BUSINESS ADMINISTRATION

Cascade Campus
Technology Education Building (TEB), Room 205
971-722-5224

Rock Creek Campus
Building 2, Room 210
971-722-7770

Southeast Campus
SCOM 214
971-722-6147

Sylvania Campus
Technology Classroom Building (TCB), Room 312
971-722-4393

pcc.edu/programs/business

CAREER AND PROGRAM DESCRIPTION

Three associate of applied science degrees in business administration are offered. They are: Accounting, Management, and Marketing. 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. Placement tests are available for writing and math. Additional requirements for individual business courses are listed in the Course Description section of this catalog.

DEGREES AND CERTIFICATES OFFERED

ASSOCIATE OF APPLIED SCIENCE DEGREE

Accounting (p. 1)
Management (p. 1)
Marketing (p. 2)

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. In addition to required courses in the program of study, students must satisfy MTH 58/65 competency. Students should consult with program advisors for course planning.

ACCOUNTING DEGREE COURSES

- BA 101 Introduction to Business
- BA 111 Introduction to Accounting
- BA 131 Introduction to Business Technology
- BA 177 Payroll Accounting
- BA 205 Business Communication Using Technology
- BA 206 Management Fundamentals
- BA 211 Principles of Accounting I
- BA 212 Principles of Accounting II
- BA 213 Managerial Accounting
- BA 222 Financial Management
- BA 226 Business Law I
- BA 228 Computer Accounting Applications
- BA 240 Nonprofit Financial Management and Accounting
  or BA 242 Introduction to Investments
- BA 256 Income Tax
- BA 265 Human Relations-Organizations
- CAS 170 Beginning Excel
  or CAS 171 Intermediate Excel
- CAS 216 Beginning Word
  or CAS 217 Intermediate Word
- EC 201 Principles of Economics: Microeconomics
- EC 202 Principles of Economics: Macroeconomics
- OS 131 10-key on Calculators

Choose one of the following:
- PHL 202 Ethics
- PHL 209 Business Ethics
- BA 277 Business Practices and Contemporary Social Issues
- WR 121 English Composition

Business Program Electives (see list below)

Remaining General Education

Total Credits 92

* Could be used as General Education

† 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.

Business Program Electives (p. 3)

MANAGEMENT AAS DEGREE

Minimum 94 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. In addition to required courses in the program of study, students must satisfy MTH 58/65 competency. Students should consult with program advisors for course planning.

 MANAGEMENT DEGREE COURSES

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
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<tr>
<td>BA 101</td>
<td>Introduction to Business</td>
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<td>BA 131</td>
<td>Introduction to Business Technology</td>
<td>4</td>
</tr>
<tr>
<td>BA 150</td>
<td>Intro to Entrepreneurship</td>
<td>4</td>
</tr>
<tr>
<td>BA 205</td>
<td>Business Communication Using Technology</td>
<td>4</td>
</tr>
<tr>
<td>BA 206</td>
<td>Management Fundamentals</td>
<td>3</td>
</tr>
<tr>
<td>BA 211</td>
<td>Principles of Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>BA 213</td>
<td>Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BA 223</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>BA 224</td>
<td>Human Resource Management</td>
<td>3</td>
</tr>
<tr>
<td>BA 226</td>
<td>Business Law I</td>
<td>4</td>
</tr>
<tr>
<td>BA 280A</td>
<td>Cooperative Education: Business Experience</td>
<td>1</td>
</tr>
<tr>
<td>BA 280B</td>
<td>Cooperative Education: Business Experience - Seminar</td>
<td>1</td>
</tr>
<tr>
<td>BA 285</td>
<td>Human Relations-Organizations</td>
<td>3</td>
</tr>
<tr>
<td>BA 295</td>
<td>Management Capstone</td>
<td>2</td>
</tr>
<tr>
<td>CAS 170</td>
<td>Beginning Excel or CAS 171 Intermediate Excel</td>
<td>3</td>
</tr>
<tr>
<td>CAS 216</td>
<td>Beginning Word or CAS 217 Intermediate Word</td>
<td>3</td>
</tr>
<tr>
<td>EC 201</td>
<td>Principles of Economics: Microeconomics</td>
<td>4</td>
</tr>
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<td>EC 202</td>
<td>Principles of Economics: Macroeconomics</td>
<td>4</td>
</tr>
<tr>
<td>WR 121</td>
<td>English Composition</td>
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<td>Management Degree Electives</td>
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<tr>
<td>Remaining General Education</td>
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</tbody>
</table>

Total Credits 94

* EC 201 and EC 202 could be used as General Education

1 Students can take courses from both the Small Business Focus list or the General Management Focus list to fulfill the elective requirements for the Management AAS Degree. Students should choose the courses that are most appropriate for their planned career.

2 Credits for this class may vary from one to six depending on the nature and duration of the cooperative experience. See advisor for details.

 MANAGEMENT DEGREE ELECTIVES

Small Business Focus

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 111</td>
<td>Introduction to Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BA 207</td>
<td>Introduction to E-Commerce</td>
<td>3</td>
</tr>
<tr>
<td>BA 218</td>
<td>Personal Finance</td>
<td>4</td>
</tr>
<tr>
<td>BA 228</td>
<td>Computer Accounting Applications</td>
<td>3</td>
</tr>
<tr>
<td>BA 235</td>
<td>Social Media Marketing</td>
<td>3</td>
</tr>
<tr>
<td>BA 250</td>
<td>Small Business Management</td>
<td>3</td>
</tr>
<tr>
<td>BA 278</td>
<td>Eco-Innovation and Social Entrepreneurship</td>
<td>3</td>
</tr>
<tr>
<td>CAS 111W</td>
<td>Beginning Website Design: WordPress</td>
<td>3</td>
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<tr>
<td>CAS 206</td>
<td>Principles of HTML and CSS</td>
<td>4</td>
</tr>
<tr>
<td>MSD 123A</td>
<td>Innovation and New Products</td>
<td>1</td>
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<tr>
<td>OS 240</td>
<td>Filing and Records Management</td>
<td>4</td>
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</table>

General Management Focus

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>BA 177</td>
<td>Payroll Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BA 203</td>
<td>Introduction to International Business</td>
<td>3</td>
</tr>
<tr>
<td>BA 212</td>
<td>Principles of Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>BA 238</td>
<td>Sales</td>
<td>3</td>
</tr>
<tr>
<td>BA 239</td>
<td>Advertising</td>
<td>3</td>
</tr>
<tr>
<td>BA 249</td>
<td>Principles of Retailing and E-tailing</td>
<td>3</td>
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<tr>
<td>BA 255</td>
<td>Project Management - Business Environments</td>
<td>4</td>
</tr>
<tr>
<td>BA 277</td>
<td>Business Practices and Contemporary Social Issues</td>
<td>4</td>
</tr>
<tr>
<td>MSD 279A</td>
<td>Workplace Quality Improvement</td>
<td>3</td>
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</table>

 Total Credits 94

* Could be used as General Education.
### BUSINESS ADMINISTRATION 2017-18

#### BUSINESS PROGRAM ELECTIVES

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>BA 111</td>
<td>Introduction to Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BA 131</td>
<td>Introduction to Business Technology</td>
<td>3</td>
</tr>
<tr>
<td>BA 141</td>
<td>Introduction to International Business Law</td>
<td>3</td>
</tr>
<tr>
<td>BA 150</td>
<td>Intro to Entrepreneurship</td>
<td>3</td>
</tr>
<tr>
<td>BA 177</td>
<td>Payroll Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BA 203</td>
<td>Introduction to International Business</td>
<td>3</td>
</tr>
<tr>
<td>BA 205</td>
<td>Business Communication Using Technology</td>
<td>3</td>
</tr>
<tr>
<td>BA 206</td>
<td>Management Fundamentals</td>
<td>3</td>
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<tr>
<td>BA 207</td>
<td>Introduction to E-Commerce</td>
<td>3</td>
</tr>
<tr>
<td>BA 208</td>
<td>Introduction to Nonprofits &amp; Philanthropy</td>
<td>3</td>
</tr>
<tr>
<td>BA 209</td>
<td>Introduction to Grant Writing</td>
<td>3</td>
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<td>BA 211</td>
<td>Principles of Accounting I</td>
<td>3</td>
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<td>BA 212</td>
<td>Principles of Accounting II</td>
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<td>BA 213</td>
<td>Managerial Accounting</td>
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<td>Personal Finance</td>
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<td>BA 222</td>
<td>Financial Management</td>
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<td>BA 223</td>
<td>Principles of Marketing</td>
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<td>BA 224</td>
<td>Human Resource Management</td>
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<td>BA 226</td>
<td>Business Law I</td>
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<td>BA 227</td>
<td>Computer Accounting Applications</td>
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<td>BA 234</td>
<td>International Marketing</td>
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<td>BA 235</td>
<td>Social Media Marketing</td>
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<td>BA 237</td>
<td>Fundamentals of Import/Export</td>
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<tr>
<td>BA 238</td>
<td>Sales</td>
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<tr>
<td>BA 239</td>
<td>Advertising</td>
<td>3</td>
</tr>
<tr>
<td>BA 240</td>
<td>Nonprofit Financial Management and Accounting</td>
<td>3</td>
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<tr>
<td>BA 242</td>
<td>Introduction to Investments</td>
<td>3</td>
</tr>
<tr>
<td>BA 249</td>
<td>Principles of Retailing and E-tailing</td>
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</tr>
<tr>
<td>BA 250</td>
<td>Small Business Management</td>
<td>3</td>
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<td>BA 255</td>
<td>Project Management - Business Environments</td>
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<tr>
<td>BA 256</td>
<td>Income Tax</td>
<td>3</td>
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<tr>
<td>BA 277</td>
<td>Business Practices and Contemporary Social Issues</td>
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<tr>
<td>BA 278</td>
<td>Eco-Innovation and Social Entrepreneurship</td>
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<tr>
<td>BA 280A</td>
<td>Cooperative Education: Business Experience</td>
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<tr>
<td>BA 280B</td>
<td>Cooperative Education: Business Experience - Seminar</td>
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<td>BA 281</td>
<td>Accounting Skills Review</td>
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<td>BA 285</td>
<td>Human Relations-Organizations</td>
<td>3</td>
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<td>BA 290</td>
<td>Basic Income Tax Preparation</td>
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<td>BA 9235</td>
<td>Filing and Records Management</td>
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<tr>
<td>CAS 109</td>
<td>Beginning PowerPoint</td>
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<td>CAS 111D</td>
<td>Beginning Website Creation: Dreamweaver</td>
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<tr>
<td>CAS 121</td>
<td>Beginning Keyboarding</td>
<td>3</td>
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<tr>
<td>CAS 122</td>
<td>Keyboarding for Speed and Accuracy</td>
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<tr>
<td>CAS 123</td>
<td>Professional Document Formatting</td>
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<tr>
<td>CAS 133</td>
<td>Basic Computer Skills/Microsoft Office</td>
<td>4</td>
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<td>CAS 140</td>
<td>Beginning Access</td>
<td>3</td>
</tr>
<tr>
<td>CAS 170</td>
<td>Beginning Excel</td>
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<td>CAS 171</td>
<td>Intermediate Excel</td>
<td>3</td>
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<tr>
<td>CAS 176</td>
<td>Beginning Word</td>
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<td>CAS 176A</td>
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<td>CAS 217</td>
<td>Intermediate Word</td>
<td>3</td>
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<tr>
<td>CAS 231</td>
<td>Publisher</td>
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<td>CAS 246</td>
<td>Integrated Computer Projects</td>
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<tr>
<td>OS 131</td>
<td>10-key on Calculators</td>
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<tr>
<td>OS 240</td>
<td>Filing and Records Management</td>
<td>4</td>
</tr>
</tbody>
</table>

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

#### ONE-YEAR CERTIFICATE

- Accounting Clerk (p. 3)
- Marketing (p. 4)

#### LESS THAN ONE-YEAR CERTIFICATE

- Accelerated Accounting (p. 4)

#### LESS THAN ONE-YEAR: CAREER PATHWAY CERTIFICATE

- Entry-Level Accounting Clerk (p. 4)

#### ACCOUNTING CLERK ONE-YEAR CERTIFICATE

Minimum 48 credits. Students must meet all certificate requirements.

#### ACCOUNTING CLERK CERTIFICATE COURSES

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 101</td>
<td>Introduction to Business</td>
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<td>BA 111</td>
<td>Introduction to Accounting</td>
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<tr>
<td>BA 131</td>
<td>Introduction to Business Technology</td>
<td>4</td>
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<td>BA 177</td>
<td>Payroll Accounting</td>
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<td>BA 205</td>
<td>Business Communication Using Technology</td>
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<td>BA 211</td>
<td>Principles of Accounting I</td>
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<td>BA 212</td>
<td>Principles of Accounting II</td>
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<td>BA 225</td>
<td>Accounting Clerk CAS Electives</td>
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<tr>
<td>BA 228</td>
<td>Computer Accounting Applications</td>
<td>3</td>
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<td>BA 285</td>
<td>Human Relations-Organizations</td>
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<tr>
<td>CAS 121</td>
<td>Beginning Keyboarding</td>
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<td>CAS 122</td>
<td>Keyboarding for Speed and Accuracy</td>
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<td>OS 131</td>
<td>10-key on Calculators</td>
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<tr>
<td>Accounting Clerk Economics Electives</td>
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Total Credits: 48

1 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.

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

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

#### ACCOUNTING CLERK COMPUTER APPLICATIONS ELECTIVES

<table>
<thead>
<tr>
<th>Course Code</th>
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<tbody>
<tr>
<td>CAS 170</td>
<td>Beginning Excel</td>
<td>3</td>
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<tr>
<td>CAS 171</td>
<td>Intermediate Excel</td>
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</tbody>
</table>
BUSINESS ADMINISTRATION

BUSINESS PROGRAM ELECTIVES (see list below)

ECONOMICS ELECTIVES

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

Business Program Electives (p. 4)

MARKETING CERTIFICATE COURSES

BA 101  Introduction to Business  4
BA 111 §  Introduction to Accounting  3
BA 131  Introduction to Business Technology  4
BA 205 §  Business Communication Using Technology  4
BA 223  Principles of Marketing  4
BA 235  Social Media Marketing  4
BA 280A  Cooperative Education: Business Experience  3
BA 280B  Cooperative Education: Business Experience - Seminar  1
CAS 170  Beginning Excel  3
WR 121 §  English Composition  4

Business Program Electives (see list below)  12

Total Credits  46

§ Course cannot be substituted with another course.

Business Program Electives (p. 4)

ACCELERATED ACCOUNTING LESS THAN ONE-YEAR CERTIFICATE

Minimum 29 credits. Students must meet all certificate requirements.

ACCELERATED ACCOUNTING CERTIFICATE COURSES

BA 111  Introduction to Accounting  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 and Accuracy  3
CAS 170  Beginning Excel  3
or CAS 171  Intermediate Excel  1
CAS 216  Beginning Word  3
or CAS 217  Intermediate Word  1
CG 209  Job Finding Skills  1
OS 131  10-key on Calculators  1
Choose one of the following:
WR 90  Writing 90  3
WR 115  Introduction to Expository Writing  3
WR 121  English Composition  3

Business Program Electives (see list below)  3

Total Credits  29

1 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.

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

Business Program Electives (p. 4)

ENTRY-LEVEL ACCOUNTING CLERK: CAREER PATHWAY CERTIFICATE

Minimum 14 credits. Students must meet all certificate requirements.

ENTRY-LEVEL ACCOUNTING CLERK COURSES

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

Total Credits  14

BUSINESS PROGRAM ELECTIVES

BA 111  Introduction to Accounting  3
BA 131  Introduction to Business Technology  4
BA 141  Introduction to International Business Law  3
BA 150  Intro to Entrepreneurship  4
BA 177  Payroll Accounting  3
BA 203  Introduction to International Business  3
BA 205  Business Communication Using Technology  4
BA 206  Management Fundamentals  3
BA 207  Introduction to E-Commerce  4
BA 208  Introduction to Nonprofits & Philanthropy  4
BA 209  Introduction to Grant Writing  4
BA 211  Principles of Accounting I  3
BA 212  Principles of Accounting II  3
BA 213  Managerial Accounting  4
BA 215  Business Law I  3
BA 218  Personal Finance  3
BA 222  Financial Management  3
BA 223  Principles of Marketing  4
BA 224  Human Resource Management  3
BA 226  Business Law I  4
BA 227  Business Practices and Contemporary Social Issues  3
BA 228  Computer Accounting Applications  3
BA 234  International Marketing  3
BA 235  Social Media Marketing  4
BA 237  Fundamentals of Import/Export  3
BA 238  Sales  3
BA 239  Advertising  3
BA 240  Nonprofit Financial Management 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

Total Credits  12

§ Should substitute an approved business elective.

Students who can touch type more than 40 words per minute should substitute an approved business elective.

Business Program Electives (p. 4)
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BA 278  Eco-Innovation and Social Entrepreneurship  4
BA 280A  Cooperative Education: Business Experience  1-6
BA 280B  Cooperative Education: Business Experience - Seminar  1
BA 281  Accounting Skills Review  1
BA 285  Human Relations-Organizations  3
BA 290  Basic Income Tax Preparation  3
BA 9235  8
CAS 109  Beginning PowerPoint  3
CAS 111D  Beginning Website Creation: Dreamweaver  3
CAS 121  Beginning Keyboarding  3
CAS 122  Keyboarding for Speed and Accuracy  3
CAS 123  Professional Document Formatting  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  4
OS 240  Filing and Records Management  1

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

BA 101. Introduction to Business. 4 Credits.
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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 111. Introduction to Accounting. 3 Credits.
Introduces 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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 114. Financial Survival. 1 Credit.
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. Introduces 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 are equivalent. Only one may be taken for credit. Prerequisite: (WR 90 and RD 90) or IRW 90 and MTH 20 or equivalent placement. Audit available.

BA 131. Introduction to Business Technology. 4 Credits.
Covers computer concepts and the use of information technology in business organizations including the use of word processing, spreadsheet, and presentation software. Includes introduction to hardware, software, databases, system development, and tools that businesses use for communication and collaboration. Includes appreciating the value of ethical conduct in a business/computer environment and the impact of technology on industry and society. Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 141. Introduction to International Business Law. 3 Credits.
Surveys international aspects of traditional business law subjects (sales, commercial paper, corporate law, agency, etc.) and related subjects (trust law, administrative law, trade regulation, etc.). Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 150. Intro to Entrepreneurship. 4 Credits.
Introduces the managerial practices of successful entrepreneurship in all types of organizations. Evaluates the business skills, leadership skills, traits, and commitment necessary to successfully operate an entrepreneurial venture. Reviews the challenges and rewards of entrepreneurship. Examines entrepreneurial businesses in the United States and their impact on the economy. Considers recent trends in social entrepreneurship. Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement or instructor permission. Audit available.

BA 177. Payroll Accounting. 3 Credits.
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 Credits.
Explores processes of international trade, whether the company is an importer, exporter, or a multinational firm. Forms a basis for further study and research in the international business field. Prerequisite: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 205. Business Communication Using Technology. 4 Credits.
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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 206. Management Fundamentals. 3 Credits.
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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 207. Introduction to E-Commerce. 4 Credits.
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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 208. Introduction to International Business. 3 Credits.
Explores the role of the nonprofit and voluntary organizations in American society including the history, theory and challenges of the third sector. Includes the Students4Giving service learning project where students serve as philanthropists to their local community. Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 209. Introduction to Grant Writing. 4 Credits.
Covers identifying and evaluating appropriate funding sources, developing community relationships, and crafting successful funding proposals. Develops skills and knowledge necessary to prepare a competitive grant application. Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 211. Principles of Accounting I. 3 Credits.
Introduces financial accounting theory, including the accounting cycle, analysis and recording of transactions, and reporting financial information in accordance with Generally Accepted Accounting Principles (GAAP). Recommended: MTH 60 and BA 111. Prerequisite: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 212. Principles of Accounting II. 3 Credits.
Continues the presentation of fundamental issues begun in BA 211. Introduces statement of cash flows and financial statement analysis. Prerequisites: BA 211, and (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.
BA 213. Managerial Accounting. 4 Credits. 
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. Prerequisite: 
BA 211. Audit available.

BA 218. Personal Finance. 4 Credits. 
Explores the role of the consumer in our economy, problems of financing family 
and individual needs, including budgeting, banking relationships, borrowing, 
insurance, risk management, real estate, investing, portfolio management, 
retirement and personal taxes. Prerequisite: (WR 115 and RD 115) or IRW 115 
and MTH 20 or equivalent placement. Audit available.

BA 222. Financial Management. 3 Credits. 
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 and RD 115) or IRW 115 and MTH 20 
or equivalent placement. Audit available.

BA 223. Principles of Marketing. 4 Credits. 
Provides a general knowledge of marketing emphasizing marketing mix 
elements and target markets for consumer and industrial products, marketing 
strategies, customer behavior, market planning and promotion. Recommended: 
BA 101. Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or 
equivalent placement. Audit available.

BA 224. Human Resource Management. 3 Credits. 
Covers 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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit 
available.

BA 226. Business Law I. 4 Credits. 
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 and RD 115) or IRW 115 and 
MTH 20 or equivalent placement. Audit available.

BA 234. International Marketing. 3 Credits. 
Covers nature and concepts of international marketing including techniques for 
identifying potential markets and assessing uncontrollable elements such as 
economic, political, economic-environmental factors. International marketing 
strategies related to product/service, pricing, promotion and 
distribution are examined. Prerequisite: (WR 115 and RD 115) or IRW 115 and 
MTH 20 or equivalent placement. Audit available.

BA 235. Social Media Marketing. 4 Credits. 
Covers the use of social networks and emerging media in marketing and the 
role of social media in developing corporate, institutional or brand identity. Prior 
completion of Principles of Marketing (BA 223) is recommended. Completion of 
Computers in Business (BA 131), Basic Computer Skills (CAS 133) or computer 
literacy recommended. Prerequisites: (WR 115 and RD 115) or IRW 115 and 
MTH 20 or equivalent placement. Audit available.

BA 236. Product Management and Branding. 4 Credits. 
Covers practical implementation of product-centric projects including the 
role of the product manager, product concepts and theory, team building 
and management, cultural considerations and managing development and 
launch schedules. Includes coverage of communication topics specific to 
product introductions and the modern legal framework for products (e.g. 
intellectual property) and branding concepts. Requires team-based approach 
and practical implementation of plans using productivity and scheduling tools. Recommended: BA 223. Prerequisite: (WR 115 and RD 115) or IRW 115 and 
MTH 20 or equivalent placement. Audit available.

BA 237. Fundamentals of Import/Export. 3 Credits. 
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 and 
RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.
BA 280A. Cooperative Education: Business Experience. 1-6 Credit.
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 instructor permission. Required concurrent, one time only: BA 280B.

BA 280B. Cooperative Education: Business Experience - Seminar. 1 Credit.
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 281. Accounting Skills Review. 1 Credit.
Refreshes knowledge of the accounting cycle and deepens understanding of accounting. Includes an initial assessment and provides timely and accurate feedback on journal entries, ledger, adjusting entries, closing entries and financial statement presentation. Prerequisites: (WR 115 and RD 115) or IRW 115 and MTH 20 or equivalent placement, and BA 211.

BA 285. Human Relations-Organizations. 3 Credits.
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 and RD 115) or IRW 115 and MTH 20 or equivalent placement. Audit available.

BA 289. Marketing Capstone. 2 Credits.
Covers the development and presentation of a marketing plan in a team environment, drawing on concepts taught throughout the degree program. Focuses on the elements of planning, market research, development of positive team dynamics and the practical application of marketing techniques. Recommended: students should enroll in this course near the end of their degree program. Prerequisite: Department or instructor approval required.

BA 290. Basic Income Tax Preparation. 8 Credits.
Covers elements of basic tax preparation. Meets the statutory educational requirements for those wishing to be licensed income tax preparers in Oregon. Audit available.

BA 295. Management Capstone. 2 Credits.
Covers the evaluation of business issues and managerial problems posed through case studies and drawing on concepts covered throughout the degree program. The management concepts of planning, organizing, leading/motivating, controlling, and management decision making will be applied to business situations. Recommended: students should enroll in this course near the end of their degree program. Prerequisite: Department or instructor approval required.