

# BUSINESS (BA)

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## **BA 101Z Introduction to Business (4 Credits)**

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.

## **BA 104 Business Math (3 Credits)**

**Prerequisites with concurrency:** MTH 060 (or higher) or minimum placement Math Level 10.

Designed to equip students with skills to handle everyday arithmetic problems relative to a business environment and lay the foundation for other business courses including computer classes that use basic business math as examples and assignments. Topics include ratio, proportion, percent, interest, time value of money, markup and discounts, payroll, stocks and bonds, and depreciation.

## **BA 111 Applied Accounting I (3 Credits)**

**Prerequisites with concurrency:** MTH 060 (or higher) or minimum placement Math Level 10.

Designed to acquaint students with the basic functions of the bookkeeping and accounting process—journalizing transactions into the journal, posting to the general ledger, analyzing and adjusting the ledger, preparing simple financial statements for a service business and gaining an understanding and working knowledge of the overall payroll function. No previous accounting is required.

## **BA 112 Applied Accounting II (3 Credits)**

**Prerequisites:** BA 111.

Continuation of Applied Accounting I. Provides a detailed study of the mechanical and theoretical aspects of the bookkeeping and accounting process as it relates to a merchandising business.

## **BA 113 Applied Accounting III (3 Credits)**

**Prerequisites:** BA 112.

Continuation of Applied Accounting II. Provides an in-depth, more detailed background of specific areas of accounting to effectively deal with most accounting situations as they relate to all business forms.

## **BA 177 Payroll Accounting (3 Credits)**

**Recommended preparation:** or to be taken with BA 112 or BA 212.

Provides the fundamental accounting skills to calculate payroll for any business organization. Topics include calculating payroll based on current laws and regulations, recording payroll transactions in the general journal and general ledger, and completing required federal payroll tax forms and reports.

## **BA 178 Customer Service (3 Credits)**

Introduces principles of effective customer service. Learn to develop and implement customer service strategies using systems, technologies, and communication skills to serve diverse customer needs. By evaluating elements of customer service culture and delivery, students will understand standards of service excellence, causes of service breakdowns, and service recovery techniques.

## **BA 199 Selected Topics: Business (1-5 Credits)**

**Prerequisites:** instructor approval.

Offers selected topics of study through workshop and independent study formats. Provides opportunities for students to investigate topics of interest beyond what is covered in current degrees.

## **BA 206 Management Fundamentals I (4 Credits)**

**Recommended preparation:** BA 101Z.

Introduces students to the theory and vocabulary of management in a business setting. All of the major theoretical foundations for understanding individual and group behavior and leadership are reviewed in a lecture and discussion instructional format.

## **BA 211Z Principles of Financial Accounting (4 Credits)**

**Recommended preparation:** MTH 060 (or higher) or minimum placement Math Level 10.

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.

## **BA 212 Financial Accounting II (4 Credits)**

**Recommended preparation:** BA 211Z.

Continues the presentation of fundamental accounting issues begun in BA 211Z, with emphasis on corporate investing and financing activities and preparation of the statement of cash flows.

## **BA 213Z Principles of Managerial Accounting (4 Credits)**

**Recommended preparation:** BA 212.

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.

## **BA 214 Business Communications (3 Credits)**

**Recommended preparation:** WR 065 or higher, or minimum placement Wr/Comm Level 7.

Introduces students to prevailing practices of written and oral communication in business organizations, with special attention to audience-adaptation strategies and developing a modern communication style. Includes instruction in formatting techniques, document design, graphics, research strategies and documentation.

## **BA 217 Accounting Fundamentals (4 Credits)**

**Recommended preparation:** MTH 060 (or higher) or minimum placement Math Level 10.

Introduces non-business majors to the accounting process and the informational reports it generates. Topics include the analyzing, recording, summarizing, and reporting of business transactions, with a special focus on using accounting reports to make informed business decisions. This course is for non-business majors and no previous accounting is required.

## **BA 218 Personal Finance (4 Credits)**

Introduces students to all the elements of personal financial planning including the creation of a personal vision, and a plan for attaining the vision. Includes the appropriate evaluation of financial products such as investing, debt, risk management and budgeting.

**BA 220 Business Analysis and Budgeting (4 Credits)****Prerequisites:** BA 104; BA 112; and CIS 131.**Recommended preparation:** CIS 125E.

This course is designed to develop mathematical analytical skills in performing the daily tasks of a manager or salesperson. The course has a threefold focus: strengthening understanding and use of business terminology in regards to financial information; development of spreadsheet skills in evaluating the costing, pricing and financing strategies of products and services; and development of skills in evaluating and making budgeting, financial and investment decisions. This is a hands-on, skills-oriented course.

**BA 222 Business Finance (4 Credits)****Prerequisites:** BA 104 and choose BA 113 or BA 212.

Targets role of financial management in business and provides understanding of the effect of finance on business decisions. The course covers financial forecasting, capital budgeting and risk, financial institutions, securities markets, the investment process and working capital management.

**BA 223 Marketing Principles I (4 Credits)****Recommended preparation:** BA 101Z.

Develops skills in understanding and developing strategies in the marketing environment. Covers principles and techniques of market research, consumer behavior, product development, pricing, distribution and promotion. Establishes basis for creating a marketing plan.

**BA 224 Human Resources Management (4 Credits)****Recommended preparation:** BA 206.

Covers principles and techniques of human resources management. Includes the following topics: hiring practices, orientation, training, job enrichment, motivation, and performance and review. Covers wage policies, benefits programs and how to comply with a myriad of legal requirements.

**BA 226 Business Law I (4 Credits)****Recommended preparation:** BA 101Z and (BA 214 or WR 121Z).

Introduces general concepts, principles and individual conduct of business. The overview of law presented by this course introduces the general concepts of contract law which forms the foundation for the general conduct of business. Covers contract formation, dispute resolution, warranties, legal forms of business, and credit and collections. Emphasizes managing risk in the business environment.

**BA 228 Computer Accounting Applications (3 Credits)****Recommended preparation:** CIS 131 and either BA 111 or BA 211Z.

Introduces double-entry, fully-integrated computerized accounting software on the microcomputer. Students will get hands-on experience recording a variety of business transactions and preparing financial statements using the software.

**BA 229 QuickBooks (3 Credits)****Recommended preparation:** CIS 131 and either BA 111 or BA 211Z.

Introduces students to QuickBooks accounting software. It is designed to give students the basic skills to effectively use QuickBooks and to reinforce the concepts students learned in their first accounting course. Students will get hands-on experience using the software, including recording a variety of accounting transactions and creating financial statements and other financial reports useful in making business decisions.

**BA 232 Branding (4 Credits)****Recommended preparation:** BA 223.

Branding is a fundamental element of a competitive marketing strategy. Students will develop skills to conduct the necessary research for a firm to develop a brand identity and brand strategy. This will include the writing of a brand brief, the use of typography and color theory as well as creating compelling content for various touch points that reinforce the brand.

**BA 233 Internet Marketing (4 Credits)****Recommended preparation:** BA 223.

Building on the marketing concepts from BA 223, this course develops marketing skills in pricing, promotion and distribution strategies while using the internet. Design and content development for email, website and social media marketing based in an understanding of consumer behavior will also be covered. Additional topics include site optimization along with how to use analytic tools that will determine effectiveness of Internet marketing efforts. Note: this course does not cover HTML programming.

**BA 237 Marketing Research (4 Credits)****Recommended preparation:** BA 223. Credits: 4 Lecture: 4.

Effective marketing research is essential to modern business development. The marketing concept is, by definition, customer driven. Without an accurate and complete assessment of customer needs and wants, business risk is increased. Marketing research has become the driving force of business excellence in the 21st century. This course will explore the best methodologies for confirming strategic initiatives before committing tactical assets. Marketing research provides the critical and essential input for crafting a strategy and developing a business model.

**BA 239 Advertising (4 Credits)****Recommended preparation:** BA 223.

This course develops understanding of the principles and techniques necessary to create an advertising campaign for a business with a focus on the promotion component of the marketing mix. Examines the ways in which advertising fits into the scheme of business marketing. Also discusses advertising and its relationships with other promotional activities. Includes a thorough look into the use of different media choices and the planning of advertising campaigns. Also covers some of the basics regarding the design of commercials and printed copy. Includes work on real-life advertising campaigns.

**BA 249 Retailing (4 Credits)****Recommended preparation:** BA 223.

Develops skills in understanding and developing strategies in the retail environment. Examines the retail industry including store location, layout, display, merchandise selection, inventory and operational controls and promotion. Includes tours of local retail stores.

**BA 250 Entrepreneurship (4 Credits)****Prerequisites:** BA 101Z.**Recommended preparation:** BA 223 and CIS 125E, and BA 111, or BA 211Z, or BA 217.

Provides a solid foundation in entrepreneurship and small business management. Learns about the challenges facing entrepreneurship today, business management strategies, guerrilla marketing for success, the importance of financial planning and how to effectively present an elevator pitch. Additionally, students will learn about the various legal forms of business ownership, sources of financing a business, and e-commerce. A balance between the practical learning and "real life" situations will be followed throughout the course.

**BA 261 Consumer Behavior (4 Credits)**

**Recommended preparation:** BA 223.

This course explores the determinants of consumer buying behavior and the process consumers use to make buying decisions. Study includes psychological and sociological principles and their impact on purchasing behaviors. Understanding of these behaviors and the purchase process are used to help design marketing strategies.

**BA 280 Co-op Work Experience Business (1-3 Credits)**

**Prerequisites:** instructor approval.

Provides work learning credit for student employment in fields pertaining to the business curriculum. Credit is given based upon a total workload of 100 hours per term and completion of learning objectives. Learning experience coordinated with student's supervisor. Repeatable for credit. P/NP grading.

**BA 285 Business Human Relations (3 Credits)**

Explores the theory and practice of interactions between people in the workplace. Examines individual perceptions and effective communications between diverse individuals to create collaborative work environments, build effective teams, and achieve organizational goals.

**BA 290 Business Seminar (3 Credits)**

**Prerequisites:** BA 206; BA 113; BA 223 and CIS 125E.

Offers a capstone learning experience for all specializations in the Associate of Applied Science degree in Business. Emphasizes opportunities for students to demonstrate all they have learned in the areas of accounting, management, finance, marketing and operations, communication, and technology skills. Provides a hands-on learning experience where students will develop a sample of work for the portfolio which can be used for seeking employment or advancement.

**BA 298 Independent Study: Business (1-6 Credits)**

**Prerequisites:** Instructor approval.

**Recommended preparation:** prior coursework in the discipline.

Individualized, advanced study to focus on outcomes not addressed in existing courses or of special interest to a student. P/NP grading.

**BA 299 Selected Topics: Business (1-5 Credits)**

**Prerequisites:** instructor approval.

Provides a learning experience in business not currently available; this course is in development to be proposed as a permanent course.