

BUSINESS (BUS)

There are two **Associate (AA/AS-T) Degree options** in Business: AA in Accounting and AS-T in Business Administration. Certificate of Proficiency options are also available.

Business Program Learning Outcome Set Outcomes:

Critical Thinking

Develop critical thinking skills required for transfer in business administration, accounting, economics, and other related fields.

Communication

Analyze, organize, and compose various types of written and oral business communications.

Technology

Analyze and solve business problems using technology.

Awareness

Demonstrate an understanding of the legal and social environment of business, in particular civil and criminal law, consumer protection, and personal property rights.

Interpersonal Communication

Understand group dynamics and work effectively in team activities within and outside the classroom.

Associate in Arts Degrees:

Accounting

The Associate in Science in Business Administration for Transfer (AS-T)

Certificates of Achievement:

Accounting

Transportation, Distribution, and Logistics

Certificates of Proficiency:

Small Business Administration

Transportation-Logistics Operations (under revision)

Warehouse and Forklift Operations

ACCOUNTING

The **AA degree** will be awarded upon satisfactory completion of the major course requirements listed below and the General Education requirements for the Associate in Arts Degree listed in the Degrees and Programs section of this Catalog.

The **AA degree in Accounting** is designed to qualify students for employment in accounting and/or to provide a foundation for those students wishing to transfer to a four-year institution with a major in Accounting.

Accounting career options await you in:

- Entertainment, Technology, Sports, Government, Non-profit and Education Criminal Investigation, Environment, Travel, Food and Fashion

Business and Accounting students seeking transfer to four-year universities will meet the Accounting transfer requirements. Our Accounting program provides occupational training for entry level bookkeeping, accounting, and technical positions. Noteworthy of our accounting program, for forty plus years COA has provided exceptional accounting tutorial services to assist and ensure student success in Accounting.

The suggested sequence of courses required for the Associate in Arts (AA) in Accounting are listed below:

Degree Major Requirements:

Dept/No.	Title	Units
BUS 10	Introduction to Business	3
BUS 2	Introduction to Business Law	3
ECON 1	Principles of Economics (Macro)	3
ECON 2	Principles of Economics (Micro)	3
BUS 1A*	Financial Accounting	4
BUS 24	Computerized Accounting Principles	3
BUS 1B	Managerial Accounting	4
BUS 209	Fundamentals of Income Tax	4
CIS 42	Spreadsheet Applications	4

Select one course from the following:

BUS 5	Human Relations in Business (3)	
BUS 54	Small Business Management (3)	
CIS 1	Introduction to Computer Information Systems (4)	3-4
Total Required Units:		31-32

Recommended:

*Bus 20, General Accounting, while not a requirement, does provide a good foundation for Bus 1A, Financial Accounting.

AA Accounting Suggested Sequence

Semester 1: BUS 10, BUS 2

Semester 2: ECON 1, BUS 1A, BUS 24

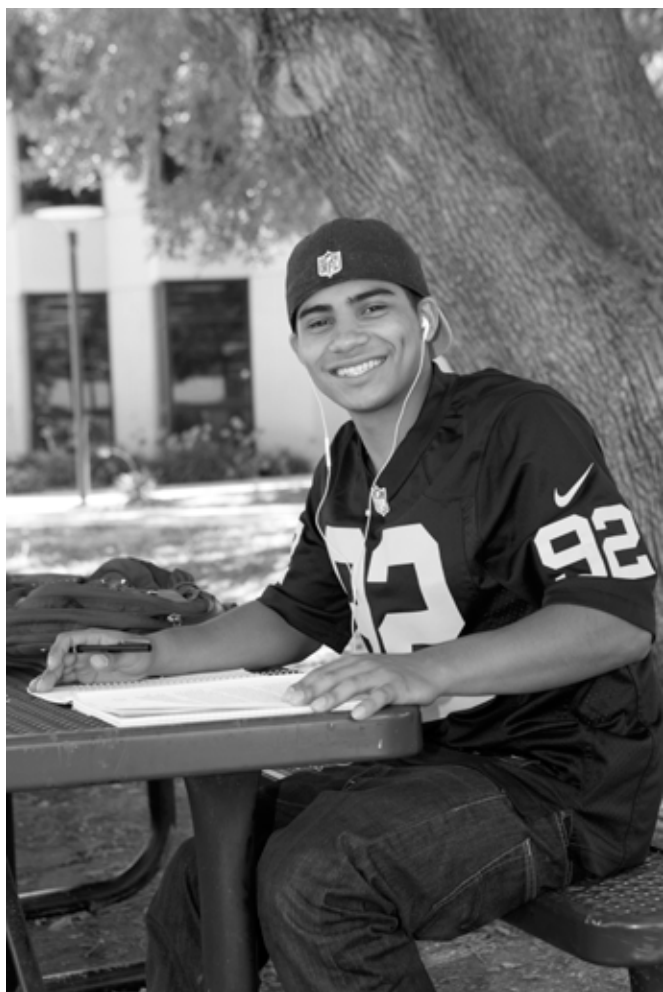
Semester 3: ECON 2, BUS 1B

Semester 4: BUS 209, CIS 42, (BUS 5/BUS 54/CIS1

The **Accounting Certificate of Achievement** is designed for students who want to acquire skills to work as account clerks or bookkeepers. This certificate is recommended for students who are not planning to transfer to a four-year college and who plan to enter the job market after completion of the certificate. A **Certificate of Achievement** will be awarded upon satisfactory completion of the courses specified below.

Certificate of Achievement Requirements:

Dept/No.	Title	Units
BUS 20	General Accounting	3
BUS 24	Computerized Accounting Principles	3
BUS 207C	Business Communications in the Modern Office	2
BUS 225	The Professional Office Environment	3
BUS 230D	Beginning Keyboarding	1
BUS 239	Quickbooks Pro	1.5
CIS 42	Spreadsheet Applications	<u>4</u>
	Total Required Units:	17.5



BUSINESS ADMINISTRATION

Associate in Science in Business Administration for Transfer AS-T Degree

The Student Transfer Achievement Reform Act (Senate Bill 1440, now codified in California Education Code sections 66746-66749) guarantees admission to a California State University (CSU) campus for any community college student who completes an "associate degree for transfer", a newly established variation of the associate degrees traditionally offered at a California community college. The Associate in Science in Business Administration for Transfer (AS-T) is intended for students planning to transfer to a CSU with a major in Business Administration. Students completing this degree are guaranteed admission to the CSU system, but not to a particular campus or major.

Career opportunities in Business Administration includes but not limited to: Marketing, Sales, Accounting, Technology, education and Management.

The following is required for the Associate in Science in Business Administration:

1. Completion of 60 CSU-transferable units.
2. Minimum grade point average (GPA) of a least 2.0 in all CSU transferable coursework.
3. Complete a minimum of 18 semester units in an AS-T major. All courses in the major must be completed with a grade C or better.
4. Certified completion of the California State University General Education-Breadth pattern (CSU GE Breadth); or the Intersegment General Education Transfer Curriculum (IGETC) pattern.

Degree Major Requirements:

Dept/No.	Title	Units
BUS 1A	Financial Accounting	4
BUS 1B	Managerial Accounting	4
BUS 2	Introduction to Business Law	3
ECON 1	Principles of Economics (Macro)	3
ECON 2	Principles of Economics (Micro)	3
MATH 13	Introduction to Statistics	4
CIS 1	Introduction to Computer Information Systems	4
BUS 10	Introduction to Business	<u>3</u>
	Total Required Units:	28

AS-T Business Administration Suggested Sequence

Semester 1: BUS 10, CIS 1

Semester 2: ECON 1, BUS 2

Semester 3: BUS 1A, ECON 2

Semester 4: BUS 1B, MATH 13

CERTIFICATE OF ACHIEVEMENT (CA)

Students satisfactorily completing the required courses in the following certificate options will be eligible for the **Certificate of Achievement**. Confer with a counselor or the division dean concerning the specific pattern of requirements for these programs.

TRANSPORTATION, DISTRIBUTION, AND LOGISTICS

Certificate of Proficiency Requirements:

Dept/No.	Title	Units
BUS 10	Introduction to Business	3
BUS 112	Principles of Logistics	3
BUS 114	Principles of Supply Chain Management	3
BUS 115	Computerized Logistics	3
BUS 116	Warehouse Management Operations	3
BUS 208	Communication Skills for Technicians	3
MATH 225	Mathematics for Technicians	<u>3</u>
	Total Required Units:	21

CERTIFICATE OF PROFICIENCY (CP)

Students satisfactorily completing the required courses in the following certificate options will be eligible for the **Certificate of Proficiency**. Confer with a counselor or the division dean concerning the specific pattern of requirements for these programs.

SMALL BUSINESS ADMINISTRATION

Certificate of Proficiency Requirements:

Dept/No.	Title	Units
BUS 54	Small Business Management	3
BUS 10	Introduction to Business	3
BUS 208	Communication Skills for Technicians	<u>3</u>
	Total Required Units:	9

WAREHOUSE AND FORKLIFT OPERATIONS

Atlas Program

Certificate of Proficiency Requirements:

Dept/No.	Title	Units
BUS 240	Introduction to Warehouse Operations	2
CIS 205	Computer Literacy	1
COUN 201	Orientation to College: Student Success and Support Program	1
LRNRE 280	Study Skills	1
DMECH 202	Forklift Operations	<u>1</u>
	Total Required Units:	6

BUS 1A

Financial Accounting

4 units, 4 hours lecture (GR)

Acceptable for credit: CSU, UC

Study of purpose, theory, and specific methods of accounting: Systems and methods employed in accumulating data for financial statements; income measurement including cost measurement, classification, and expiration; revenue recognition and measurement. 0502.00

C-ID ACCT 110

BUS 1B

Managerial Accounting

4 units, 4 hours lecture (GR)

Prerequisite: Bus 1A

Acceptable for credit: CSU, UC

Uses of accounting data for planning, controlling and decision making: Sources of business funds, cost systems and analysis, forecasting and budgeting; analysis, uses, and limitations of financial statements and reports. 0502.00

C-ID ACCT 120

BUS 2

Introduction to Business Law

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU, UC

General survey of business law: Principles of law on contracts, sales agency, torts, partnerships and corporations, and the uniform commercial code. 0501.00
C-ID BUS 125

BUS 5

Human Relations in Business

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Application of behavioral science concepts to human problems in organizations: Action necessary to prevent and resolve problems among individuals within groups; application of logical decision-making techniques. 0501.00

AA/AS area 2

BUS 10

Introduction to Business

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU, UC

Introduction to business: Survey of various phases of business organization, finance, personnel, production, marketing, managerial controls and government business relations. 0501.00

C-ID BUS 110

BUS 20**General Accounting**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Not open for credit to students who have completed or are currently enrolled in Bus 1A or 1B.

Theory and practice of accounting: Double-entry process on accrual basis; complete accounting cycle with use of work sheet and preparation of end-of-the-year financial statements; petty cash, banking procedures, notes, drafts, and introduction to payroll taxes. 0502.00

BUS 24**Computerized Accounting Principles**

3 units, 2 hrs lecture, 3 hrs laboratory (GR)

Prerequisite: Completion of, or concurrent enrollment in, Bus 1A or Bus 20

Acceptable for credit: CSU

Intensive practical application of theory and procedures of accounting: Utilization of computerized accounting systems in single proprietorship, partnership, and corporate forms of business. 0502.00

AA/AS area 4c

BUS 48AA-FZ**Selected Topics in Business**

.5-9 units, 0-9 hours lecture, 0-27 hours laboratory (GR or P/NP)

Acceptable for credit: CSU

See section on Selected Topics. 0501.00

BUS 49**Independent Study in Business**

.5-5 units, .5-5 hours lecture (GR)

Acceptable for credit: CSU

See section on Independent Study. 0501.00

BUS 54**Small Business Management**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Functions and objectives of an executive: Definition of duties, and basic knowledge of administration and organization; practice through case studies in making business decisions. 0506.40

BUS 70**Introduction to Marketing**

3 units, 3 hours lecture (GR or P/NP)

Introduction to integrated marketing strategies: Identification and satisfaction of customers' wants and needs with products (goods and/or services), price, place, and promotional strategies; customer relationship management; integration of marketing into strategic business plans. 0509.00

BUS 109**Introduction to Logistics**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Overview of logistics functions in the management of business logistics at the introductory level including: Purchasing, inventory management, transportation, warehousing and their related technologies. 0510.00

BUS 112**Principles of Logistics**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Practical Introduction to logistics functions in the management of business logistics functions including: Purchasing, inventory management, transportation, warehousing and their related technologies; Focus is on integration of logistics functions to improve overall supply chain customer service and cost performance. 0510.00

BUS 113**Introduction to Supply Chain Management**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Overview of the Introduction to the tools and techniques for design and improvement of any supply chain, through the optimal use of information, materials, and technology to improve efficiency and reduce costs on an introductory level. Integrate the utilization of outside suppliers and customers into an organization's supply chain on an introductory level. 0510.00

BUS 114**Principles of Supply Chain Management**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Practical Introduction to the principles, tools and techniques for design and improvement of any supply chain, through the optimal use of information, materials, and technology to improve efficiency and reduce costs. Integrate the utilization of outside supply chain. 0510.00

BUS 115**Computerized Logistics**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Provides a study of the need and use of computers in the supply chain and logistics industry and an introduction to the software that is available, such as enterprise resource planning, demand planning, and warehouse management. 0510.00

BUS 116**Warehouse Management Operations**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Introduction of warehouse functions and management including facility location and operation, financial analysis, security, cargo handling, and productivity improvement and measurement. 0510.00

BUS 117**Certified Logistics Associate (CLA)**

3 units, 4 hours lecture (GR)

Acceptable for credit: CSU

Overview of the foundational-level knowledge of the world of supply chain management in a global environment. Introduce the fundamentals of logistics and interrelationships in the areas of manufacturing: Safety, Manufacturing Process, Maintenance Awareness, and Quality Assurance. This coursework certifies students as a Certified Logistics Associate (CLA). 0510.00

BUS 118**Certified Logistics Technician (CLT)**

4 units, 4 hours lecture (GR)

Prerequisite: BUS 117

Acceptable for credit: CSU

Practical introduction to advanced technical competencies of the world of supply chain management in a global environment. Introduces advanced technical skillsets of logistics and the interrelationships in the areas of manufacturing: Safety, Manufacturing Process, Maintenance Awareness, and Quality Assurance. This coursework certifies students as a Certified Logistics Technician (CLT). 0510.00

BUS 119**Introduction to Inventory Management**

3 units, 3 hours lecture (GR)

Acceptable for Credit: CSU

Introduction to practices for managing inventory of large quantities: Exploration of fundamental differences between manufacturing inventories of finished goods in retail and work-in-process; presentation of real-time information in order to maximize productivity in key areas from physical control and process flow to problem identification and resolution. 0505.00

BUS 120**Principles of Leadership in Logistics**

3 units, 3 hours lecture (GR)

Acceptable for credit: CSU

Principles of Leadership in Logistics: Theory needed to become effective business leaders; investigation of contemporary leadership theory and practices locally and globally; examination of models of leadership vision, courage, and innovation with a focus on global logistics' issues. 0505.00

BUS 121**Career Development for Logistics Professionals**

1 unit, 1 hour lecture (GR)

Acceptable for credit: CSU

Introduction to Career Development for Logistics Professionals: Principles and real life application of industry soft skills necessary in a competitive marketplace and a digital global logistics' workplace; communicating effectively and professionally; strategies for working in teams. 0505.00

BUS 208**Communication Skills for Technicians**

3 units, 2 hours lecture, 3 hours laboratory (GR)

Development of writing, reading, speaking and listening skills for successful communication in technical careers: Researching and learning technical material from textbooks; taking notes; communication with customers, employers, and co-workers; writing repair orders and invoices; producing job applications and resumes; and practicing for formal job interviews. 0501.00

BUS 209**Fundamentals of Income Tax**

4 units, 4 hours lecture (GR)

Study of federal and California tax laws and procedures: Individual, partnership and corporation income tax returns from the accounting point of view; brief survey of social security, gift, and estate taxes. 0502.10

BUS 220**Business Terminology in Logistics**

2 units, 2 hours lecture (GR or P/NP)

Recommended preparation: CIS 200 or CIS 205 or BUS 219
Introduction to standard warehousing terminology: Applications throughout the logistics, retail, wholesale and manufacturing industries; spelling ability, vocabulary enrichment; and contextual comprehension of standard warehousing terminology. 0510.00

BUS 236**Records Management in Logistics**

2 units, 2 hours lecture (GR or P/NP)

Introduction to records management utilized in the logistics industry: Core records management principles, procedures, and office skills relating to inventory recordkeeping; standard terminology, practices and technology that are used to maintain and share inventory records. 0510.00

BUS 239**Quickbooks Pro**

1.5 units, 1 hour lecture, 1.5 hours laboratory (GR or P/NP)

Introduction to QuickBooks business accounting software: Company setup, payroll, and transactions to complete the accounting cycle. 0502.00

BUS 240**Introduction to Warehouse Operations**

2 units, 1 hour lecture, 3 hours laboratory (GR or P/NP)

Introduction to warehouse operations: Objectives of the warehouse, software information systems used in warehousing, warehouse safety, and practice with hands on activities that are used in a functioning warehouse. 0510.00

BUS 247**Logistics Operations for Transportation**

1 units, 1 hours lecture (GR or P/NP)

Introduction to state-of-the-art logistics technologies: Procedures and terminology relevant to the mobile workforce, worksite environment, and the “virtual office” environment; handheld devices used in inventory and tracking, GIS (Geographic Information Systems) used in distribution, GPS (Global Positioning Satellites) used in transportation, and a survey of the logistics/warehousing industry as well as job opportunities and careers. 0510.00

BUS 248AA-FZ**Selected topics in Business**

.5-9 units: 0-9 hours lecture, 0-27 hours laboratory (GR or P/NP)

See section on Selected Topics. 0501.00

