

BUSINESS COURSES

Teaching Credential Requirements: A Master's Degree in the discipline is preferred. A Bachelor's degree in the discipline, plus 5 years' experience teaching the specific course at the high school level, or 12 graduate-level credits in the discipline, may be considered. These credentials remain consistent throughout all disciplines unless the course is marked with the "Higher Teaching Credential" or "Additional Teaching Requirement" label.

DEPARTMENT OF BUSINESS

ACCT 201 Introduction to Financial Accounting

(3 Credits, Fall/Spring/Summer)

This course introduces financial accounting in preparation for more advanced business topics within the business major. Recording financial information in a standard format allows managers, investors, lenders, stakeholders, and regulators to make appropriate decisions regarding their respective interests. In this course, the formats of focus will be identified as the Income Statement, the Balance Sheet, Statement of Cash Flows, and Statement of Retained Earnings Equity. Students will learn how to compile and analyze these financial statements, determine the value of a firm, and compare the firm to its competitors. PREREQ: Placement into MATH 153. (3 lecture hours, 0 lab hours, 3 credits)

Higher Teaching Credential: Master's in discipline or a professional certification such as a Certificate of Public Accountant (CPA) is required to teach ACCT 201 Introduction to Financial Accounting.

BOOK 252 Applied Accounting

(3 Credits, Fall)

Includes accounting for receivables, inventory, depreciable assets, notes payable, and notes receivable. Introduces accounting for partnerships and corporations, the statement of cash flows, and financial analysis. PREREQ: BOOK 151 and BUSA 120. (3 lecture hours, 0 lab hours, 3 credits)

BUSA 101 Introduction to Business

(3 Credits, Fall/Spring/Summer)

A survey of business subject areas for both business and non-business students. Topics covered will include business operation and organization, financial management, marketing, accounting, and labor relations. Career opportunities in the field of business will be discussed. (3 lecture hours, 0 lab hours, 3 credits)

BUSA 120 Business Software Applications

(3 Credits, Fall/Spring/Summer)

This is a skills-based course where students learn to use business software primarily focused on Microsoft Office applications. Projects include Internet research, document preparation including spreadsheets, database management, presentations, and website creation. Students are provided with critical-thinking opportunities and hands-on experience with computers. In order to pass this class, you must pass the Microsoft Office Specialist exams for Word and Excel. It is strongly recommended that students have basic computer skills including using the internet and email, saving and printing documents, and proficient typing ability. NOTE: To successfully complete this course, a PC with the full version of Microsoft Office Suite is essential. Apple computers and Chromebooks don't currently meet the system operating requirements for Microsoft Access and Gmetrix (the practice test software). Apple users may consider using a Virtual Machine solution such as the Parallels software however, while Parallels software will allow a user to utilize web versions of Microsoft Office 365, Parallels software is still not compatible with the full Microsoft Office Suite which is tested in the certification exams. If students do not have a PC they can utilize on-campus computer labs or consult with the instructor post-registration for other options. (3 lecture hours, 0 lab hours, 3 credits)

BUSA 220 Entrepreneurial Strategy

(3 Credits, Fall/Spring)

This is a beneficial course for students who are considering running their own business. Students will be introduced to the challenges of opening, operating, financing, and marketing a successful small business. This course is designed to provide students with an understanding of the underlying beliefs and assumptions which drive the behaviors entrepreneurs need to succeed. (3 lecture hours, 0 lab hours, 3 credits)

ECON 201 Principles of Macroeconomics

(3 Credits, Fall/Spring/Summer)

An introductory look at how an economy is measured, the factors of economic growth and development, a basic understanding of money, fiscal policy, monetary policy, and economic philosophy. (This CWI course meets Idaho State Board of Education GEM competency requirements for GEM 6 - Social and Behavioral Ways of Knowing.). (3 lecture hours, 0 lab hours, 3 credits)

FINA 102 Personal Finance

(3 Credits, Varies)

This is an introductory course highlighting personal financial planning. It will include financial goal setting, budgeting, tax planning, housing and transportation expenses, consumer credit, insurance protection, retirement planning, and investing. Projects encourage students to apply course concepts to their own situations. (3 lecture hours, 0 lab hours, 3 credits)

FINA 109 Personal Finance and Business Math

(3 Credits, Fall/Spring/Summer)

Introduction to the mathematical concepts and applications common to business, as well as personal finance concepts needed to become a more informed consumer. Students will gain an understanding of how to assess their personal financial position and develop successful financial habits. PREREQ: MATH 085 or satisfactory placement score. (This CWI course meets Idaho State Board of Education GEM competency requirements for GEM 3 - Mathematical Ways of Knowing.). (3 lecture hours, 0 lab hours, 3 credits)