencies relevant to future coursework and employment.

## BA150 Developing a Small Business ★

Credits 3 Fall/Winter/Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels. Recommended requisite: BA101Z and BA131. This course is designed for students to be introduced to important elements and steps involved in starting a small business. Students evaluate and quantify risk versus reward analysis, as well as appropriately test and protect business ideas. Students practice how to formulate a cash flow projection and determine cash needs. Additionally, students are introduced to business legal structure, building a company image, human resource needs and creating a feasibility study.

## BA177 Payroll Accounting ★

Credits 3 Winter/Spring

**Registration Requirement:** BA111 or BA211, each with a grade of "C" or better; and BA131. Recommended MTH058 or MTH060.

This course is designed to enable students to process payroll and meet the needs of the employer and legal requirements. Students learn basic payroll laws and regulations. Students compute gross pay and all employee payroll deductions, compute employer payroll taxes, and prepare all necessary payroll journal entries and employee earnings records. Students also prepare quarterly and annual Federal payroll tax forms. Students demonstrate in-depth understanding of payroll by completing a payroll project for a three-month cycle.

## BA202 Customer Service Management

Credits 3 Winter

**Registration Requirement:** Recommended RD090 and WR090 or IECC201R and IECC201W.

This course provides a historical perspective of the customer service function in the business environment. The course will focus on developing excellent customer service skills, dealing with customer problems through service recovery actions, and differentiating between technical job performance skills and service skills to complete tasks. A Total Quality Management (TQM) approach with a global perspective to customer service is employed. The importance of customer service as it influences profitability is examined.

## BA203 Introduction to International Business

Credits 4 Fall

**Registration Requirement:** BA101Z. Recommended BA223.

This course introduces students to a rapidly changing world environment where the success of a business depends on its ability to respond appropriately to these changes. The course design examines how businesses effectively compete in the world market by learning what individual firms have done to succeed through a comparison of their business strategies, structures and operations. Special emphasis is made on how sociocultural forces both help and hinder a company's ability to conduct its business activities. This course is not equivalent to BA203 offered from fall 1986 through spring 1999.

## BA205 Business Communications ★

Credits 4 Summer/Fall/Winter/Spring

**Registration Requirement:** WR121Z; or instructor consent.

This course develops required skills to communicate effectively in a business environment. Technology is viewed and used as an efficient and effective tool for processing and presenting information in a business setting. Students learn and practice effective strategies for writing persuasive, good and bad news letters and memos. They learn interpersonal and organizational communication skills for working in groups as well as with individuals. Students collaborate to research, write and present business reports. Email, word processing, spreadsheets, online research and presentation software is used to enhance the communication process.

**BA206 Management Fundamentals ★**

Credits 4

Fall/Winter/Spring

**Registration Requirement:** BA101Z; or instructor consent.

This course encompasses the study, analysis and application of management and supervision functions, structure and roles. Major management processes of planning, decision making, organizing, leading and controlling are covered. There is an emphasis on application of effective management techniques. Additional focus includes current management and supervision issues such as motivation, communication, teamwork, diversity, ethics and global business.

**BA211Z Principles of Financial Accounting ★**

Credits 4

Summer/Fall/Winter/Spring

**Registration Requirement:** BA111 with a grade of "C" or better. Co-requisites: BA101Z and BA131.

Imparts an understanding of the purpose of accounting, common financial statement items, and the principles of internal controls. Focuses on recording the impact of economic events on account balances using U.S. Generally Accepted Accounting Principles, and the creation and analysis of financial statements to aid in external decision making.

**BA212 Financial Accounting II ★**

Credits 4

Winter/Spring

**Registration Requirement:** BA211 with a grade of "C" or better, and instructor signature required. Co-requisites: BA131 or BT210ZEB.

This course is designed to serve students who plan to pursue an associate degree in a business area and/or transfer to an undergraduate degree program in any area of business. This course emphasizes external financial reporting. Topics covered include long-term assets, current and long-term liabilities, stockholder's equity, corporate financing with stocks and bonds, the statement of cash flow, financial statement analysis, and time value of money.

**BA213Z Principles of Managerial Accounting ★**

Credits 4

Summer/Fall/Winter/Spring

**Registration Requirement:** BA111 or BA211, each with a grade of "C" or better.

Builds an understanding of the role of managerial accounting in a business, focusing on the development and use of information to evaluate production costs and operational performance in support of short- and long-term organizational decision-making.

**BA215 Data Analytics for Accounting**

Credits 3

Spring

**Registration Requirement:** BA211, with a grade of "C" or better; and BA212; or BA211Z; or instructor consent.

Data Analytics for Accounting is designed to serve students who plan to pursue an associate degree in Accounting, or any other area of business. This course provides students the opportunity to apply their knowledge of the Accounting Cycle and Financial Reporting in a spreadsheet environment, by using Excel or other spreadsheet applications to record transactions, execute complicated calculations, and prepare Financial Statements. Spreadsheet techniques are taught sequentially, while simultaneously reinforcing accounting concepts and processes. With the use of comprehensive examples and scenarios, students will be able to apply the skills learned in this class to professional accounting for businesses.

**BA218 Personal Finance ★**

Credits 3

Fall/Winter/Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels.

This course provides students with practical decision-making skills for managing their personal financial resources. Topics covered include setting personal goals, budgeting, use of credit, consumer spending and saving and personal investment options.

**BA220 Tax Accounting ★**

Credits 3

Fall

**Registration Requirement:** BA111 or BA211, each with a grade of "C" or better.

In this course, students learn how to apply the fundamentals of individual income taxation. Students will apply the concepts of income, deductions, exemptions, gains and losses and tax credits in the preparation of basic federal income tax returns. Students will also learn the general rules of taxation for different forms of business entities.

**BA222 Finance**

Credits 3

Fall

**Registration Requirement:** BA111 or BA211, each with a grade of "C" or better; or instructor consent.

An introductory study of financial management. The course covers sources of capital, financial statement analysis, the time value of money, capital budgeting, working capital management, financial structures and other factors that influence financial management decisions.

**BA223 Principles of Marketing ★**

Credits 4

Fall/Winter/Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels. Recommended BA101Z.

This course introduces students to traditional and internet marketing principles and policies. Major topics are marketing concepts relating to price policies and controls; trade channels and merchandising; market research; promotion; and integration of marketing with other activities of the business enterprise.

**BA224 Human Resource Management ★**

Credits 3

Winter/Spring

**Registration Requirement:** BA101Z; or instructor consent.

This course provides perspectives on important current and emerging practices to help the student develop a practical, realistic and modern view of human resource management (HRM). Students study the HRM functions of an executive or supervisor as well as the functions of the HRM director in today's business environment.

**BA226 Introduction to Business Law ★**

Credits 4 Summer/Fall/Winter/Spring

**Registration Requirement:** BA101Z; or instructor consent. Emphasis is placed on the student's ability to understand and apply rules of law applicable to business operations. Business topics include constitutional basis, ethics and social responsibility, courts and procedures, torts, intellectual property, business crimes, contracts, warranties, formation of LLC, antitrust and e-contracts and international law.

**BA228 Computer Accounting Applications ★**

Credits 3 Spring

**Registration Requirement:** BA111 or BA211, each with a grade of "C" or better.

This course simulates business operations using an online computerized accounting system. Operations include business set up, vendor and customer maintenance, inventory management, bank reconciliations, financial reporting, and financial analysis.

**BA231 Introduction to Management Information Systems ★**

Credits 4 Fall

**Registration Requirement:** BA131 or instructor permission.

This course presents business professionals with the basic concepts and skills for the strategic use of information systems in the organization. This course describes how information systems can be applied to business processes by supporting communications, improving decision making and increasing organizational performance. The components and development of the appropriate personal, workgroup and enterprise systems are examined.

**BA238 Professional Sales**

Credits 4 Winter

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH058 or MTH060; or placement above stated course levels. Recommended BA101Z.

This course examines the salesperson's role in modern marketing. It places emphasis on buyer behavior, the sales communication process, prospecting for customers, planning the sales call, developing and giving the sales presentation, handling objections, the importance of customer service and closing the sale. Presentations provide the students with opportunities to apply sales concepts.

**BA239 Advertising and Promotion**

Credits 4 Spring

**Registration Requirement:** MTH020 with a grade of "C" or better; or placement above stated course levels. Recommended BA101Z and BA223.

This course is a detailed examination of the purpose, preparation, placement and analysis of the various types of advertisements within each of the media, such as television, web, radio and print. The relative merits of the most popular media are examined. The course involves practice in the planning and analysis of complete advertising campaigns and their coordination with other marketing strategies. Relevant social media and social networking are researched and analyzed as a part of the overall promotional and advertising strategy.

**BA240 Nonprofit Financial Management Accounting ★**

Credits 4 Winter

**Registration Requirement:** BA101Z; and BA111 or BA211; and BA131, CIS120L, or BT210ZEC; each with a grade of "C" or better.

This course develops conceptual foundation underlying the financial management and accounting procedures, records and statements for nonprofit organizations.

**BA249 Retail Management**

Credits 3 Fall

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels; and BA101Z.

This course studies the total management efforts needed to operate retail and online commerce point effectively. It addresses the manager's strategy of operation as well as the requirements of daily operation and does so from the standpoint of the specific decisions a manager must make to achieve success. The retail management course addresses buying, marketing, merchandising, operations, inventory control, personnel and finance. The scope of this course includes ECommerce, and technology trends disrupting retail commerce space.

**BA250 Small Business Management ★**

Credits 4 Spring

**Registration Requirement:** BA206; or instructor consent. Recommended WR121 and MTH065 or MTH058.

This course introduces students to the practical and specific aspects of how to operate a small business. Students develop a comprehensive business plan. This includes operations and financial planning, raising capital, marketing and human resource planning together with leadership and time-management planning. Note: This is considered a capstone course; therefore, it should be taken in the last term of a business student's program.

**BA265 Operations Management - Workflow Analysis**

Credits 3 Fall

**Registration Requirement:** BA131 and BA206.

This is a class for students interested in operations management. Working in small teams, students are trained to perform an operations workflow analysis for an area business or service organization, integrating current records and web-based information systems. Students develop team skills, consulting skills and work directly with business professionals in the organization where they perform the analysis.

**BA267 Business Project Management**

Credits 3 Winter

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels. Co-requisite: BA131 or a combination of CIS120 and CIS120L.

This is a hands-on class for students in project management. Working in teams, students follow foundational project management standards to propose realistic and effective project plans for an area business and to anticipate common project management problems. This course is recommended to be taken after other communication and management courses required for degree.

**BA271 Financial Statement Analysis**

Credits 3

Spring

🌐 Cultural Literacy course

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W; and MTH058 or MTH065; each with a grade of "C" or better, or placement above stated course levels; and BA211, BA212 and BA213; or BA211Z and BA213Z. Note: This is considered a capstone course. Therefore, it should be taken in the last term of a business student's program.

This course is designed to enable students to interpret and analyze real world financial reports of various manufacturing, retailing and service firms from the perspective of investors, creditors and prospective employees. This analysis is used to assess a company's liquidity, profitability and solvency in order to judge whether there is a viable basis for relationship. Students also develop their ability to locate comparable industry data, rating services and credit reporting services and apply this information in their evaluation of a company's past performance and assessment of the company's future risks and rewards.

**BA285 Leadership and Human Relations**

Credits 3

Fall/Winter/Spring

**Registration Requirement:** Recommended requisite: BA206.

This course prepares students to become effective leaders who drive organizational change. While the assumption is made that everybody can be a leader, people often miss the opportunity because they are not ready. Students examine their existing capabilities and develop a plan for building on these in preparation to lead the 21st century organization. Additional focus is made on nurturing the development of followers and recognizing situations that either impede or facilitate effective leadership. Non-business majors are welcome.

**This course fulfills:** Human Relations

**BUS219 Entrepreneurial Funding**

Credits 4

Spring

**Registration Requirement:** RD090 and WR090, or IECC201R and IECC201W, each with a grade of "C" or better; and MTH020; or placement above stated course levels. Recommended for business majors: BA101 or BA150.

This course explores the choices an entrepreneur can use to fund a business startup or expansion project. Traditional and emerging methods of funding are explored including equity or debt financing, along with of customer, community, and technology based crowd funding models using social media.

**BUS286 Career Management**

Credits 4

Fall/Winter

**Registration Requirement:** BA101Z or BA150, and BA206; or BA111; or BA211; or faculty adviser recommendation.

This course examines the current market for employment, and the skills and role the student/prospective employee must master to successfully manage their career, including starting a small business. This course places emphasis on developing the necessary knowledge, skills, attitudes and habits to organize, plan, and execute a personal career management plan. In addition to traditional career management methods, the course explores the correct use of social media, professional networking and career advancement in the modern work environment.

*Course fees are subject to change. Additional section fees (web, hybrid, etc.) may apply.*

★ Course offered online