# **BUSINESS ADMINISTRATION** (BA)

#### BA101 Introduction to Business 4 credits (4 lec hrs/wk)

This course surveys American business organization, operation, and management. This course develops an awareness of the nature of business in the capital system. Introduction of the basic concepts of management, marketing, human resources, and financial management. Utilizing a business simulation gives students the opportunity to develop critical thinking and analytic skills.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA120 Leadership Development 3 credits (3 lec hrs/wk)

This course introduces leadership and group dynamics theory and skills to identify and develop the qualities of effective leadership that are essential for career, organizational, and personal success. The course will integrate leadership models and theories with current leadership practices within a multicultural context.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA145 Business Field Trip 2 credits (5 lec hrs/wk)

The actitivities in this course are designed to inspire future business leaders with ideas of some of the exciting academic and career choices they can make. Students will visit non-profits, multi-national firms, and the offices of state legislators in Salem.

This course may be taken 1 time for credit.

Course classification: CTE

BA150 Introduction to Entrepreneurship 3 credits (3 lec hrs/wk) Entrepreneurship is an exciting opportunity for students to learn about potential business ownership, becoming the creator of jobs in the community. The Introduction to Entrepreneurship course will focus on the leadership skills and entrepreneurial traits needed to be successful. This course may be taken 1 time for credit.

Course classification: CTE

#### BA156 Essentials of Economics 3 credits (3 lec hrs/wk)

This course provides an introduction to the fundamental principles of microeconomics and macroeconomics. It covers topics such as supply and demand, market structures, national income, monetary and fiscal policy, and international trade. The course also explores contemporary economic issues and their impact on individuals and society.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA177 Payroll Records and Accounting 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA111) or (BA211)

Become familiar with the basic knowledge and skills of payroll accounting. Provides practice in all payroll operations such as calculation of gross pay and of applicable withholding and deductions, journalizing and posting payroll transactions, and reporting various federal and state obligations.

This course may be taken 1 time for credit.

Course classification: LDC

### BA180 Internship: Business Administration 1-12 credits (3 lab hrs/wk/cr)

Prerequisite(s): Instructor consent

Practical on-site experience that will allow students to explore workplace environments and career options.

This course may be taken 12 times for credit.

Course classification: LDC

# **BA203** Intro. to International Business 3 credits (3 lec hrs/wk) Explores the broad field of international trade. It forms a foundation for future study and specialization in the international business field. Students will gain an understanding of the institutions, environments, forces, and problems that are involved when businesses operate in foreign economies.

This course may be taken 1 time for credit.

Course classification: LDC

## **BA205 Solving Communication Problems With Technology** 4 credits (4 lec hrs/wk)

Prerequisite(s): (WR115) or (WR121Z)

Focuses on using current technology to create, revise, and design business documents: letters, memos, e-mail, reports, minutes, simple instructions, and resumes. Students will use library and Internet resources to collect information. Includes oral presentations using technology presentation tools.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA206 Management Fundamentals 4 credits (4 lec hrs/wk)

Introduces business management theory, including the basic functions of planning, organizing, directing, leading, and controlling as well as factors contributing to change in current management approaches. The course focuses on the four key responsibilities of management: planning, organizing, leading and control Recommended: BA 101, Introduction to Business.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA211 Principles of Accounting I 4 credits (4 lec hrs/wk)

Prerequisite(s): (MTH60) or (MTH82)

This is the first term of the accounting principles sequence. Introduces financial accounting theory, including the accounting cycle, analysis and recording of transactions, and reporting financial information in accordance with Generally Accepted Accounting Principals (GAAP). The course emphasizes the theoretical foundations of accounting and analytical skills needed by business and accounting students.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA212 Principles of Accounting II 4 credits (4 lec hrs/wk)

Prerequisite(s): (BA111) or (BA211)

This is the second term of the accounting principles sequence. Introduces financial accounting theory, including accounting systems, management control, depreciation, merchandise inventory, evaluation, partnership and corporate accounting, capital stock, investments, statement of cash flow and financial statement analysis. The course continues emphasis on the the theoretical foundations of accounting and analytical skills needed by business and accounting students.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA213 Principles of Accounting III 4 credits (4 lec hrs/wk)

Prerequisite(s): (BA101) or (BA111) or (BA211)

This is the third term of the accounting principles sequence. Covers accounting information from management perspective for planning, performance evaluation and for decision making purposes. Includes cost concepts, product costing, cost-volume-profit relationships, profit planning, variance analysis, responsibility accounting and capital budgeting.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA215 Cost Accounting 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA111) or (BA212)

This course develops techniques for determing product costs under job order, process and standard costing, and introduces cost analysis for decision making.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA217 Accounting Process 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA111) or (BA211)

Introduces fully integrated accounting software. Additionally, the student will review and apply basic accounting systems in practical applications. These will range from working with journals and ledgers, to the application of accounting systems on a microcomputer and analyzing financial statements.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA220 Tax Accounting: Personal Income Tax 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA111) or (BA211)

A beginning course in federal income tax preparation. Designed to introduce students to the Federal tax system for individuals and businesses. Students will learn how to complete basic schedules and forms, including the W-2, W-3, and W-4 forms.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA222 Financial Management 3 credits (3 lec hrs/wk)

Prerequisite(s): (MTH60)

Covers basic financial concepts and practices and includes analysis of company resources, types and sources of financing, forecasting and planning methods, and the roles of capital markets. It includes key financial topics such as analysis of financial statements, cash flow, and break-even calculations, working capital management, time value of money, and capital budgeting.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA223 Principles of Marketing 4 credits (4 lec hrs/wk)

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. This course may be taken 1 time for credit.

This course may be taken in

Course classification: LDC

#### BA224 Human Resource Management 4 credits (4 lec hrs/wk)

The student will be introduced to personnel functions as they relate to the management of the human resources of an organization. Areas of concentration will include employee selection, training, and compensation.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA230 Business Law 4 credits (4 lec hrs/wk)

Introduces the student to the legal environment of business. Students will explore/understand the specific legal issues in conducting business. Includes the function and operation of the courts, business crimes, torts, contract law, intellectual property, the application of the Uniform Commercial Code to business activities and recent developments in business law, such as cyberlaw and electronic commerce.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA233 E-Marketing 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA223)

Learn the practical applications of diverse online marketing components such as searches and optimization, tracking, reporting, and social media. Online marketing strategies will be introduced to guide creation, promotion, and tracking of an online presence for a person, brand, or company.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA238 Sales 3 credits (3 lec hrs/wk)

This course involves the role of sales as an integral part of the total marketing function. The application of selling to the behavioral science will be included with special emphasis on sales psychology, sales techniques and the fundamental principles of sales communication.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA239 Advertising 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA223)

A detailed examination of the purpose, preparation, placement, and analysis of the various types of advertisements and relative merits of media such as television, internet, radio and the newspaper. Involves practice in the planning and analysis of complete advertising campaigns and their coordination with other marketing strategies.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA240 Fund Accounting 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA111) or (BA211)

This course presents accounting for governmental and non-profit organizations. It includes budgetary and expenditure control, as well as considerations, reporting and operations of general, special revenue, and capital projects.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA249 Retailing 3 credits (3 lec hrs/wk)

A study of retail strategy, structure, and management. The course stresses the role of the supervisor in the daily operation of retail work. This course may be taken 1 time for credit.

Course classification: LDC

#### BA250 Applied Entrepreneurship 3 credits (3 lec hrs/wk)

Prerequisite(s): (BA150)

What is entrepreneurship? Who are entrepreneurs? How does one become an entrepreneur? This course examines the key questions encountered by individuals considering the path of business ownership. We focus on examining the history and role of entrepreneurs in the economy, characteristics of entrepreneurs, career paths of entrepreneurship and one's personal potential as an entrepreneur. In addition, we will discuss the basic principles of business entrepreneurship, including planning, organizing, innovation, staffing, and leading, stressing those elements needed for financial achievement and personal reward.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA277 Business Ethics 3 credits (3 lec hrs/wk)

Presents the ethical issues currently facing business. Provides a framework for identifying, analyzing, and resolving ethical dilemmas encountered in daily life.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA280 CWE: Business Admin 1-12 credits (3 lab hrs/wk/cr)

Prerequisite(s): Instructor consent

Practical on-site experience that will allow students to test knowledge learned in the classroom and explore a variety of workplaces in which to apply that knowledge.

This course may be taken 12 times for credit.

Course classification: LDC

#### BA285 Human Relations in Organizations 3 credits (3 lec hrs/wk)

This course explores interactions in organizations by examining human perceptions, communications, small group dynamics and leadership. Includes the dynamics of change, cultural diversity, substance abuse, work stress, ethics and social responsibility, career development, and the challenges of globalization.

This course may be taken 1 time for credit.

Course classification: LDC

#### BA292 Entrepreneurship Capstone 3 credits (3 lec hrs/wk)

Prerequisite(s): ( BA101 and BA150 and BA205 and BA206 and BA222 and BA239 )  $\,$ 

Students develop an ePortfolio highlighting their program completion achievements. Throughout this course the student will be guided towards integrating their learning using a variety of activities such as reflecting, documenting, interviewing, volunteering, or taking part in other academic or community based events.

This course may be taken 1 time for credit.

Course classification: CTE