

Business Administration (Associate of Applied Science)

This program prepares students for employment in business administrative offices. Students receive training in office and business procedures through courses such as accounting, business, management, sales and marketing, and in addition, fundamental computer skills such as database management and web application development. 24-credit general courses are offered to provide students with a general, broad educational foundation.

Course #	Course Title	Lecture	Lab	Externship	Credit
BUA101	Introduction to Business Org.	40			4
BUA104	Economics for Business	40			4
BUA107	Computer Application	40			4
BUA110	Business Organization	40			4
BUA151	Financial Accounting	40			4
BUA154	Numeracy & Statistics	40			4
BUA156	Web Publishing	40			4
BUA152	Managerial Accounting	40			4
BUA157	Business Strategy & Planning	40			4
BUA202	Bookkeeping	40			4
BUA203	Business Finance	40			4
BUA205	Management Theory & Practice	40			4
BUA207	Business Writing	40			4
BUA208	Taxation	40			4
BUA253	Cost Management	40			4
BUA254	Intermediate Accounting I	40			4
BUA256	Legal Framework	40			4
BUA259	Intermediate Accounting II	40			4
BUA260	Auditing	40			4
BUA270	Career Development	40			4
BIO102	Introduction to Biology	40			4
BPS102	Business and Professional Speech	40			4
CPS101	Computer Science I	40			4
CRT101	Critical Thinking	40			4
ENG101	Composition I	40			4
MAT101	Algebra	40			4
PSY101	Introduction to Psychology	40			4
	Required Hours and Credits	920			92

- **BUA101 Introduction to Business Org.** - This course provides a background on business and management. Students will discuss human relations, organizational structure, communications, and technology in business, and strategic planning.
- **BUA104 Economics for Business** – To understand the theoretical concepts underpinning economic performance and decision-making. To develop an analytical awareness of organizational performance within an economy.
- **BUA107 Computer Application** - This course provides fundamental knowledge of Windows operation, data handling, and sharing online. It emphasizes transferring files and settings, setting up a stand-alone computer for multiple users, opening and switching between windows, asking for help using remote assistance, and getting help online.
- **BUA110 Business Organization** – This course is designed to provide the student with the basis for understanding how organizations operate effectively and efficiently through its various structures and theories. This course will enable the student to explore the various functions and activities of business organizations both in the public and private sectors.
- **BUA151 Financial Accounting** - This course provides the basics of accounting procedures and emphasizes its techniques as a management tool. Students explore the accounting information needed by management for planning and controlling through the use of practical examples in business and industry.
- **BUA152 Managerial Accounting** - This course expands the students' knowledge of preparing balance sheets and financial statements. The student will prepare general ledger entries, prepare payroll, and discuss budget control.
- **BUA154 Numeracy & Statistics** - This course is an introduction to the relationship of business and statistics. Statistical methods and hypothesis will be discussed. Major topics include mean - median- mode, random variables, binomial probabilities and confidence limits.
- **BUA156 Web Publishing** - This course introduces the concepts and fundamental operations of page-composition software and the creation, revision, and printing of publications. It emphasizes strategies needed to design and edit newsletters, brochures, flyers, forms, and more using Microsoft Publisher.
- **BUA157 Business Strategy & Planning** – The aim of this course is to develop knowledge and understanding of the key principles in business strategy and how to apply them. Business strategy is concerned with the organization's purpose, major goals and objectives and its corresponding actions. This course looks at how various types of organizations set objectives and introduces a range of strategy models and the key principles behind them.

- **BUA202 Bookkeeping** – This course introduces the fundamentals of accounting theory and practice and develops the accounting techniques and skills necessary to provide a foundation for further study and practical experience.
- **BUA203 Business Finance** – The course covers the theory and practice of corporate financial management, including decisions company managers make in relation to sources and uses of funds, disclosure and the valuation implications arising.
- **BUA205 Management Theory & Practice** - This course explores financial management of a business venture. It involves the acquisition and use of financial resources with the intent of protecting the resources against excessive risk and evaluates potential investments, financial planning, and liquidity management.
- **BUA207 Business Writing** - A business plan is a document used to start a new business or get funding for an existing business. Business plans are important documents for business partners who need to agree upon and document their plans, government officials who may need to approve aspects of the plan, and potential investors such as banks or private individuals who may decide to fund the business or its expansion.
- **BUA208 Taxation** – An introduction to the federal income tax structure with emphasis on the individual taxpayer, including employee, sole proprietor and investor. This course also provides exposure to basic concepts that apply equally to taxpayers other than individuals. Major topics include filing status, exemptions, excludable and includable income, business and non-business deductions, disallowance, technical tax research, and computer applications.
- **BUA253 Cost Management** – This course is an in-depth study of cost accounting focusing on its role in internal reporting and the resulting decisions-making processes. Students will evaluate the foundations, ethics and basic costing systems employed in the management accounting professions; analyze budgeting, cost behavior, pricing and profitability concepts and principles; determine how cost allocations, product quality, and investment decisions are applied by management accountants; determine how current trends in various industries impact cost accounting.
- **BUA254 Intermediate Accounting I** – The first of two in-depth financial accounting courses. Theory, the conceptual framework, development of generally accepted accounting principles, and applications are stressed. Topics include the income statement, the statement of cash flows and the balance sheet, specifically asset accounts.
- **BUA256 Legal Framework** - This course introduces a basic overview of the general terminologies used in legal document preparations. It also examines some of the current employment laws in the United States and their impact on employer-employee relationships.

- **BUA259 Intermediate Accounting II** – The second of two in-depth financial accounting courses. Theory, concepts and applications are stressed. Topics include time value of money, current and non-current liabilities, leases, deferred taxes, retirement benefits, stockholder’s equity, earning per share, accounting changes and errors, and statement of cash flows.
- **BUA260 Auditing** – A study of the planning, evidence gather, internal control review, sampling, and application of procedures used to audit assets, liabilities, equity and related income statement accounts of a profit-oriented enterprises. Includes an evaluation of the audit profession including professional standards, ethics and liability of CPAs.
- **BUA270 Career Development** - This course provides the opportunity for documenting career skills and articulating career plans. Students also analyze trends and opportunities in their targeted careers, and reflect on learning experiences in their field of study.

General Education Requirements

In addition to the designated courses outlined for each specific field, students seeking an Associate Degree must complete additional general education courses. The six following courses are four credits each, totaling in 24 credits of general education requirements.

- **BIO102 Introduction to Biology** - This course introduces major concepts of cell biology, including cell physiology and structure, molecular biology, genetics, and evolution. Course is a prerequisite for professional health-science programs.
- **BPS102 Business and Professional Speech** - This course focuses on student’s awareness, knowledge and recall, comprehension and understanding, and information used in new and different situations. During the course, student will learn 1) Analysis – examination and categorization of pieces of information, 2) Synthesis – combination of information to create something new, and 3) Evaluation – value judgment supported by reasoning.
- **CPS101 Computer Science I** - It studies fundamental computer concepts and methods of object-oriented program development and design. The course also covers language systems and semantics, structured program verification, different language paradigms, and documentation techniques. Students use a structured, high-level object-oriented programming language and learn to use both text-oriented and windows-based user interfaces.
- **CRT101 Critical Thinking** - This course enables the student to identify logical fallacies in selected readings including things written by their classmates and by themselves, demonstrate the capacity for self-critique through the writing of a paper in which they identify alternative

assumptions that would lead to different conclusions, and assess the advantages and disadvantages of alternative formulations of any argument. It also teaches to identify and analyze a recent ethical lapse that occurred in a business organization, the nature of the lapse, and provide a possible explanation for the lapse and alternative solutions to prevent similar lapses.

- **ENG101 College Composition** - Through the course, students will learn to write a professional-quality resume, memo, and letter, identify, analyze, and emulate some basic features of a professional report/article typical for their major field. This course also teaches follow the guidelines and do appropriate research to submit a basic grant proposal, use writing to reflect upon the significance of business, technological, and industrial activity for local and global economies, local and global cultures, human health, and the environment, and articulate their response to ethical issues raised by professional practices.
- **MAT101 Algebra** - This course concentrates on making students understand the study skills for success in mathematics and using a calculator, able to set and other basic concepts, and understand the properties of and operations with real numbers.
- **PSY101 Introduction to Psychology** - This course summarizes accountable terminal objectives, explain and give names associated with the major psychology theories, and biological and environmental factors play a role in shaping behavior and development. Students will learn to distinguish between and apply principles of classical conditioning, operant conditioning, and cognitive learning, name and describe stage theories of development relative to physical, cognitive, and psychosocial issues and correctly identify the theorist associated with each, and define abnormal behavior and support the definition, provide examples of situations where counseling or treatment could be advised or necessary.