

# BUSINESS AND FINANCE

## Associate Degrees

The College Transfer Office (<https://www.dccc.edu/admissions-financial-aid/transfer/transfer-office/>) is set up to help Delaware County Community College students transfer to four-year colleges and universities. If you are planning to transfer, you are strongly encouraged to meet with a transfer advisor within your first two semesters (or before you reach 30 transferable college credits from all institutions attended).

## Associate in Applied Science (AAS) Degrees

### Accounting (ACCT) (<https://catalog.dccc.edu/academic-programs/programs-study/accounting-aas/>)

The career program in Accounting prepares students for various entry-level positions in the field of accounting. It is strongly recommended that students who plan to pursue further studies at a four-year institution immediately after graduation to major in Accounting take the Business Administration with the Accounting Concentration program.

### General Business (BGEN) (<https://catalog.dccc.edu/academic-programs/programs-study/general-business-aas/>)

The General Business (BGEN) program is designed to prepare students for a career in the business environment with a basic comprehension of the key concepts and functions of modern business including fundamental analytical techniques, communication and management. The curriculum is intended to allow sufficient flexibility to afford a broad business perspective and enable specific areas of focus.

## Associate in Science (AS) Degrees

### Business Administration (BUAD) (<https://catalog.dccc.edu/academic-programs/programs-study/business-administration-general-business-as/>)

The Business Administration program provides students with the necessary courses to transfer to a four-year college or university to pursue a baccalaureate degree in business. This curriculum is fully compliant with Pennsylvania Statewide Program-to-Program Articulation Agreement (TAOC) as promulgated by the Pennsylvania Department of Education. This Agreement assures that the BUAD student can transfer their full degree into a baccalaureate program at a participating Pennsylvania affiliated institution, transferring with full Junior class standing. (This includes all PASSHE institutions.) Transfer Students in this program may emphasize accounting, marketing or sport management, by following the guidelines below. Students enrolled in BUAD are strongly recommended to choose their transfer school as soon as a practical, then consult that institution, their BUS Division Faculty advisor or the DCCC Transfer Office to ensure that their course of study will be consistent with the requirements of their transfer institution. The Associate in Science degree is awarded at the completion of the program.

## Certificates

Certificates are short-term educational programs focused on specific work force skills and/or preparation for continued academic study. Delaware County Community College offers a Certificate of Competency ([https://catalog.dccc.edu/academic-information/degree-certificate-](https://catalog.dccc.edu/academic-information/degree-certificate-requirements/#CertComp)

[requirements/#CertComp](https://catalog.dccc.edu/academic-information/degree-certificate-requirements/#CertComp)) and a Certificate of Proficiency (<https://catalog.dccc.edu/academic-information/degree-certificate-requirements/#CertProf>).

### Accounting (Professional), Certificate (ACC) (<https://catalog.dccc.edu/academic-programs/programs-study/accounting-professional-certificate/>)

This program is designed for qualified college graduates interested in a career in accounting. The demand for qualified people in public accounting is great. Advancement in the field is limited only by the individual's ability and is very rapid for the highly qualified. This program offers students the specific education needed to sit for the Certified Public Accountant's examination. Those individuals without a bachelor's degree may enroll in this program; however, the bachelor's degree is required to sit for the CPA exam.

An Associate in Applied Science (<https://catalog.dccc.edu/academic-programs/programs-study/accounting-aas/>) degree is also available.

### Entrepreneurship and Social Innovation, Certificate (ENSI) (<https://catalog.dccc.edu/academic-programs/programs-study/entrepreneurship-social-innovation-certificate-competency/>)

Entrepreneurship is more than just starting a business. Entrepreneurs transform the world around us through risk-taking actions and value-creating organizations. They drive enormous social and economic changes at local, national, and global levels.

The Entrepreneurship and Social Innovation Certificate of Competency has three main aims:

1. to create focused pathways through a curriculum that allows students to supplement work in their academic interests with an understanding of entrepreneurship and social innovation;
2. to leverage, expand, and enhance the academic and career pursuits with an entrepreneurial spirit; and
3. to promote an interdisciplinary approach to entrepreneurship.

### Human Resource Management, Certificate of Proficiency (HRMP) (<https://catalog.dccc.edu/academic-programs/programs-study/human-resource-management-certificate-proficiency/>)

According to the Bureau of Labor Statistics, human resource management is one of three key strategic planning components of corporate performance and competitive advantage today. Today's rapidly changing business environment is forcing organizations to face many challenges such as workforce diversity, downsizing, shortages of skilled workers and the evolving roles of work and families. The ability to manage people and processes is essential for successful careers in all levels and types of organizations. Organizations realize that to be successful in today's complex business environment, they must have productive, motivated, and engaged employees. This program provides students with theories, principles, and skills necessary to find, develop, and motivate today's diverse workforce.

This program is designed for individuals interested in careers in human resource management as well as general management. The focus of the program will be on developing a thorough understanding of general business information as well as the human resource processes of training, employee relations, employment law and compensation and

benefits, performance management, recruitment and selection, and workforce planning.

### **Office Administration, Certificate of Competency (OAC) (<https://catalog.dccc.edu/academic-programs/programs-study/office-administration-certificate-competency/>)**

The Office Administration Certificate is best suited for those who seek to develop both hard and soft skills essential to work efficiently and effectively in today's modern office environment. Participants will gain practical experience implementing Microsoft Office applications including Word, Excel, Access and Powerpoint on a Microsoft Windows platform. In addition to the practical aspects of this program, emphasis is placed upon preparing graduates for positions in professional and public sector employment. Upon completion of the certificate requirements, students will be able to continue their studies in pursuing an Associate in Applied Science degree in General Business (BGEN) (<https://catalog.dccc.edu/academic-programs/programs-study/general-business-aas/>).

### **Spanish for the Professions, Certificate (SPA2) (<https://catalog.dccc.edu/academic-programs/programs-study/spanish-professionals-ii-certificate/>)**

This certificate is designed for learners interested in acquiring intermediate Spanish Language skills that will prepare them to communicate at an intermediate level in professional Spanish and as supplementary preparation for many professional fields, such as paralegal, early childhood education, healthcare, and business.

## **Courses**

[View full A-Z Course List](#)

### **ACC - Accounting**

#### **ACC 100 Applied Accounting**

This course provides students with an understanding of the accounting cycle for service and merchandising firms. In addition, students reconcile bank accounts and maintain a manual payroll system. This course is intended for students in most career business curricula. This course is generally not transferable.

*Upon successful completion of this course, students should be able to:*

*Record representative journal entries, post them to the general ledger, foot and balance the accounts, prepare a trial balance and complete a work sheet, financial statements and the remainder of the accounting cycle for a single proprietorship.*

*Record representative business transactions for a merchandising business utilizing the appropriate special journals.*

*Prepare all documents necessary for the maintenance of a checking account and prepare a bank reconciliation.*

*Maintain and reconcile accounts receivable and accounts payable ledgers with appropriate control accounts.*

*Compute and record adjustments for plant assets, prepaid expenses, merchandise inventory and accrued expenses.*

*Maintain a payroll system.*

**3 Credits 3 Weekly Lecture Hours**

#### **ACC 111 Financial Accounting**

This course provides students with a comprehensive treatment of the complete accounting cycle for both service and merchandising businesses in accordance with Generally Accepted Accounting Principles (GAAP). The course also focuses on accounting systems, concepts, issues and the preparation and analysis of financial statements.

*Upon successful completion of this course, students should be able to:*

*Perform all the steps of the accounting cycle in accordance with GAAP for service and merchandising businesses.*

*Prepare financial statements for sole proprietorships, partnerships and corporations.*

*Calculate quantities and dollar amounts of merchandise inventory and cost of goods sold using GAAP and IRS methodologies.*

*Provide for uncollectible accounts receivable and calculate the estimated amount of accounts receivable that will ultimately be collected.*

*Calculate depreciation, depletion and amortization, and calculate the book value of plant and intangible assets.*

*Broadly describe the principles of internal control over assets and the accounting profession's Code of Ethics.*

*Discuss the income tax consequences resulting from the use of alternate GAAP methodologies.*

*Describe the differences among cash, accrual and other comprehensive bases of accounting.*

*Make calculations and prepare journal entries for various end-of-period adjustments.*

*Make calculations and prepare journal entries for the issuance and redemption of debt and equity securities by corporations.*

**3 Credits 3 Weekly Lecture Hours**

#### **ACC 112 Managerial Accounting**

This course focuses on the use of accounting in the development of the managerial functions of planning, controlling and decision-making. Special emphasis is given to the various processes which assist managers obtain optimum results. Students learn what kind of accounting information is needed by managers, where the information can be obtained, how to analyze the information and how to provide clear, concise and meaningful information to managers.

*Upon successful completion of this course, students should be able to:*

*Describe the various environments in which managerial accounting functions.*

*Describe situations where managerial and financial methodologies need to be different.*

*Prepare a statement of Cash Flows.*

*Analyze financial statements using comparative, trend and ratio analysis.*

*Discuss the advantages and disadvantages of different approaches to allocations.*

*Develop operating and capital budgets.*

*Prepare performance evaluation reports to compare actual results to budgets.*

*Illustrate and describe the concepts and accounting recording requirements of process and job order cost accounting systems.*

*Prepare reports and analysis utilizing systems and techniques which enable management to perform their functions of planning, controlling and decision making.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 115 Computerized Accounting**

This course provides students with an understanding of computer applications of the accounting cycle using an accounting computer software program. In addition, students will utilize a spreadsheet program to perform a bank reconciliation, inventory costing, depreciation methods and payroll.

*Upon successful completion of this course, students should be able to: Develop on a computer a chart of accounts, record representative journal entries, and prepare a trial balance and financial statements for a service proprietorship.*

*Record on a computer representative business transactions for a merchandising business utilizing the appropriate special journals.*

*Complete a worksheet and a multiple step income statement for a merchandising business on a computer.*

*Maintain and reconcile accounts receivable and accounts payable ledgers on a computer with appropriate control accounts.*

*Prepare all documents necessary for the maintenance of a checking account and prepare a bank reconciliation.*

*Maintain a payroll system.*

*Compute depreciation expense and merchandise inventory values on a computer using various methods.*

*Compute basic analytic measures and ratios.*

**4 Credits 4 Weekly Lecture Hours**

**ACC 201 Introduction to Cost Accounting**

This course provides students with a thorough understanding of cost accounting concepts, cost behaviors, and cost accounting techniques as applied to manufacturing cost systems.

*Upon successful completion of this course, students should be able to: Interpret the purpose of cost accounting and the uses of cost accounting data.*

*Define the three basic elements of cost.*

*Using the process and job cost systems, record the complete accounting cycle.*

*Apply factory overhead to work in progress production units.*

*Define factors to be considered in establishing standard costs.*

*Compute and analyze variances from standard using the two variances methods.*

*Determine the basis and calculate cost allocations.*

*Prepare budgets and variance analysis.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 202 Introduction to Tax Accounting**

The primary objective of this course is to gain a practical understanding of the personal income tax, various payroll taxes and the Pennsylvania sales tax. Students will demonstrate an understanding of these taxes by making appropriate calculations and preparing current tax forms. This is a required course for students in the accounting curriculum and an elective for students enrolled in other career programs. Credit for this course will not be given to students who attain credit for Federal Income Tax Accounting (ACC 210).

*Upon successful completion of this course, students should be able to:*

*Discuss the history and objectives of the US tax system.*

*Determine who must file a tax return, filing status, personal and dependent exemptions and the standard deduction.*

*Identify items to be included in and excluded from gross income.*

*Calculate capital gains and losses.*

*Complete tax returns for the self-employed.*

*Compute deductions for adjusted gross income.*

*Identify and calculate itemized deductions.*

*Compute the income tax liability using tax tables and tax rate schedules.*

*Identify and calculate various tax credits and prepayments.*

*Complete tax forms for the employer's reporting of FICA, State and Federal Unemployment Compensation tax, and Pennsylvania sales tax.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 210 Federal Income Tax Accounting**

The objectives of this course are to explore the role of the personal income tax in the U.S. economy and to gain familiarity with income tax fundamentals. The course is intended as a business elective for students in the Business Administration curriculum and as a general elective for students enrolled in other transfer programs. Credit for this course will not be given to students who attain credit for Introduction to Tax Accounting (ACC 202).

*Upon successful completion of this course, students should be able to:*

*Discuss the revenue, social and economic objectives of the US income tax. Discuss the history of the income tax in the United States.*

*Describe how tax changes become law, recent tax reforms and the tax-planning process.*

*Gain familiarity with income tax fundamentals income concepts, exclusions, deductions, tax rates and credits.*

*Calculate capital gains and losses and discuss their treatment.*

*Calculate the deductions for medical expense, casualty losses, taxes, contributions, interest and expense of earning a living.*

*Identify tax policies intended to contribute to full employment and national defense.*

*Calculate depreciation and investment credit.*

*Discuss common recognition postponement techniques.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 251 Intermediate Accounting I**

This course is a comprehensive study of contemporary accounting theory, concepts, and procedures and their application to financial reporting. Intermediate problems pertaining to cash, receivables, inventories, plant and equipment, and investments in securities are presented. Understanding of the concepts covered in this course is crucial to successful completion of all subsequent financial accounting and courses in the accounting sequence.

*Upon successful completion of this course, students should be able to:*

*Discuss the need for a conceptual framework for accounting.  
Explain the importance of recognizing, measuring and reporting income and the content, purposes and limitations of a balance sheet.*

*Define cash and identify those items that are properly classified as cash.*

*Describe and apply generally accepted accounting principles for temporary and long-term investments.*

*Discuss issues involved in valuation and reporting of accounts and notes receivable.*

*Describe and explain the nature of inventories, the accounting for inventories, and effect of inventory accounting alternatives on the financial statements.*

*Distinguish between tangible and intangible assets, and understand the types of problems and related solutions involved in recording the acquisition, utilization and retirement of real property, equipment and intangible assets.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 252 Intermediate Accounting II**

This course is a continuation of Intermediate Accounting I. Intermediate problems pertaining to current and long-term liabilities, stockholders' equity, pensions, financial statement analysis, price-level accounting, and cash flow reporting are presented. Understanding of the concepts covered in this course is crucial to successful completion of all subsequent financial accounting and auditing courses in the accounting sequence.

*Upon successful completion of this course, students should be able to:*

*Define, classify and measure all types of liabilities.*

*Explain various types of long-term debt securities and the procedures involved in accounting for bonds and long-term notes.*

*Apply appropriate accounting procedures to the issuance of capital stock under a variety of different situations.*

*Identify and explain the accounting significance of transactions and events that cause the balance in the retained earnings account to change.*

*Calculate primary and fully diluted earnings per share under a variety of different circumstances.*

*Discuss the economic, accounting and practical issues involved in revenue recognition.*

*Explain and apply appropriate accounting procedures for intraperiod and interperiod income tax allocation.*

*Apply appropriate procedures to account for operating leases and capital leases by the lessee and lessor.*

*Identify and describe the objectives and limitations of the cash flows statement.*

*Discuss the objectives and the methods of financial statement analysis.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 253 Advanced Accounting**

This course is an in-depth study of selected accounting topics, including partnerships, consolidations, business combinations, bankruptcy, corporate reorganizations and multinational companies. It presents both the theoretical and applied aspects of these topics. CPA problems will be reviewed.

*Upon successful completion of this course, students should be able to:*

*Discuss the environmental factors and the underlying theoretical structure related to the accounting discipline.*

*Prepare consolidated financial statements under a variety of circumstances.*

*Properly record and report the domestic firms transactions that are denominated in foreign currency.*

*Explain accounting for partnerships from formation to dissolution.*

*Record events and exhibit results in the specialized area of governmental accounting.*

*Explain the accounting procedures for nonprofit organizations such as universities, hospitals, and voluntary health and welfare organizations.*

*Complete accounting procedures unique to estates and trusts.*

**3 Credits 3 Weekly Lecture Hours**

**ACC 254 Auditing**

An intensive course that integrates accounting standards, accounting systems, internal accounting controls, and the dual auditing functions of investigating and reporting all within the context of the professional practices environment.

*Upon successful completion of this course, students should be able to:*

*Define and discuss the social functions of auditing, the structure of authoritative standards, professional ethics and legal liability.*

*Discuss the conceptual structures that underlie the audit process by establishing the linkage between the risk of material misstatement of financial statements and the evidence that the auditor gathers to reduce audit risk to an acceptable level.*

*Discuss the planning phase of the audit engagement.*

*Describe the study and evaluation of internal accounting controls.*

*Describe common substantive audit tests for items such as cash, inventory and accounts receivable.*

*Prepare various types of reports that can be issued in an audit of financial statements.*

*Prepare special reports such as forecasts and projections.*

*Discuss compilations and review services for nonpublic companies.*

**3 Credits 3 Weekly Lecture Hours**

## BUS - Business

### BUS 100 Introduction to Business

This course introduces business and non-business majors to the business world. Emphasis is on terminology used in business. Students explore careers in business along with the events and economic conditions that affect business. Among the topics studied are the Business in a global environment, the various forms of business, the social responsibility of business and the functions of accounting, marketing, management, and human resource management. The role of technology in business is also explored.

*Upon successful completion of this course, students should be able to:  
Explore the various careers in business.*

*Explain current events and economic conditions and how they influence business.*

*Compare and contrast the various forms of business.*

*Discuss the strategic role of marketing.*

*Explain the importance of ethical behavior, social responsibility and diversity in Business.*

*Investigate the uses of technology in business.*

*Explain the function of accounting and finance in the business decision-making process.*

*Discuss the functions of management.*

*Discuss the role of human resource management.*

*Define globalization and identify its impact on the business environment.*

**3 Credits 3 Weekly Lecture Hours**

### BUS 104 Mathematics for Business

This course utilizes mathematical operations to solve practical business application problems which will develop a strong business mathematics and personal finance foundation. Students use arithmetic skills and equation solving techniques, exponential functions, arithmetic and geometric progressions, summation notation, and basic statistics. Students apply these to a variety of business-related tasks: banking services, payroll calculations, taxes, risk management, mathematics of retailing, time value of money, stocks, bonds, insurance, financial statements, depreciation, inventory costs, stocks, bonds, metric system and business statistics. The fundamentals of spreadsheet software will also be introduced.

*Upon successful completion of this course, students should be able to:  
Use arithmetic operations to balance a checkbook and reconcile a bank statement, apply the base, rate, portion formula in solving business problems, calculate trade and cash discounts on a bill, calculate markup and markdowns based on cost and selling price, calculate gross and net payroll figures, create four types of depreciation schedules including double-declining balance, calculate methods for valuing inventory including LIFO, FIFO and Weighted Average, define a mutual fund and calculate net asset value.*

*Use equation solving skills to solve business problems.*

*Use arithmetic and geometric progressions to apply Time Value of Money (TVM) concepts to financial plans and decision making, compute finance charges in installment buying and revolving charge accounts, calculate simple interest, utilize the United States Banker Rule "US Rule" to calculate interest credits, read and interpret a simplified Balance Sheet, Income Statement and Ratio analysis, differentiate between interest-bearing and imputed-interest on non-interestbearing notes, compare and contrast the comprehensive costs of home ownership vs renting, and calculate the current yield and the yield to maturity on securities.*

*Use exponential functions to calculate compound interest in banking decisions.*

*Use summation notation to explain the "rule of 78" and utilize to compute rebates and payoffs and determine three types of "averages" (mean, median and mode).*

*College Academic Learning Goal Designation: Quantitative Reasoning (QR)*

**3 Credits 3 Weekly Lecture Hours**

### BUS 110 Sales and Sales Supervision

This course provides a middle-management approach to sales as a function of the marketing process. Emphasis in the course is on theory and basic techniques of selling. Students are required to prepare and execute a formal sales presentation.

*Upon successful completion of this course, students should be able to:  
Discuss the world of the salesperson, his/her needs, problems and accomplishments.*

*Develop interpersonal skills for successful lifetime use.*

*Employ techniques that enable a salesperson to sell a product or service.  
Analyze the pressures of attempting to influence the buying habits of another person through personal interaction.*

*Construct a written sales proposal based on customer needs.*

*Apply various modes of communication to build effective business relationships.*

*Analyze the legal, social and ethical implications of persuasive forms of business communications.*

*Manage time and territory constraints.*

*Prepare and execute a formal sales presentation.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 128 Introduction to Entrepreneurship**

(Formerly BUS 105) This Introduction to Entrepreneurship focuses on the basics of how to launch an entrepreneurial venture, including entrepreneurial development and planning, funding and accounting, marketing, as well as relevant laws and regulations. Topics for discussion will include proper self-evaluation, how to recognize and shape new ideas and opportunities, analysis, methods, technology, globalization and diversity, and ethical responsibilities.

*Upon successful completion of this course, students should be able to: Develop a new business idea/concept, including how to identify, develop, and evaluate opportunities for new businesses in the market.*

*Compose a practical business plan based upon a realistic business idea/ concept.*

*Differentiate between different structures of business ownership and demonstrate knowledge of how to legally form and register a business.*

*Discuss different elements of a valid business contract law and provide examples of different types of basic business contracts.*

*Explain basic business financial statements (Balance Sheet, Income Statement, Statement of Cash Flow) and perform basic accounting procedures.*

*Demonstrate personal and interpersonal skills needed to be a successful "entrepreneur" in different organizational contexts.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 129 Entrepreneurship II Seminar**

The main objective of this course is to provide the student with an understanding of the problems and challenges facing an entrepreneur in the process of creating a business plan and seeking investors. Students are required to write a business plan and formally present their business plan. To facilitate the writing of the business plan, the plan will be discussed and completed in sections. Multiple iterations of the business plan will be submitted for feedback and refinement.

*Upon successful completion of this course, students should be able to:*

*Compose a complete Business Plan.*

*Outline steps on the process involved to register a Pennsylvania business.*

*Prepare and present an oral presentation on the Business Plan.*

*Evaluate the financial needs of a business and design a strategic financial plan for that business.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 130 Business Communication**

This course focuses on developing oral and written communication skills in the context of the contemporary business environment. Students apply skills in planning, composing, and revising a variety of messages delivered orally and through writing. In addition, students develop the competencies necessary to communicate effectively in a variety of professional situations that involve speaking, listening, and writing.

*Upon successful completion of this course, students should be able to:*

*Apply the transactional model to make decisions related to communicating effectively in the business environment.*

*Construct and deliver effective oral presentations using appropriately designed visual aids.*

*Demonstrate the ability to adapt business messages to diverse audiences.*

*Use the writing process to create business messages that are organized, logical, clear, and concise.*

*Identify, evaluate, and incorporate information that supports proposals presented orally and through writing.*

*Demonstrate the ability to listen empathically, critically and actively.*

*College Academic Learning Goal Designation: Oral Communication (OC)*

**3 Credits 3 Weekly Lecture Hours**

**BUS 190 Business Internship (1 credit)**

College-Sponsored Experiential Learning (CSEL) is designed to integrate on-the-job learning experiences with classroom studies. These experiences are structured either to explore career options or to prepare for a specific occupation. Students participating in the Cooperative Education and Internship Program gain college credit and are graded for their learning/work experience by the appropriate faculty. Students participating in this 60 hour internship will earn 1 college credit for this experience. NOTE To be eligible for an internship, students must: Have completed a minimum of 18 or more credits within the last 5 years. Have begun course work in their major (at least 9 credits). Have an overall grade point average (GPA) of 2.5. Obtain a written recommendation by a DCCC faculty within the discipline of the internship. Submit a current resume to the Office of Student Employment Services. Upon successful completion of this hands-on work experience, the student should be able to satisfy instructionally selected competencies from those below according to the number of credits to be awarded.

*Upon successful completion of this course, students should be able to: Explain three program-related concepts that have been applied during the work experience.*

*Describe the ways that technology is utilized in the work experience.*

*Analyze the culture of the host organization.*

*Analyze an operational process within the work experience.*

*Demonstrate how assigned tasks depend on successful communication.*

*Describe how time and activity are managed to meet work-imposed deadlines.*

*Describe an instance where problem-solving skills were needed to analyze a situation in the work experience.*

*Demonstrate specifically how job-related competence has improved.*

*Formulate a self-assessment for career growth and personal satisfaction.*

*Satisfy the competencies of the chosen CSEL placement (to be developed in consultation with the CSEL instructor).*

*Work closely with a faculty mentor in the student's program/major to complete a project which articulates how the experience helps the student achieve program outcomes*

**1 Credit**

**BUS 194 Business Internship (2 credits)**

College-Sponsored Experiential Learning (CSEL) is designed to integrate on-the-job learning experiences with classroom studies. These experiences are structured either to explore career options or to prepare for a specific occupation. Students participating in the Cooperative Education and Internship Program gain college credit and are graded for their learning/work experience by the appropriate faculty. Students participating in this 120 hour internship will earn 2 college credits for this experience. NOTE To be eligible for an internship, students must: Have completed a minimum of 18 or more credits within the last 5 years. Have begun course work in their major (at least 9 credits). Have an overall grade point average (GPA) of 2.5. Obtain a written recommendation by a DCCC faculty within the discipline of the internship. Submit a current resume to the Office of Student Employment Services. Upon successful completion of this hands-on work experience, the student should be able to satisfy instructionally selected competencies from those below according to the number of credits to be awarded.

*Upon successful completion of this course, students should be able to:*

*Explain three program-related concepts that have been applied during the work experience.*

*Describe the ways that technology is utilized in the work experience.*

*Analyze the culture of the host organization.*

*Analyze an operational process within the work experience.*

*Demonstrate how assigned tasks depend on successful communication.*

*Describe how time and activity are managed to meet work-imposed deadlines.*

*Describe an instance where problem-solving skills were needed to analyze a situation in the work experience.*

*Demonstrate specifically how job-related competence has improved.*

*Formulate a self-assessment for career growth and personal satisfaction.*

*Satisfy the competencies of the chosen CSEL placement (to be developed in consultation with the CSEL instructor).*

*Work closely with a faculty mentor in the student's program/major to complete a project which articulates how the experience helps the student achieve program outcomes*

**2 Credits**

**BUS 199 Business Internship (3 credits)**

College-Sponsored Experiential Learning (CSEL) is designed to integrate on-the-job learning experiences with classroom studies. These experiences are structured either to explore career options or to prepare for a specific occupation. Students participating in the Cooperative Education and Internship Program gain college credit and are graded for their learning/work experience by the appropriate faculty. Students participating in this 180 hour internship will earn 3 college credits for this experience. NOTE To be eligible for an internship, students must: Have completed a minimum of 18 or more credits within the last 5 years. Have begun course work in their major (at least 9 credits). Have an overall grade point average (GPA) of 2.5. Obtain a written recommendation by a DCCC faculty within the discipline of the internship. Submit a current resume to the Office of Student Employment Services. Upon successful completion of this hands-on work experience, the student should be able to satisfy instructionally selected competencies from those below according to the number of credits to be awarded.

*Upon successful completion of this course, students should be able to:*

*Explain three program-related concepts that have been applied during the work experience.*

*Describe the ways that technology is utilized in the work experience.*

*Analyze the culture of the host organization.*

*Analyze an operational process within the work experience.*

*Demonstrate how assigned tasks depend on successful communication.*

*Describe how time and activity are managed to meet work-imposed deadlines.*

*Describe an instance where problem-solving skills were needed to analyze a situation in the work experience.*

*Demonstrate specifically how job-related competence has improved.*

*Formulate a self-assessment for career growth and personal satisfaction.*

*Satisfy the competencies of the chosen CSEL placement (to be developed in consultation with the CSEL instructor).*

*Work closely with a faculty mentor in the student's program/major to complete a project which articulates how the experience helps the student achieve program outcomes*

**3 Credits 3 Weekly Lecture Hours**

**BUS 210 Principles of Management**

This course presents students with an application of management theory to management practice. The course examines the characteristics and interconnectedness of effective planning, organizing, leading, and controlling across an organization. Students explore the skills, traits, behaviors, and practices of effective managers and leaders in the context of a business environment that is uncertain and constantly changing.

*Upon successful completion of this course, students should be able to:*

*Discuss the influence of management theory on current management practice.*

*Explain the importance of and the procedure for organizing the workplace and defining tasks, responsibilities and relationships.*

*Describe the skills, traits, and behaviors of effective leaders and managers.*

*Discuss the tools and techniques used in the control process.*

*Discuss the decision-making and problem-solving methods that managers use.*

*Analyze the economic, technological, sociocultural, political-legal, and international environments and determine how they affect management.*

*Use the planning process to develop both personal and organizational goals.*

*Describe the major functions of human resource management and the role they play in strategic management.*

*Describe the ethical and social responsibilities that managers have to internal and external stakeholders.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 212 Introduction to Sport Management**

This course explores the sport industry environment and introduces classic business and management concepts as they apply to this specific setting. Students are exposed to planning, organizing, leading, and controlling strategies and skills with special emphasis on how they are applied in an organization operating within the demanding context of modern sports industry.

*Upon successful completion of this course, students should be able to: Discuss the management skills functions and approaches applicable to a sports industry.*

*Describe the sports industry environment from global ethical and social perspectives.*

*Apply the decision making process within the sports industry including definition goal setting evaluating alternatives and implementation.*

*Verbalize the strategic planning process as it applies to the sports industry.*

*Articulate the key strategies utilized in event, facility, time and scheduling management.*

*Describe organizational design and function as it applies to the development of an innovative, flexible and diverse internal culture.*

*Enumerate the legal, social, collaborative and motivational aspects of human resource management within a sporting environment.*

*Describe the application of management control tactics to promote quality, productivity and integrity within a sports organization.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 213 Leadership**

This course presents both theoretical and practical aspects of the leadership functions needed to develop an effective and productive workforce. Students will examine leadership skills, values, and behaviors as well as leadership through changing times and circumstances.

*Upon successful completion of this course, students should be able to: Differentiate between leadership and management roles and responsibilities.*

*Demonstrate why ethical and diverse leadership and management are important to companies and countries.*

*Discuss how a leader attains goals through followers.*

*Compare and contrast power and influence and why they are important.*

*Articulate and examine important leadership skills, values, and behaviors.*

*Describe how leaders can influence and motivate employees.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 214 Organizational Behavior**

This course is an introduction to the study of human behavior in organizations. The purpose of this course is to increase the student's understanding and awareness of individual, interpersonal, group and organizational activities and events, as well as to increase the ability to manage change and create policy. The course emphasizes principles, concepts and theories applicable to organizations of any type. Such knowledge will help students develop skills to manage successfully and influence today's workers, teams and organizations.

*Upon successful completion of this course, students should be able to: Describe the relationship among individuals' values, attitudes, behavior, and job satisfaction and performance management.*

*Discuss the major theories of motivation.*

*Explain the importance of groups and teams and how communication, conflict, and decision-making affect creativity and performance.*

*Explain the importance of leadership and communication skills in effective management of employees.*

*Discuss the effects of power and politics on organizational effectiveness.*

*Identify how individual differences in values, attitudes, and social perceptions affect organizations and diversity management.*

*Describe organizational culture, change, mentoring, and stress management and how they affect employee and organizational success.*

*Analyze the role managers and leaders play in contributing to organizational success.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 215 Human Resource Management**

This course offers an in-depth study of the principles of human resource management. This course presents both the theoretical and practical aspects of the broad human resource functions which managers must understand in order to develop an effective and productive workforce.

*Upon successful completion of this course, students should be able to:*

*Describe the major human resource functions.*

*Identify and explain the provisions of the major laws and regulations that influence human resource management including Equal Opportunity and Affirmative Action Programs.*

*Describe the importance of the interaction between business planning and human resource planning.*

*Describe an effective performance management system.*

*List the major theories of motivation and explain the central components of each theory.*

*Explain the importance of training and development in maintaining and developing an effective workforce.*

*Define compensations and benefits and explain why benefits are important to both employees and employers and how they tie to risk management and global workforce management.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 216 Training & Development**

This course introduces students to the importance of training and development in today's organizations. As more organizations restructure and initiate strategic changes, training and development becomes more important. Training and development programs range from improving employee productivity to leadership development. The course will focus on training and development as an integrated strategic system comprised of the assessment of training needs, design and implementation of the training program, and evaluation. The legal and ethical considerations of training will also be discussed.

*Upon successful completion of this course, students should be able to:*  
*Describe the benefits of using a human resource development perspective in training strategy.*

*Identify the major factors in employee performance and their relationship to training.*

*Describe the methods and the cost/benefits of evaluating training programs.*  
*Discuss the advantages and disadvantages of the different training methods.*

*Describe the importance of management development programs and how they are influenced by changes in organizational strategy.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 217 Compensation & Benefits**

This course is an introduction to compensation and benefits issues in today's organizations. It is a practical approach to the systems, methods and procedures to establish and manage an organizational compensation program. The course will provide students with the concepts, principles and theories used in the design and implementation of compensation systems in all types of organizations. Compensation and benefits systems will be discussed as a means to improve recruitment, motivation, and employment retention.

*Upon successful completion of this course, students should be able to:*  
*Explain the different compensation philosophies used in organizations.*

*Discuss the legal issues involved in compensation and benefits administration.*

*Outline the process used in building a compensation system.*

*Explain the job evaluation process and discuss the methods used in performing a job evaluation.*

*Discuss methods of conducting and analyzing market pay surveys.*

*Explain the importance of health-care and retirement benefits.*

*Discuss benefits communications and flexible benefits considerations in benefits administration.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 218 Labor Relations**

For organizations to be successful today, the relationship between managers and employees must be handled effectively. Whether or not employees are represented by unions, issues such as employee health and safety, working conditions and security must be addressed. This course will discuss the development and application of policies and procedures in addressing employee rights issues. The course will focus on union/management relations in the union organizing, collective bargaining and grievance-arbitration processes. The course provides students with an understanding of the legal, ethical and practical issues in union/management relations.

*Upon successful completion of this course, students should be able to:*  
*Explain employment-at-will and identify three exceptions to it.*

*Discuss employee rights issues associated with access to employee records, free speech, workplace monitoring, investigations and drug testing.*

*Apply the appropriate laws related to union/management relations.*

*Identify labor relations strategies and how they affect operational and tactical labor relations.*

*Describe the three major phases of union/management relations: union organization, collective bargaining and contract administration.*

*Discuss the rights, responsibilities and ethics of union/management relations.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 220 Elementary Statistics**

Introduction to the use of probability and statistical inference for business decision making. Various distributions and techniques are presented to prepare the student for parametric estimation and testing. The basic concepts of frequency and probability distributions, measures of central tendency and variance as well as hypothesis testing of means, variances and goodness of fit are presented. There is also brief discussion on non-parametric methods, regression analysis, correlation and price indices.

*Upon successful completion of this course, students should be able to:*  
*Discuss the principles of descriptive and inferential statistics.*

*Compute probabilities using discrete distributions, continuous distributions and counting theory.*

*Investigate concepts in sampling distributions and the Central Limit Theorem.*

*Develop and interpret simple and multiple regression equations and their correlation coefficients.*

*Construct interval estimates for population means.*

*Conduct hypothesis testing for one or two samples.*

*Conduct simple variance testing using ANOVA F distribution principles.*

*Calculate simple index numbers.*

*Execute elementary goodness of fit testing using the chi-squared distribution.*

*College Academic Learning Goal Designation: Quantitative Reasoning (QR)*

**3 Credits 3 Weekly Lecture Hours**

**BUS 221 Elementary Statistics Laboratory**

An elementary statistics lab to supplement BUS 220, providing students with the basics of descriptive and inferential statistical analysis as well as utilizing the statistical capabilities of Excel. This course is intended for students whose transfer institution requires four credit hours of Statistic I, that is BUS 220 (3 credit hours) and BUS 221 (1 credit hour). NOTE: Prerequisite or corequisite: BUS 220.

*Upon successful completion of this course, students should be able to: Demonstrate a comprehensive command of the statistical capabilities of Microsoft Excel.*

*Produce statistical graphics, including scatter diagrams, and cumulative frequency polygons in Excel.*

*Calculate parameters using the uniform, binomial and normal distributions. Develop and interpret simple and multiple regression equations and their correlations coefficients.*

*Construct interval estimates for population means.*

*Conduct hypothesis testing for one or two samples.*

*Conduct simple variance testing using ANOVA F distribution principles.*

*Calculate simple index numbers.*

*Execute elementary goodness of fit testing using the chi-squared distribution.*

**1 Credit 1 Weekly Lecture Hour**

**BUS 230 Principles of Marketing**

This course introduces students to the total marketing process. Students explore key marketing concepts and activities related to the development of strategies related to product, price, place, and promotion. Topics include marketing strategy, the marketing environment, segmentation, targeting and positioning, marketing research, consumer behavior, branding, ethics, and social responsibility.

*Upon successful completion of this course, students should be able to: Describe the nature and scope of marketing.*

*Identify the opportunities and constraints that exist in a company's external environment.*

*Explore the value of gathering information for problem solving and decision making.*

*Discuss factors that influence consumer behavior and purchasing decisions.*

*Demonstrate an understanding of decisions related to product, pricing, distribution, and promotion.*

*Discuss concepts related to international marketing, ethics, and social responsibility.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 231 Principles of Advertising**

This course is a detailed study of media usage for mass selling. Philosophy and psychology of radio, television, newspaper and other mass communications are covered. Practical applications of current advertising techniques will be developed.

*Upon successful completion of this course, students should be able to: Demonstrate a knowledge of the theories of mass communications and their effect on the public.*

*Use verbal and written motivational means in reaching people.*

*Possess a practical understanding of operational hands-on advertising and of advertising program planning.*

*Choose appropriate media and develop advertising strategies.*

*Have a working knowledge of budgeting for advertising in various size enterprises.*

*Develop promotional plans that coordinate with overall business activity.*

*Show knowledge of evaluation of advertising effectiveness.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 232 Principles of Finance**

This course provides an examination of the goals of financial management within an analytical framework. Emphasis is given to techniques and methods used to manage the money supply by a business organization. Financial analysis and planning is explored. Techniques for managing working capital in a risk-return context are considered. Capital budgeting and related valuation concepts and long-term financing methods are included.

*Upon successful completion of this course, students should be able to: State the goals and functions of financial management.*

*Use financial ratios to evaluate chance for business success.*

*Prepare projected statements for financial planning.*

*Demonstrate how operating and financial leverage enables management to maximize profits.*

*Determine optimum operating levels of working capital.*

*Prepare calculations involving the time value of money to assist in making investment decisions.*

*Measure financial risk through quantitative methods.*

*Describe how financial managers decide to use debt and equity instruments for long-term financing.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 243 Legal Environment of Business**

This course examines the contemporary legal environment as it relates to business. Among the topics covered are the origins of law and the legal system; ethics and social responsibility of business; contracts and non-contractual injury; agency relationships; governmental regulations of trusts, securities, employment and the environment; the Uniform Commercial Code; and international law affecting business.

*Upon successful completion of this course, students should be able to:*

*Describe how our law is derived from common and statutory law, constitutional interpretation and administrative regulations.*

*Identify the federal and state court systems, jurisdiction and functions.*

*Discuss the ethical and social responsibility of business.*

*Discuss contracts including the formulation, dissolution and remedies for breach.*

*Examine non-contractual injury, including negligence, strict liability, intentional torts and business-related torts.*

*Describe the agency relationship and other business organizations, such as partnerships and corporations.*

*Discuss the government regulations of business as they pertain to antitrust, securities, employment and the environment.*

*Examine the Uniform Commercial Code with special emphasis on sales, personal property, commercial paper and secured transactions.*

*Identify current legislation and trends in international law.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 246 Teamwork**

This course addresses the use of teamwork in a business environment both to identify and to solve problems. The course will emphasize examples, role playing and exercises for group participation.

*Upon successful completion of this course, students should be able to: Analyze group dynamics and group process and suggest interventions to improve them.*

*Explain how problem solving differs in a group setting.*

*Practice the interpersonal skills needed for effective teamwork.*

*Demonstrate conflict management skills.*

*Perform the roles of leader, facilitator and participant on teams.*

*Identify the key aspects of effective meetings.*

*Demonstrate effective meeting skills.*

*List and compare the stages of team development.*

*Contrast the different roles played by members of teams and meeting participants.*

*Describe personal impact on teams and personal reactions to team interactions.*

*Discuss the management of diversity on teams.*

*Describe various applications of teamwork within unit-based, cross-functional, customer and vendor organizations.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 256 Strategic Management**

This course introduces students to strategic management methods and practices used by organizations all over the world. Students learn the internal and external strategy methods used by companies as well as the advantages and disadvantages of using the strategic management process. Students study the complexity of the current business environment and the planning and framework to sustain a competitive advantage in any type of business environment.

*Upon successful completion of this course, students should be able to: Examine the key concepts associated with the field of strategic management.*

*Identify the key planning models used in the analysis of strategic management choices.*

*Analyze strategic management approaches for marketing and management issues.*

*Recognize key issues involved in business ethics, environmental sustainability and corporate responsibility.*

*Compare and contrast US and international issues as they apply to strategic management.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 257 Strategic Workforce Planning**

This course introduces students to strategic workforce planning including corporate strategies as well as workforce demand, talent supply and workforce segmentation. This course includes planning for contract and contingent workers. Students will also learn about workforce analytics, the role of change management, and workforce planning for the future.

*Upon successful completion of this course, students should be able to:*

*Examine the key concepts associated with the field of workforce planning.*

*Identify the key planning models used in the analytics of workforce planning choices.*

*Analyze strategic management approaches for marketing, human resources and management issues.*

*Recognize key issues involved in business ethics and organizational responsibilities in workforce planning.*

*Compare and contrast US and international issues in workforce planning.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 258 Recruitment and Selection**

This course introduces students to workforce recruitment and selection. Workforce needs are constantly changing, and talent management is more important than ever. Choosing the right person with the right knowledge and skills is key for organizational effectiveness. This course will cover the design, implementation, and evaluation of strategies for hiring the right people for current demands as well as planning for future needs and organizational changes.

*Upon successful completion of this course, students should be able to:*

*Examine the role of human resources in workforce planning and assessment.*

*Identify the key legal compliance and ethical considerations.*

*Identify the key issues in job design, job description, and competency model development.*

*Analyze recruitment strategy methods as well as selection and interview strategies.*

*Recognize the important steps in selecting the correct candidate with the correct skill set for the position as well as candidate-organizational fit.*

*Recognize the key issues in on-boarding employees.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 259 Performance Management**

The goal of this course is to provide students with a solid understanding of performance management of employees post hire from the perspective of a human resource management and general management viewpoint. This course examines the alignment of individual and group performance with an organization's strategic vision by developing effective performance management processes.

*Upon successful completion of this course, students should be able to:*

*Discuss theories, issues and best practices in performance management.*

*Define the structural elements of an employee development system and describe how to create one.*

*Discuss rater errors and their impact on organizational leadership.*

*Examine the relationship of performance management to strategic planning.*

*Evaluate performance management and employee reward systems.*

*Identify coaching and mentoring strategies to enhance performance and its impact on organizations.*

**3 Credits 3 Weekly Lecture Hours**

**BUS 260 Employment Law**

This course is designed to help students gain insight into the pivotal role of laws in human resource management and in organizations in the United States. Employment law touches on the basic rights and protections for both employers and employees. The course is intended to be an overview of the major common employment-related laws and workplace legal issues governing employment relationships.

*Upon successful completion of this course, students should be able to:*

*Discuss employment relationship issues and best practices in employment law.*

*Evaluate laws regarding hiring processes, evaluations, work rules, discipline, and termination.*

*Understand the structural elements of wage and hour requirements, wage attachments and assignments, tax considerations, leave policies, deferred compensation, and ERISA.*

*Examine employee privacy as well as employee loyalty.*

**3 Credits 3 Weekly Lecture Hours**

## ECO - Economics

### ECO 210 Macroeconomic Principles

This course is designed to help beginning economics students comprehend the principles essential for understanding the basic economizing problem and specific economic issues, such as, unemployment, inflation and the process by which prices, in competitive markets, are determined. Students will also study key aspects of International Economics, its importance and impact on the domestic economy. This course will also assist students to understand and reason accurately and objectively about economic matters.

*Upon successful completion of this course, students should be able to: Understand the meaning of key economic terms and describe the categories of economic resources.*

*Apply Production Possibilities Curve Analysis to explain Increasing Opportunity Cost and Economic Growth.*

*Describe the laws of Demand and Supply and how they interact to determine market equilibrium.*

*Explain how the economy can be assessed through national income accounts (GDP, NI, PI, DI).*

*Describe four phases of Business Cycle and different types of unemployment and how to calculate the Unemployment rate.*

*Describe different types of inflation and hyperinflation and their impact on economy.*

*Describe how Aggregate Demand and Aggregate Supply model is used to analyze economic fluctuations.*

*Describe comparative advantage and demonstrate how specialization and trade will increase nation's output and contribute to Economic Growth.*

*Describe different types of trade restrictions and arguments for and against free trade.*

*Identify and evaluate the economic consequences of different trade policies. Understand how exchange currency market works and how exchange rates are determined.*

*Assess the significance of international trade and finance for the US and world economies.*

*Evaluate economic instability and fiscal policy through classical Keynesian and monetarist models.*

*Explain how financial markets, the Federal Reserve System and the banking system interrelate in monetary policy.*

*College Academic Learning Goal Designation: Global Understanding (GU)*

**3 Credits 3 Weekly Lecture Hours**

### ECO 220 Microeconomic Principles

Microeconomics is a course designed to help beginning economics students comprehend the principles essential for understanding the basic economizing problems, behavior of individual households and firms in market economy, and how the complex forces of Demand and Supply determine the prices of goods and services in these markets. Students will also learn how to analyze several market structures: Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition. They will study some key aspects of International Economics, its importance and impact on the domestic economy.

*Upon successful completion of this course, students should be able to: Explain how elasticity and utility modify goods allocations.*

*Relate short-run and long-run cost to the production decisions of firms.*

*Distinguish and comparatively evaluate perfect competition, monopoly, monopolistic competition and oligopoly in terms of cost curves, profit maximizing and economic goals.*

*Show how the factor markets are affected by supply, demand, economic rent, interest rate and profit.*

*Explain the market failure through the interaction of public and private sectors of the economy where externalities, public goods, poverty and growth are involved.*

*Assess the significance of international trade and finance for the US and the world economies.*

*College Academic Learning Goal Designation: Global Understanding (GU)*

**3 Credits 3 Weekly Lecture Hours**

## SPA - Spanish

### SPA 150 Spanish for Business & Law

Spanish for Business and Law is a course designed to provide students with common Spanish business and legal terminology used when doing business and practicing law in the United States and globally. In addition, students will be taught how to effectively communicate business and law concepts in Spanish.

*Upon successful completion of this course, students should be able to:*

*Students will use verbal and written communication to have basic, meaningful, and accurate conversations in the course of doing business and practicing law in the United States and globally.*

*Utilize vocabulary with a basic ability to understand and communicate business and legal concepts in the course of doing business and practicing law in the United States and globally.*

*Students will be able to self-assess one's own biases and cultural competence to communicate effectively with Spanish speaking populations in the course of doing business and practicing law.*

*Students will identify cultural characteristics in Latinx cultures living in the United States.*

*Students will self-assess and adjust their communication style to build relationships with persons of Latinx cultures using language that promotes trust.*

**3 Credits 3 Weekly Lecture Hours**