BUSINESS (BUSINES)

Business (BUSINES) 111
Introduction To Business
Survey of modern US business, analyzing organization and types of businesses, major business functions, business and the environment, roles played by business and consumers in the economy and various economic systems. Writing assignments, as appropriate to the discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, MX, OH, TR, WR

Business (BUSINES) 141
Business Mathematics
Review of basic arithmetic principles, application of arithmetic operations to business forms and to analysis and solution of problems of percentage, markup and markdown, discounts, interest, prorating, life and property insurance, taxation, and payrolls. Writing assignments, as appropriate to the discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, OH, TR, WR

Business (BUSINES) 156
Warehousing Workforce Skills
This course provides training in the workplace practices that contribute to success on the job. Writing assignments, as appropriate to the discipline, are part of the course.
2 Laboratory hours. 1 Lecture hours. 2 Credit Hours.
Offered At: OH

Business (BUSINES) 158
Warehousing and Distribution Process
This course provides learners with the knowledge and core skills associated with warehousing and distribution. Writing assignments, as appropriate to the discipline, are part of the course.
Grade of C or better in SCML 155 and BUSINES 156.
2.5 Lecture hours. 2.5 Credit Hours.
Offered At: OH

Business (BUSINES) 159
Warehousing Technology Skills
Warehousing technology skills are those practices important to working in a technical environment. This course covers the use of scanners and data applications along with the understanding of industrial controls and computers and automation. Writing assignments, as appropriate to the discipline, are part of the course.
Grade of C or better in SCML 155 and BUSINES 156.
2 Lecture hours. 2 Credit Hours.
Offered At: OH

Business (BUSINES) 161
Prin Of Bank Operations
This course covers the fundamentals of bank functions in a descriptive fashion. Topics include banks and the monetary system, the relationship of banks to depositors, regulations, and examinations. Writing assignments, as appropriate to the discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: HW

Business (BUSINES) 180
Fundamentals Of Accounting
This course emphasizes an understanding of basic accounting principles and other business concepts as they apply to the reporting of financial data and other economic events of a business enterprise. Emphasis is on recording, analyzing, and interpreting historical data and showing its effect on the business financially. Writing assignments, as appropriate to the discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, TR

Business (BUSINES) 181
Financial Accounting
This course presents accounting as an information system that produces summary financial statements, primarily for users external to a business or other enterprise. Students study the forms of business organization and the common transactions entered into by businesses. The emphasis is on understanding and applying basic accounting principles and other concepts that guide the reporting of the effect of transactions and other economic events on the financial condition and operating results of a business. How to analyze and interpret historical financial statements as well as the limitations of using these statements in making forward-looking business decisions are included. The primary content emphasis will be accounting for current assets and liabilities, long-term assets and liabilities, corporations, cash flow statements and financial statement analysis. Writing assignments, as appropriate to the discipline, are part of the course.
BUSINES 111 or BUSINES 141 or MATH 98 or higher; or concurrent enrollment in BUSINES 141; or placement test; or Consent of Department Chairperson.
4 Lecture hours. 4 Credit Hours.
Offered At: DA, HW, KK, OH, TR, WR
IAI: BUS 903

Business (BUSINES) 182
Managerial Accounting
This course presents accounting as a system of producing information for use in internally managing a business. The course emphasizes the identification, accumulation and interpretation of information for planning, controlling and evaluating the performance of the separate components of a business. Included is the identification and measurement of the costs of producing goods or services and how to analyze and control these costs. Decision models commonly used in making specific short-term and long-term business decisions are included. Writing assignments, as appropriate to the discipline, are part of the course.
Grade of C or better in BUSINES 181, or Consent of Department Chairperson.
4 Lecture hours. 4 Credit Hours.
Offered At: DA, HW, KK, OH, TR, WR
IAI: BUS 904
Business (BUSINES) 183
**Payroll Accounting**
A comprehensive course that prepares students for the functions of payroll within an organization. Introduces principles, procedures, and terminology for business applications of payroll methods. Emphasizes federal and state payroll records and forms. Writing assignments, as appropriate to the discipline, are part of the course.

*Grade of C or better in BUSINES 178 or BUSINES 181, or Consent of Department Chairperson.*

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, TR

Business (BUSINES) 203
**Intro Cost Accounting**
General accounting principles applied to factory operations. Includes methods of finding costs of specific orders, lots and processes, and basis of allocating overhead expenses. Writing assignments, as appropriate to the discipline, are part of the course.

*Grade of C or better in BUSINES 181 or BUSINES 182*

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, OH, TR, WR

Business (BUSINES) 204
**Computer Applications Intermediate Accounting**
Utilizes a computer to perform major accounting tasks such as recording entries, posting to ledgers, generation of trial balances and financial statements, as well as special reports, all encountered in Business 205. Writing assignments, as appropriate to the discipline, are part of the course.

*Concurrent enrollment in BUSINES 205.*

1 Lecture hours. 1 Credit Hours.

**Offered At:** DA, HW, KK, OH, TR, WR

Business (BUSINES) 205
**Intermediate Accounting**
Application of funds, analysis of working capital, investments, inventories, amortization and depreciation, and cost expirations. Writing assignments, as appropriate to the discipline, are part of the course.

*Grade of C or better in BUSINES 182 and concurrent enrollment in BUSINES 204.*

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, OH, TR, WR

Business (BUSINES) 206
**Auditing**
Includes external balance-sheet audits, recent developments in techniques of auditing cash, receivables, inventories, investments, fixed assets, and liabilities. Writing assignments, as appropriate to the discipline, are part of the course.

*Grade of C or better in BUSINES 205 or Consent of Department Chairperson.*

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, OH, TR, WR

Business (BUSINES) 207
**Intermediate Accounting II**
Accounting for the rights of creditors and stockholders; principles of fund accounting; statement analysis; special problems. Writing assignments, as appropriate to the discipline, are part of the course.

*Grade of C or better in BUSINES 205 or Consent of Department Chairperson.*

3 Lecture hours. 3 Credit Hours.

**Offered At:** HW, WR

Business (BUSINES) 208
**Federal Income Tax**
Study of the principles of the Internal Revenue Code, practical application of tax rules to the preparation of returns, application of accounting rules to tax matters. Writing assignments, as appropriate to the discipline, are part of the course.

*Grade of C or better in BUSINES 182 or Consent of Department Chairperson.*

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, OH, TR, WR

Business (BUSINES) 211
**Business Law I**
Laws of business transactions, including contracts, agency, employment and partnerships, and study of the Uniform Commercial Code. Writing assignments, as appropriate to the discipline, are part of the course.

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, MX, OH, TR, WR

Business (BUSINES) 212
**Business Law II**
Continues study of laws covering corporations, negotiable instruments, sales, real estate, and bailments. Writing assignments, as appropriate to the discipline, are part of the course.

3 Lecture hours. 3 Credit Hours.

**Offered At:** HW, KK, OH, TR, WR

Business (BUSINES) 213
**Data Visualization and Presentation for Business**
This course provides a foundation for technologies for technologies and functions of spreadsheets, presentations, and Business Intelligence. The course introduces and expands students understanding of presentation and spreadsheet software through experimentation, critical thought, and personalization. Concepts introduced in this course aim to develop an understanding of the different types of business data, various analytical approaches, and application of these approaches to solve business problems. Writing assignments, as appropriate to the discipline, are part of the course.

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, MX, OH, TR, WR

Business (BUSINES) 214
**The Legal & Social Environment of Business**
A study of the legal and social environment of business with emphasis on business ethics and corporate social responsibilities. Areas of concentration include governmental regulation of business, securities law, consumer protection law, labor law and employment law. Writing assignments, as appropriate to the discipline, are part of the course.

3 Lecture hours. 3 Credit Hours.

**Offered At:** DA, HW, KK, OH, TR, WR
Business (BUSINES) 215  
Corporate and Entity Federal Income Tax  
Study of federal income taxation of business organizations, including corporations, partnerships, limited liability companies (LLC), limited liability partnerships (LLP), limited liability limited partnership (LLLP), low-cost limited companies (L3C), and estates. Taxation of partnerships, with emphasis on the tax laws related to the formations, operations, allocations, distributions, liquidations, and sales/exchanges of partnership interests. Federal estates and gift tax laws with emphasis on the preparation of related tax returns. Ethics and research as appropriate to the discipline are integrated in the course. Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 208.  
3 Lecture hours. 3 Credit Hours.  
Offered At: HW

Business (BUSINES) 216  
Entrepreneurship  
Entrepreneurial skills, organization, promotion and management in self-employment or administration in occupations and organizations; research and discussions with successful owners and managers in the business community. Students receive practice in planning, decision-making and self-evaluation. Writing assignments, as appropriate to the discipline, are part of the course.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW, KK, MX, OH, TR, WR

Business (BUSINES) 217  
Nonprofit Accounting  
Financial transaction analysis and recording system; budget preparation and control; concepts and principles underlying the financial reports of nonprofit organizations in accordance with generally accepted accounting principles (GAAP) and Government Accounting Standards Board (GASB). Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 181, and Grade of C or better or concurrent enrollment in BUSINES 203 or Consent of Department Chairperson.  
3 Lecture hours. 3 Credit Hours.  
Offered At: HW

Business (BUSINES) 218  
Advanced Accounting  
Financial accounting theory for business combinations, presentation of consolidated financial statements, international transactions and investments, fund accounting, foreign exchange and derivatives, investments and partnership accounting. Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 205 or BUSINES 207 or Consent of Department Chairperson.  
3 Lecture hours. 3 Credit Hours.  
Offered At: HW

Business (BUSINES) 221  
Insurance  
Preparation for the agents or brokers licensing examination. Includes life and casualty insurance, automobile, fire, health and accident, and worker compensation. Writing assignments, as appropriate to the discipline, are part of the course.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW

Business (BUSINES) 230  
E-Business Marketing  
Explores resources, knowledge, skills, practices and techniques necessary to conduct business online. Explores nature and impact of e-commerce on business and business operation, resources required and available, customer relationship management, ordering systems, end-to-end marketing and performance and control systems. Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 111 or CIS 120 or Consent of Department Chairperson.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, KK, TR

Business (BUSINES) 231  
Marketing  
Examines the functions and objectives of marketing. Includes flow of industrial and consumer goods through the marketing system, and the role of the consumer, the product, the market, the pricing policies, promotion and distribution methods. Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 111.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW, KK, MX, OH, TR, WR

Business (BUSINES) 232  
Fundamentals of International Business  
Analysis of problems stemming from the movement of goods, services, human resources, technology, finance, and ownership across national boundaries. Direct focus on the development of management skills in handling problems of multinational business. Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 111.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW

Business (BUSINES) 236  
Advertising  
Study of basic functions, principles, and techniques of advertising, including the role of advertising in the marketing system. Writing assignments, as appropriate to the discipline, are part of the course.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW, KK, TR  
IAI: MC 912

Business (BUSINES) 237  
Selling  
Factors of successful selling of goods or ideas; buying motives, sales psychology, customer approach, and sales techniques. Writing assignments, as appropriate to the discipline, are part of the course.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW, KK, OH, TR

Business (BUSINES) 241  
Introduction To Finance  
Surveys methods of financing business enterprises and their relationships to personal and company investment policies. Writing assignments, as appropriate to the discipline, are part of the course.  
Grade of C or better in BUSINES 181, or Consent of Department Chairperson.  
3 Lecture hours. 3 Credit Hours.  
Offered At: DA, HW, KK, MX, OH, TR, WR
Business (BUSINES) 244
Personal Finance
Personal investment programs including the sources and uses of
investment information. Writing assignments, as appropriate to the
discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, MX, TR, WR

Business (BUSINES) 249
Independent Research
Independent Research and analysis on topic chosen with the faculty
consent, requires a study plan, a paper of length and specification
required by the faculty member. Writing assignments, as appropriate to
the discipline, are part of the course.
2 Lecture hours. 2 Credit Hours.
Offered At: HW

Business (BUSINES) 250
Computerized Accounting Systems
Computerized Accounting focuses on exposing the student to various
computerized accounting systems and how these systems accomplish
the goals of accounting information system of a business entity. Writing
assignments, as appropriate to the discipline, are part of the course.
Grade of C or better in BUSINES 181, or CIS 120 or equivalent, or Consent of
Department Chairperson.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, OH, TR, WR

Business (BUSINES) 258
Small Business
Organization and operation of small-scale retail, trading, service,
or manufacturing business. Problems of location, financing, labor,
accounting and production, taxes, and insurance. Writing assignments, as
appropriate to the discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, TR

Business (BUSINES) 259
Introduction to Project Management
This course develops a foundation of concepts and solutions that
supports the planning, scheduling, controlling, resource allocation, and
performance measurement activities required for successful completion
of a project. Writing assignments, as appropriate to the discipline, are part of the course.
Eligibility for ENGLISH 101 and Grade of C or better in BUSINES 111
3 Lecture hours. 3 Credit Hours.
Offered At: HW

Business (BUSINES) 260
Digital Marketing and Social Media
This Digital Marketing and Social media course will equip students with
the knowledge to ethically and effectively utilize Digital media tools to
establish a broader market presence for new and existing businesses.
Grade of C or better in BUSINES 111 and BUSINES 231.
3 Lecture hours. 3 Credit Hours.
Offered At: HW

Business (BUSINES) 263
Property and Liability Insurance
A survey of modern insurance companies, analyzing different types of
Insurers, major insurance functions and their impact on consumers,
businesses, and worldwide financial markets. Also, the specific
interaction between insurance companies, banks, businesses,
consumers, the Federal government and their combined impact on the
US and World economies. Writing assignments, as appropriate to the
discipline, are part of the course.
Grade of C or better in BUSINES 111
3 Lecture hours. 3 Credit Hours.
Offered At: HW

Business (BUSINES) 264
Personal Insurance
A survey of personal insurance carriers which includes their product lines,
day-to-day functions, an analysis of employment trends and their impact
on consumers, businesses, and financial markets. Writing assignments,
as appropriate to the discipline, are part of the course.
Grade of C or better in BUSINES 111
3 Lecture hours. 3 Credit Hours.
Offered At: HW

Business (BUSINES) 265
Commercial Insurance
A survey of commercial insurance carriers which includes their product lines,
day-to-day functions, employment trends and their impact on
businesses and financial markets. Writing assignments, as appropriate to the
discipline, are part of the course.
Grade of C or better in BUSINES 111
3 Lecture hours. 3 Credit Hours.
Offered At: HW

Business (BUSINES) 269
Principles Of Management
Analysis of major functions and principles of management; emphasis
on supervisory and operating levels of management; theories, policy-
making, effective communications and art of decision-making. Writing
assignments, as appropriate to the discipline, are part of the course.
Grade of C or better in BUSINES 111, or Consent of Department Chairperson.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, MX, OH, TR, WR

Business (BUSINES) 270
Office Management
Application of management principles to planning, organization, and
controlling of office work. Writing assignments, as appropriate to the
discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: KK

Business (BUSINES) 271
Human Resources Management
Employment techniques, wages and hours, job evaluation, training,
employee ratings, collective bargaining, employment counseling
and collateral benefits, such as pensions and fringe benefits. Writing
assignments, as appropriate to the discipline, are part of the course.
3 Lecture hours. 3 Credit Hours.
Offered At: DA, HW, KK, MX, OH, TR, WR
Business (BUSINES) 272
Sales Management
Planning of sales efforts; management of sales and services; human resources, and controlling sales operations. Writing assignments, as appropriate to the discipline, are part of the course. 
*Grade of C or better in BUSINES 111 and BUSINES 237, or Consent of Department Chairperson.*
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW

Business (BUSINES) 273
Organizational Behavior
This course examines the theories and concepts related to human behavior in organizations. Topics include individual behavior, group behavior, and organizational structure and culture. Writing assignments, as appropriate to the discipline, are part of the course. 
*Grade of C or better in BUSINES 269.*
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW

Business (BUSINES) 274
Industrial Management
Characteristics of industrial enterprise, problems of materials procurement, plant organization and layout; labor relations and human resources policies, efficiency techniques, automation, and production development. Writing assignments, as appropriate to the discipline, are part of the course. 
*Grade of C or better in BUSINES 269 or Consent of Department Chairperson.*
3 Lecture hours. 3 Credit Hours.
**Offered At:** DA

Business (BUSINES) 278
Compensation & Benefits Administration
This course examines the design and implementation of an organization's compensation systems. Topics include job analysis, base pay structure, incentives, and performance measurements. Writing assignments, as appropriate to the discipline, are part of the course. 
*Grade of C or better in BUSINES 269 or Consent of Department Chairperson.*
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW

Business (BUSINES) 279
Human Resources Planning & Staffing
This course examines the functions and objectives of human resources planning and staffing. Includes staffing models and strategies, recruitment, selection, employment and retention. Writing assignments, as appropriate to the discipline, are part of the course. 
*Grade of C or better in BUSINES 271 or Consent of Department Chairperson.*
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW

Business (BUSINES) 281
Corporate Organizations: Understanding Business Processes
Records management, editorial duties, correspondence and reports, and work simplification procedures. Writing assignments, as appropriate to the discipline, are part of the course. 
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW

Business (BUSINES) 284
Business Communications
Study of communication (including motivation, perception, language, distortions, organizations, listening) and its role in the administrative process; patterns of mis-communications (such as by-passing, deception, generalizations, association, labeling) are examined for better understanding of communication process and to improve organizational environment; consideration given to psychological impact of various communications media. Writing assignments, as appropriate to the discipline, are part of the course. 
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW, KK, MX, OH

Business (BUSINES) 291
Leadership
This course examines the process by which an individual exerts influence over other individuals and inspires, motivates, and directs their activities to help achieve group or organizational goals. Topics include power and influence, participative leadership, leadership theories, and managerial traits and skills. Writing assignments, as appropriate to the discipline are part of the course. 
*Grade of C or better in BUSINES 269 or Consent of Department Chairperson.*
3 Lecture hours. 3 Credit Hours.
**Offered At:** OH

Business (BUSINES) 299
Special Topics
Seminar on a special topic or current issue in one or more business fields. Topic should be listed on the student's permanent academic record. Writing assignments, as appropriate to the discipline, are part of the course. 
3 Lecture hours. 3 Credit Hours.
**Offered At:** HW