

# BUSINESS ADMINISTRATION

Cascade Campus  
Technology Education Building (TEB), Room 210  
971-722-5317

Rock Creek Campus  
Building 3, Room 201  
971-722-7235

Sylvania Campus  
TCB Room 312  
971-722-4292

Extended Learning Campus  
Southeast Center  
Mt. Scott Hall (MSH), Room 103  
971-722-6146

[www.pcc.edu/programs/business/](http://www.pcc.edu/programs/business/)

## CAREER AND PROGRAM DESCRIPTION

Four associate of applied science degrees in business administration are offered. They are: Accounting, Management, Marketing and Retail Management. These two-year degrees emphasize skills to be used on the job upon completion of the degree requirements and are not designed for students intending to transfer to four-year schools. If transferability of courses is a concern, students should consult with the institution of their choice regarding transfer possibilities.

Due to the rapid changes in employment opportunities, technological advances and certifying agency regulations, Business programs are subject to change. Students must meet PCC's writing and math competencies prior to graduation. See Comprehensive Degree Requirements in this catalog.

The Retail Management Degree is supported by local trade associations in the grocery retail business. The degree is designed for those working in the industry that desire to enhance their current skills and to better prepare for career advancement in this industry. Students seeking employment in the retail sector will also find this degree helpful. Students will take classes in business communication, marketing, management and accounting. The Retail Management Certificate is approved by the Western Association of Food Chains (WAFC) and supported by several major retailers. See this link for a list of major retail members: [www.wafc.com/links/groceryretailers.htm](http://www.wafc.com/links/groceryretailers.htm).

College entry-level competencies in English and in computational skills must be met. Placement tests are available for writing and math. Additional requirements for individual business courses are listed in the Course Description section of this catalog.

This program and individual courses are available at several PCC locations.

## DEGREES AND CERTIFICATES OFFERED

### Associate of Applied Science Degree

- Accounting
- Marketing
- Management
- Retail Management

### One-Year Certificate

- Accounting Clerk

### Less than One-Year Certificate

- Accelerated Accounting
- Marketing
- Retail Management

### Less than One-Year: Career Pathway Certificate

- Retail Sales and Service
- Entry-Level Accounting Clerk

## ACCOUNTING AAS DEGREE

Minimum 92 credits. Students must also meet Associate Degree Comprehensive Requirements and Associate of Applied Science Requirements. Students must complete a total of sixteen credits of General Education. Some courses specified within the program may be used as General Education. Students should consult with program advisors for course planning.

### Accounting Degree Credit Summary

BA	50
Business Program Electives	11
EC	8
Remaining General Education	8
CAS	6
PHL/BA	4
WR	4
OS	1
Credit Total 92	

### Accounting Degree Courses

BA	101	Introduction to Business	4
BA	111	Introduction to Accounting <sup>1</sup>	3
BA	131	Computers in Business	4
BA	177	Payroll Accounting	3
BA	205	Solving Communication Problems with Technology	4
BA	206	Management Fundamentals	3
BA	211	Principles of Accounting I	3
BA	212	Principles of Accounting II	3
BA	213	Principles of Accounting III	4
BA	222	Financial Management	3
BA	226	Business Law I	4
BA	228	Computer Accounting Applications	3
BA	240	Nonprofit Financial Management and Accounting	(4)
	or		
BA	242	Introduction to Investments	3
BA	256	Income Tax	3
BA	285	Human Relations-Organizations	3
CAS	170	Beginning Excel	3
	or		
CAS	171	Intermediate Excel	(3)
CAS	216	Beginning Word	3
	or		
CAS	217	Intermediate Word	(3)
EC	201	Principles of Economics: Microeconomics*	4
EC	202	Principles of Economics: Macroeconomics*	4
OS	131	10-key on Calculators	1

PHL	202	Introduction to Philosophy: Elementary Ethics*	4
		or	
PHL	209	Business Ethics*	(4)
		or	
BA	277	Business Practices and Contemporary Social Issues	(4)
WR	121	English Composition	4
Business Program Electives <sup>2</sup>			11
Remaining General Education			8

\*Could be used as General Education

<sup>1</sup>Students who have completed high school bookkeeping or have had work experience with full-cycle bookkeeping responsibilities should substitute a business elective and start the accounting series BA 211 in the second term.

<sup>2</sup>Students working toward the Accounting Degree must complete business electives selected from list of Business Program Electives which appears at the end of the program description in this section.

## ACCOUNTING CLERK ONE-YEAR CERTIFICATE

Minimum 48 credits. Students must meet certificate requirements.

### Accounting Clerk Certificate Credit Summary

BA	30
Accounting Clerk EC Electives	4
WR	4
CAS	3
Accounting Clerk CAS Electives	3
Business Program Electives	3
OS	1
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	Credit Total 48

### Accounting Clerk Courses

BA	101	Introduction to Business	4
BA	111	Introduction to Accounting <sup>1</sup>	3
BA	131	Computers in Business	4
BA	177	Payroll Accounting	3
BA	205	Solving Communication Problems with Technology	4
BA	211	Principles of Accounting I	3
BA	212	Principles of Accounting II	3
BA	228	Computer Accounting Applications	3
BA	285	Human Relations-Organizations	3
CAS	121	Beginning Keyboarding	3
		or	
CAS	122	Keyboarding for Speed & Accuracy <sup>2</sup>	(3)
OS	131	10-key on Calculators	1
WR	121	English Composition	4
Accounting Clerk CAS Electives			3
Accounting Clerk Economic Electives <sup>3</sup>			4
Business Program Electives <sup>4</sup>			3

### Accounting Clerk Computer Applications Electives

CAS	170	Beginning Excel	3
CAS	171	Intermediate Excel	3
CAS	216	Beginning Word	3
CAS	217	Intermediate Word	3

### Accounting Clerk Economics Electives

EC	200	Introduction to Economics	4
EC	201	Principles of Economics: Microeconomics	4
EC	202	Principles of Economics: Macroeconomics	4

<sup>1</sup>Students who have completed high school bookkeeping or have had work experience with full-cycle bookkeeping responsibilities should substitute an approved business elective and start the accounting series BA 211 in the second term.

<sup>2</sup>Students who can touch type more than 40 words per minute should substitute an approved business elective.

<sup>3</sup>Students considering the Associate of Applied Science (Accounting) degree are recommended to take EC 201 or EC 202.

<sup>4</sup>Students working toward the Accounting Clerk Certificate must complete business electives selected from list of Business Program Electives which appears at the end of the program description in this section.

## ACCELERATED ACCOUNTING LESS THAN ONE-YEAR CERTIFICATE

Minimum 29 credits. Students must all meet certificate requirements.

### Accelerated Accounting Certificate Credit Summary

BA	12
CAS	9
Business Program Electives	3
WR	3
CG	1
OS	1
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	Credit Total 29

### Accelerated Accounting Courses

BA	111	Introduction to Accounting <sup>1</sup>	3
BA	177	Payroll Accounting	3
BA	211	Principles of Accounting I	3
BA	228	Computer Accounting Applications	3
CAS	121	Beginning Keyboarding	3
		or	
CAS	122	Keyboarding for Speed & Accuracy <sup>2</sup>	(3)
CAS	170	Beginning Excel	3
		or	
CAS	171	Intermediate Excel	(3)
CAS	216	Beginning Word	3
		or	
CAS	217	Intermediate Word	(3)
CG	209	Job Finding Skills	1
OS	131	10-Key on Calculators	1
WR	90	Writing 90	3
		or	
WR	115	Introduction to Expository Writing	(4)
		or	
WR	121	English Composition	(4)
Business Program Electives <sup>3</sup>			3

<sup>1</sup>Students who have completed high school book keeping or have had work experience with full-cycle bookkeeping responsibilities should substitute a business elective and start the accounting series BA 211 in the second term.

<sup>2</sup>Students who can touch type more than 40 words per minute should substitute an approved business elective.

<sup>3</sup>Students working toward the Accelerated Accounting Clerk Certificate must complete business electives selected from list of Business Program Electives which appears at the end of the program description in this section.

## ENTRY-LEVEL ACCOUNTING CLERK: CAREER PATHWAY CERTIFICATE

Minimum 14 credits. Students must also meet certificate requirements. The Entry-Level Accounting Clerk Certificate is a Career Pathway. All courses are contained in the Accounting AAS Degree.

BA	101	Introduction to Business	4
BA	111	Introduction to Accounting	3
BA	131	Computers in Business	4
BA	228	Computer Accounting Applications	3

## MANAGEMENT AAS DEGREE

Minimum 91 credits. Students must also meet Associate Degree Comprehensive Requirements and Associate of Applied Science Requirements. Students must complete a total of sixteen credits of General Education. Some courses specified within the program may be used as General Education. Students should consult with program advisors for course planning.

### Management Degree Credit Summary

BA	37
Management Degree Electives	15
Remaining General Education	12
CAS	9
Management Support Electives	9
EC	4
WR	4
OS	1

Credit Total 91

### Management Degree Courses

BA	101	Introduction to Business	4
BA	111	Introduction to Accounting <sup>1</sup>	3
BA	131	Computers in Business	4
BA	205	Solving Communication Problems with Technology	4
BA	206	Management Fundamentals	3
BA	211	Principles of Accounting I	3
BA	212	Principles of Accounting II	3
BA	223	Principles of Marketing	3
BA	224	Human Resource Management	3
BA	226	Business Law I	4
BA	285	Human Relations in Organizations	3
CAS	121	Beginning Keyboarding	3
	or		
CAS	122	Keyboarding for Speed and Accuracy	(3)
CAS	170	Beginning Excel	3
	or		
CAS	171	Intermediate Excel	(3)
CAS	216	Beginning Word	3
	or		
CAS	217	Intermediate Word	(3)
EC	201	Principles of Economics: Microeconomics*	4
	or		
EC	202	Principles of Economics: Macroeconomics	(4)
OS	131	10- Key on Calculators	1
WR	121	English Composition	4
Management Support Electives			9
Management Degree Electives			15
Remaining General Education			12

\*Could be used as General Education

## Management Degree Electives

BA	177	Payroll Accounting	3
BA	203	Introduction to International Business	3
BA	207	Introduction to E-Commerce	4
BA	213	Principles of Accounting III	4
BA	218	Personal Finance	3
BA	228	Computer Accounting Applications	3
BA	238	Sales	3
BA	239	Advertising	3
BA	242	Introduction to Investments	3
BA	250	Small Business Management	3
BA	280A	CE: Business Experience <sup>2</sup>	varied
BA	280B	CE: Business Experience-Seminar <sup>2</sup>	1

## Management Support Electives

CAS	109	Beginning PowerPoint	1
CAS	111D	Beginning Web Site Creation: Dreamweaver 3	3
CAS	140	Beginning Access	3
CAS	171	Intermediate Excel	3
CAS	217	Intermediate Word	3
CAS	231	Publisher	3
OS	240	Filing and Records Management	4

<sup>1</sup>Students who have completed high school bookkeeping or have had work experience with full-cycle bookkeeping responsibilities should substitute a business elective and start the accounting series with BA 211 in the second term. Business electives follow at the end of the Business Administration section.

<sup>2</sup>Complete 12 BA Credits before enrolling

## MARKETING AAS DEGREE

Minimum 91 credits. Students must also meet Associate Degree Comprehensive Requirements and Associate of Applied Science Requirements. Students must complete a total of sixteen credits of General Education. Some courses specified within the program may be used as General Education. Students should consult with program advisors for course planning.

### Marketing Degree Credit Summary

BA	46
Business Program Electives	13
CAS	9
Remaining General Education	8
EC	4
SP	4
WR	4
Co-op Ed or Marketing CAS Elective	3

Credit Total 91

### Marketing Degree Courses

BA	101	Introduction to Business	4
BA	111	Introduction to Accounting <sup>1</sup>	3
BA	131	Computers in Business	4
BA	203	Introduction to International Business	3
BA	205	Solving Communication Problems with Technology	4
BA	211	Principles of Accounting I	3
BA	223	Principles of Marketing	3
BA	226	Business Law I	4
BA	234	International Marketing <sup>2</sup>	3
BA	238	Sales	3
BA	239	Advertising	3
BA	249	Principles of Retailing & E-tailing	3
BA	250	Small Business Management	3
BA	285	Human Relations - Organizations	3
BA	280A/BA 280B		3
	or		
Marketing CAS Elective			(3)

CAS 121	Beginning Keyboarding <sup>3</sup>	3
CAS 170	Beginning Excel	3
CAS 216	Beginning Word	3
EC 200	Introduction to Economics*	4
SP 111	Public Speaking*	4
WR 121	English Composition	4
Business Program Electives <sup>4</sup>		13
Remaining General Education		8

\*Could be used as General Education

#### Marketing CAS Electives

CAS 111D	Beginning Web Site Creation: Dreamweaver	3
CAS 111F	Beginning Web Site Creation: FrontPage	3
CAS 140	Beginning Access	3
CAS 171	Intermediate Excel	3
CAS 231	Publisher	3

<sup>1</sup>Students who have completed high school bookkeeping or have had work experience with full-cycle bookkeeping responsibilities should substitute a Business elective and start the accounting series with BA 211 in the second term. Business Program electives are listed at the end of the business administration section.

<sup>2</sup>May substitute Business elective.

<sup>3</sup>Students who can touch type should substitute a Business elective.

<sup>4</sup>Students working toward the marketing degree program must complete Business electives selected from list of "Business Programs Electives which appears at the end of the program descriptions in this section.

### MARKETING LESS THAN ONE-YEAR CERTIFICATE

Minimum 44 credits. Students must also meet certificate requirements. The Marketing Certificate is a related certificate. All courses are contained in the Marketing AAS Degree.

#### Marketing Certificate Credit Summary

BA	30
Business Program Electives	6
CAS	4
WR	4
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Credit Total	44

#### Marketing Certificate Courses

BA 101	Introduction to Business	4
BA 111	Introduction to Accounting <sup>1</sup>	3
BA 131	Computers in Business	4
BA 223	Principles of Marketing	3
BA 238	Sales	3
BA 239	Advertising	3
BA 249	Principles of Retailing and E-tailing	3
BA 280A	CE: Business Experience	3
BA 280B	CE: Business Experience – Seminar	1
BA 285	Human Relations - Organizations	3
CAS 121A	Beginning Keyboarding <sup>2</sup>	1
CAS 216	Beginning Word	3
WR 121	English Composition	4
Business Program Electives <sup>3</sup>		6

<sup>1</sup>Students who have completed high school bookkeeping or have had work experience with full-cycle bookkeeping responsibilities should substitute a Business elective.

<sup>2</sup>Students who can touch type should substitute an approved Business elective.

<sup>3</sup>Students working toward the Marketing Certificate must complete business electives selected from list of Business Program Electives which appears at the end of the program description in this section.

### RETAIL MANAGEMENT AAS DEGREE

Minimum 95 credits. Students must also meet Associate Degree Comprehensive Requirements and Associate of Applied Science Requirements. Students must complete a total of sixteen credits of General Education. Some courses specified within the program may be used as General Education. Students should consult with program advisors for course planning.

#### Retail Management Degree Credit Summary

BA	44
SP	12
Business Program Electives	10
EC	8
Remaining General Education	8
BA/CIS	4
MTH	4
WR	4
HE	1
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Credit Total	95

#### Retail Management Degree Courses

BA 111	Introduction to Accounting	3
or		
BA 211	Principles of Accounting I <sup>1</sup>	(3)
BA 131	Computers in Business	4
or		
CIS 120	Computer Concepts I*	(4)
BA 205	Solving Communication Problems with Technology	4
BA 206	Management Fundamentals	3
BA 212	Principles of Accounting II	3
BA 213	Principles of Accounting III	4
BA 223	Principles of Marketing	3
BA 224	Human Resource Management	3
BA 226	Business Law I	4
BA 238	Sales	3
BA 249	Principles of Retailing and E-tailing	3
BA 250	Small Business Management	3
BA 251	Office Management	3
BA 280A	CE: Business Experience	2
BA 285	Human Relations-Organizations	3
EC 201	Principles of Economics: Microeconomics*	4
EC 202	Principles of Economics: Macroeconomics*	4
HE 112	First Aid and Emergency Care	1
MTH 30	Business Math (or MTH 60 or higher)	4
SP 111	Public Speaking*	4
SP 130	Business and Professional Speech Comm	4
SP 140	Introduction to Intercultural Communication*	4
WR 121	English Composition	4
Remaining General Education		8
Business Program Electives <sup>2</sup>		10

\*Could be used as General Education

<sup>1</sup>Students that have not taken high school bookkeeping or have no work experience with full cycle bookkeeping should take BA 111 – Introduction to Accounting before enrolling in BA 211.

<sup>2</sup>Students working toward the Retail Management Degree must complete business electives selected from list of Business Program Electives which appears at the end of the program description in this section.

## RETAIL MANAGEMENT LESS THAN ONE-YEAR CERTIFICATE

Minimum 34 credits. Students must also meet certificate requirements. The Retail Management Certificate is a related certificate. All courses are contained in the Retail Management AAS Degree.

### Retail Management Certificate Credit Summary

BA	22
BA/CIS	4
MTH	4
SP	4
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	Credit Total 34

### Retail Management Certificate Courses

BA	131	Computers in Business	4
	or		
CIS	120	Computer Concepts I	(4)
BA	205	Solving Communication Problems with Technology	4
BA	206	Management Fundamentals	3
BA	211	Principles of Accounting I	3
BA	223	Principles of Marketing	3
BA	224	Human Resources Management	3
BA	249	Principles of Retailing and E-tailing	3
BA	285	Human Relations - Organizations	3
MTH	30	Business Math (or MTH 60 or higher)	4
SP	111	Public Speaking	4

## RETAIL SALES AND SERVICE: CAREER PATHWAY CERTIFICATE

Minimum 13 credits. Students must also meet certificate requirements. The Retail Sales and Service Certificate is a career pathway. All courses are contained in the Retail Management AAS Degree.

BA	111	Introduction to Accounting	3
BA	131	Computers in Business	4
BA	249	Principles of Retailing & E-tailing	3
BA	285	Human Relations-Organizations	3

### Business Program Electives

These business electives apply to all business administration degrees and certificates that have Business Program Electives identified in the curriculum.

BA	131	Computers in Business	4
BA	141	Introduction to International Business Law	3
BA	177	Payroll Accounting	3
BA	203	Introduction to International Business	3
BA	205	Solving Communication Problems With Technology	4
BA	206	Management Fundamentals	3
BA	207	Introduction to E-Commerce	4
BA	208	Introduction to Nonprofits & Philanthropy	4
BA	211	Principles of Accounting I	3
BA	212	Principles of Accounting II	3
BA	213	Principles of Accounting III	4
BA	215	Basic Cost Accounting	3
BA	218	Personal Finance	3
BA	222	Financial Management	3
BA	223	Principles of Marketing	3
BA	224	Human Resource Management	3
BA	226	Business Law I	4
BA	227	Business Law II	3
BA	228	Computer Accounting Applications	3
BA	234	International Marketing	3

BA	237	Fundamentals of Import/Export	3
BA	238	Sales	3
BA	239	Advertising	3
BA	240	Nonprofit Financial Mgmt and Accounting	4
BA	242	Introduction to Investments	3
BA	249	Principles of Retailing and E-Tailing	3
BA	250	Small Business Management	3
BA	255	Project Management-Business Environments	4
BA	256	Income Tax	3
BA	277	Business Practices and Contemporary Social Issues	4
BA	280A	CE: Business Experience	varied
BA	280B	CE: Business Experience-Seminar	1
BA	285	Human Relations-Organizations	3
BA	9235	Financial Statement Analysis	3
BA	9703	Income Tax Preparation: Basic	8
BA	9706	Income Tax Preparation: Advanced	3
CAS	109	Beginning PowerPoint	1
CAS	111D	Beginning Web Site Creation: Dreamweaver	3
CAS	122	Keyboarding for Speed and Accuracy	3
CAS	123	Production Keyboarding	3
CAS	133	Basic Computer Skills/Microsoft Office	4
CAS	140	Beginning Access	3
CAS	170	Beginning Excel	3
CAS	171	Intermediate Excel	3
CAS	216	Beginning Word	3
CAS	216A	Beginning Word	1
CAS	217	Intermediate Word	3
CAS	231	Publisher	3
CAS	246	Integrated Computer Projects	4
OS	131	10-Key on Calculators	1
OS	240	Filing and Records Management	4
RE	100	Introduction to Real Estate	3
RE	250	Real Estate Investments I	3

## INTERNATIONAL BUSINESS PROGRAM AWARD

The Business Administration Department confers a program award in International Business. This is not a career certificate but a program designed to enhance cultural awareness and expose the student to the international business environment in general. Students will be introduced to international law, international marketing, importing and exporting, global economics and the managerial implications of operating in a foreign environment. Courses may be offered at various locations. Placement test administered through assessment centers. 31 credit hours; includes 16 credit hours of required courses and 15 credit hours of restricted electives.

Note: Program award will be issued by the Sylvania Business Division to students who meet the requirements. Students should contact the Sylvania Business Division in their last term to apply for the award.

### International Business Program Award Core Courses

BA	141	Introduction to International Business Law	3
BA	203	Introduction to International Business	3
BA	234	International Marketing	3
BA	237	Fundamentals of Import/Export	3
EC	230	Contemporary World Economic Issues: International Economics	4
	or		
PS	205	Global Politics: Conflict & Cooperation	(4)
		International Business Electives	15

## International Business Electives

ATH	207	Cultural Anthropology: Culture Concepts	4
ATH	208	Cultural Anthropology: Cultures of the World	4
ATH	209	Cultural Anthropology: Cultural Growth and Change	4
BA	101	Introduction to Business	4
BA	131	Computers in Business	4
BA	205	Solving Communication Problems With Technology	4
BA	206	Management Fundamentals	3
BA	211	Principles of Accounting I	3
BA	212	Principles of Accounting II	3
BA	213	Principles of Accounting III	4
BA	222	Financial Management	3
BA	223	Principles of Marketing	3
BA	224	Human Resource Management	3
BA	226	Business Law I	4
BA	227	Business Law II	3
BA	238	Sales	3
BA	277	Business Practices and Contemporary Social Issues	3
BA	280A	CE: Business Experience	varied
BA	280B	CE: Business Experience-Seminar	1
BA	285	Human Relations-Organizations	3
CAS	133	Basic Computer Skills/Microsoft Office	4
GEO	105	Introduction to Human Geography	4
GEO	106	Geography of the Developed World	4
GEO	107	Geography of the Developing World	4
HST	103	Western Civilization: Modern Europe	4
HST	104	History of Eastern Civilizations: Middle East	4
HST	105	History of Eastern Civilizations: India and Subcontinent	4
HST	106	History of China	4
HST	278	Russian History I	4
PHL	202	Introduction to Philosophy: Elementary Ethics	4
PS	220	U.S. Foreign Policy	4
WR	121	English Composition	4

Any modern language including English for Speakers of Other Languages (limited to nine credit hours)

## COURSE DESCRIPTIONS

**BA 98 Business Administration: Skills and Issues 1.00** Increases academic skills and deepens understanding of business administration as a discipline while supporting work performed in BA 101. Includes 1) a tutorial relating to course concepts and content, 2) academic skill building, including discipline-specific vocabulary, concepts, study skills, investigative techniques, and research mechanics, and 3) a brief community-related learning project to allow for direct application of learning. The overarching goal is to develop a deeper understanding of business practices. Corequisite: BA 101. Audit available.

**BA 101 Introduction to Business 4.00** Survey course in the field of business including topics such as management, finance accounting, marketing, production, computers, international business, small business, investments and other areas of general business interest. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 111 Introduction to Accounting 3.00** Presents double-entry accounting as related to service and merchandising business. Covers accounting cycle, including journalizing, posting to the general ledger, preparation of financial statements, petty cash, bank reconciliations, combined journal, special journals and payroll. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 113 Business Credit Principles 3.00** Introduces credit basics, the function of credit in our economy, credit granting concepts, credit reporting, and credit management procedures, with the goal to minimize bad debt losses and maximize sales volume. Recommend: BA 101. Audit available.

**BA 114 Financial Survival 1.00** Provides basic information and strategies to empower individuals to make positive decisions about funding their education and establishing control over their financial lives, leading to financial independence and reduced life stress. Topics include student financial aid and funding college, budgeting, wise use of credit, controlling debt, basic financial planning, effective financial decision making, and avoiding financial mistakes and pitfalls. BA 114 and CG 114 cannot both be taken for credit. Prerequisite: WR 90, RD 90, and MTH 20 or equivalent placement test scores. Audit available.

**BA 131 Computers in Business 4.00** Course in computer literacy that covers computer concepts and typical activities computers are used for in business. Includes introduction to hardware and software, operating systems, word processing, spreadsheet, database and electronic mail. Appreciate the value of ethical conduct in a business/computer environment. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 141 Introduction to International Business Law 3.00** Surveys international aspects of traditional business law subjects (sales, commercial paper, corporate law, agency, etc.) and related subjects (antitrust law, administrative law, trade regulation, etc.). Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 177 Payroll Accounting 3.00** Learn fundamental skills and basic knowledge in the area of business payroll. The focus of the course is primarily in the following areas: payroll and personnel record keeping, calculation of gross pay using various methods, calculation of Social Security and Medicare taxes, calculation of federal and state income taxes, calculation of federal and state unemployment taxes, journalizing and posting payroll entries, and completing various federal and state forms. Prerequisites: BA 111 Introduction to Accounting or BA 211 or instructor permission. Recommended: MTH 30 Business Mathematics, and Microcomputer experience. Audit available.

**BA 203 Introduction to International Business 3.00** Explores processes of international trade, whether the company is an importer, exporter, or a multinational firm. Forms a basis for further study and specialization in the international business field. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 205 Solving Communication Problems with Technology 4.00** 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. In addition, students will deliver oral presentations using presentation tools. Recommended: WR 121, BA 131, CAS 133, or computer literacy. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 206 Management Fundamentals 3.00** 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. Recommended: BA 101, Introduction to Business. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 207 Introduction to E-Commerce 4.00** Presents concepts and skills for the strategic use of e-commerce and related information technology from three perspectives: business to consumers, business-to-business, and intra-organizational. Examination of e-commerce in altering the structure of entire industries, and how it affects business processes including electronic transactions, supply chains, decision making and organizational performance. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 208 Introduction to Nonprofits and Philanthropy 4.00** Surveys the role of the nonprofit and voluntary organizations in American society including the history, theory and challenges of the third sector. Includes a service learning project where students serve as philanthropists to their local community. Prerequisites: WR 115, RD 115 and MTH 20 or equivalent placement test scores. Recommend: BA 101. Audit available.

**BA 210 Advanced Accounting Spreadsheet Application 3.00** Presents the advanced functions of electronic spreadsheets as related to the accounting profession. Also applies to finance, marketing, operations, and other business occupations. Recommended: CAS 170 or BA 111 or BA 211. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement scores. Audit available.

**BA 211 Principles of Accounting I 3.00** Introduces financial accounting theory, including the accounting cycle, analysis and recording of transactions, and reporting financial information in accordance with generally accepted accounting principles. Recommend: MTH 60 and BA 111. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 212 Principles of Accounting II 3.00** Continues the presentation of fundamental issues begun in BA 211. Introduces statement of cash flows and financial statement analysis. Prerequisite: WR 115, RD 115 and MTH 20 or equivalent placement test scores; and BA 211. Audit available.

**BA 213 Principles of Accounting III 4.00** Covers managerial accounting including cost/volume relationships, manufacturing costs, cost decisions, management planning, budgeting, and responsibility accounting. Prerequisites: BA 211 and its prerequisite requirements. Audit available.

**BA 215 Basic Cost Accounting 3.00** Covers cost accounting concepts, application, and techniques employed in the accumulation and reporting of manufacturing cost data. Particular attention shall be paid to job order costing, process costing, joint and by-product costing, standard costs, budgeting and analysis of variances. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores; and BA 211. Audit available.

**BA 218 Personal Finance 3.00** Studies role of the consumer in our economy, problems of financing family and individual needs, including budgeting, banking relationships, charge accounts, installment buying, insurance, wills, real estate investing and personal taxes. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 222 Financial Management 3.00** 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 the money and capital markets. Recommended: BA 212, MTH 60. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 223 Principles of Marketing 3.00** Provides a general knowledge of marketing with emphasis on the marketing mix elements and target markets for consumer and industrial products. Marketing strategies, customer behavior, and international marketing are topics addressed. Recommended: BA 101. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 224 Human Resource Management 3.00** Attention is given to human behavior, employment, employee development, performance appraisal, wage and salary administration, employment and job rights, discipline and due process, and labor-management relations. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 226 Business Law I 4.00** Discusses fundamental concepts, principles, and rules of law that apply to business transactions. 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. Prerequisites: WR 115, RD 115 and MTH 20 or equivalent placement test scores. Audit available.

**BA 227 Business Law II 3.00** Discusses fundamental concepts, principles and rules of law that apply to business organizations. Includes agency, property law, sales transactions, partnerships, corporations and government regulations. Recommended: BA 226. Prerequisites: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 228 Computer Accounting Applications 3.00** Introduces double-entry, fully integrated computerized general ledger software. Topics include general ledger, accounts receivable, accounts payable, payroll, fixed assets, bank reconciliations, and inventory. Recommended: BA 111 or BA 211 and CAS 133. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 234 International Marketing 3.00** Covers nature and concepts of international marketing including techniques for identifying potential markets and assessing uncontrollable elements such as economic, political and sociocultural environmental factors. International marketing strategies related to product/service, pricing, promotion and distribution are examined. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 237 Fundamentals of Import/Export 3.00** Examines motivations and procedures for the import and export of goods and services. Emphasizes U.S. import/export regulations, documentation, logistics, community resources and customer services. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 238 Sales 3.00** Offers a blend of practicality and theory on industrial, commercial and retail sales. Demonstrates and practices basic sales techniques, explores communication and motivation as they relate to selling and examine the function of sales relative to the total marketing program. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 239 Advertising 3.00** Covers the basics of planning, creating, using, and placing advertising in the business world. Reviews entire field of advertising as basis for students who select advertising as a career or as an integral part of a marketing program. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 240 Nonprofit Financial Management and Accounting 4.00** Develops conceptual foundation underlying the financial management and accounting procedures, records and statements for non-profit organizations. Prerequisites: WR 115, RD 115 and MTH 20 or equivalent placement test scores and BA 111 or BA 211 or equivalent. Audit available.

**BA 242 Introduction to Investments 3.00** Study popular investment vehicles--what they are, how they can be utilized and the risk and return possibilities. Emphasizes stocks and bonds, mutual funds, options and real estate. Examines securities exchanges and the functions of the broker. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 244 Introduction to Records Management 3.00** Offers a study of the life cycle of records on all types of media from creation through disposition. Considers responsibilities of the records manager as they relate to each subsystem of the total records management program and to the needs of all types of organizations. Prerequisite: WR 115, RD 115, MTH 20 or equivalent placement test scores. Audit available.

**BA 249 Principles of Retailing and E-tailing 3.00** Covers analyzing target market, developing retail marketing mix elements, and reviewing store planning techniques used by retailers. Includes discussions of changing retailing environment and impact of government regulations. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 250 Small Business Management 3.00** Designed for students and prospective small business owners and managers. It emphasizes the general functions, procedures, and specific subject areas related to initiating, organizing, and operating a successful small business. It specifically prepares the student to develop a business plan for opening a business. Recommended: BA 101. Prerequisites: WR 115, RD 115 and MTH 20 or equivalent placement test scores. Audit available.

**BA 251 Office Management 3.00** Introduces organizing, planning, leading, and controlling functions of an office and the resulting role and responsibilities of the office manager. Recommended: BA 206. Prerequisite: WR 115, RD 115 and MTH 20 or equivalent placement test scores; and BA 101 or instructor permission. Audit available.

**BA 255 Project Management - Business Environments 4.00** Showcases the evolving interpretation of project management by providing practical information useful to project managers from all disciplines. Discussion topics will include: integration, scope, time, cost, quality, human resource management, communication, risk, and procurement management. This course is one of the Project Management series that includes CAS 220, MSD 279, and CIS 245. Project management is a broad term that can include many areas of a business. Recommend: BA 101, MSD 279, BA 250, and CAS 220. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 256 Income Tax 3.00** Introduces preparation of federal individual and sole proprietorship income tax returns. Provides brief overview of partnership and corporate returns. Audit available.

**BA 270 Global Business Management 3.00** This course explores the contemporary issues and the unique challenges businesses face when moving into the int'l marketplace. The emphasis will be on the changing nature of firms doing business outside their national borders and learn how information technology and technological changes in our society have driven the globalization of products and markets. Recommend: BA 101, BA 203, and BA 234. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 277 Business Practices and Contemporary Social Issues 4.00** Introduces contemporary socio-economic and best practices within the business environment with a focus on global, domestic and internal business concerns. Individual and corporate decision-making will be examined in a rational, pragmatic, responsible and decisive manner. Prerequisite: WR 115, RD 115 and MTH 20 or equivalent placement test scores; and BA 101. Audit available.

**BA 280A Cooperative Education: Business Experience** Offers relevant field experience in business environments in one of the following areas: bookkeeping, marketing, management, international business, advertising, banking, purchasing, investment, finance and customer services (sales or credit services). Allows exploration of career options. Course may be repeated for credit up to 12 credits. Prerequisite: Completion of 12 BA credits and department permission. Prerequisite/concurrent: BA 280B.

**BA 280B CE: Bus Experience - Sem 1.00** Supplements on-the-job experience through feedback sessions, instruction in job-related areas, and linkages to the student's on-campus program. Co-requisite: BA 280A Prerequisite: Department permission required.

**BA 285 Human Relations-Organizations 3.00** Explores interactions in organizations by examining human perceptions, communications, small group dynamics and leadership. Includes dynamics of change, cultural diversity, substance abuse, work stress, ethics and social responsibility, and the challenges of globalization. Prerequisite: WR 115, RD 115, and MTH 20 or equivalent placement test scores. Audit available.

**BA 9235 Financial Statement Analysis I 3.00** Presents techniques used in financial statement analysis from credit manager's perspective. Includes common-sizing, ratio analysis, and cash flow analysis. Recommended: BA 113. Audit available.

**BA 9703 Income Tax Preparation: Basic 8.00** Elements of taxation. Meets the statutory educational requirements for those wishing to be licensed income tax preparers in Oregon. Audit available.

**BA 9706 Income Tax Preparation: Advanced 3.00** Provides comprehensive review of federal individual income tax law for return preparers and consultants. Includes update of changes in current law. Qualifies for CPE credit. Audit available.