ABUS F051  Bookkeeping For Business
3 Credits
Offered As Demand Warrants
Basic concepts and procedures of practical bookkeeping. Recording and reporting financial data for service and merchandising business. Covers businesses owned by one individual only (sole proprietors.)
Lecture + Lab + Other: 3 + 0 + 0

ABUS F070  Job Readiness Skills
1 Credit
Offered As Demand Warrants
Pre-employment and human relation skills necessary for job success, including how to identify career choices and employment opportunities; how to prepare a resume, job applications, cover and follow-up letters; and how to develop human relation skills. The student will select, prepare and be interviewed for jobs which match his/her skills identified through a self-assessment inventory. Available at Northwest Campus. Also offered pass/fail as ABUS F070P.
Lecture + Lab + Other: 1 + 0 + 0

ABUS F101  Principles of Accounting I
3 Credits
Offered Fall, Spring and Summer
Accounting concepts and procedures for service businesses and for merchandising businesses owned by a single proprietor. A preparer's approach emphasizes the use of debits and credits to account for the details of business transactions.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F102A  Keyboarding: Touch Typing
1-3 Credits
Offered Fall and Spring
Instruction in the mastery of alphabetic keyboard touch typing, skill building and document formatting. Skills mastered can be applied to typewriters, CRTs, computer terminals, or other equipment with a keyboard. May be repeated twice for credit.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F102B  Keyboarding: Skill Building
1-3 Credits
Offered Fall and Spring
Instruction in the mastery of alphabetic keyboard touch typing, skill building and document formatting. Skills mastered can be applied to typewriters, CRTs, computer terminals, or other equipment with a keyboard. May be repeated twice for credit.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F102C  Keyboarding: Document Formatting
1-3 Credits
Offered Fall and Spring
Instruction in the mastery of alphabetic keyboard touch typing, skill building and document formatting. Skills mastered can be applied to typewriters, CRTs, computer terminals, or other equipment with a keyboard. May be repeated twice for credit.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F116  Using 10-Key Calculators
1 Credit
Offered Fall and Spring
Using the efficient 10-key touch method to solve business problems on a calculator. Emphasis is placed on developing occupational proficiency in the use of calculating machines for initial job placement.
Lecture + Lab + Other: 1 + 0 + 0

ABUS F134  Alphabetic Filing
1 Credit
Offered Fall and Spring
Mastery and use of ARMA filing rules as they apply to alphabetic, subject, numeric and geographic filing.
Lecture + Lab + Other: 0 + 3 + 0

ABUS F141  Payroll Accounting
1-3 Credits
Offered Fall, Spring and Summer
Payroll records and laws. Methods to compile and calculate payroll information, earnings, deductions and net wages. City, state and federal tax report forms. For payroll personnel.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F151  Village-based Entrepreneurship
1-3 Credits
Offered As Demand Warrants
Technical and personal requirements for establishing and maintaining a small business in a rural village; advantages and disadvantages of operating a small business in a rural village. May be offered in three, 1 credit modules (a, b and c).
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F154  Human Relations
3 Credits
Offered Fall, Spring and Summer
Attitudes, self-concepts, personal communication styles, motivation, interactions, positive reinforcements, team building and leadership development.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F155  Business Math
1-3 Credits
Offered Fall, Spring and Summer
Review of basic math computation skills applied to various business areas. Emphasis on applications.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F158  Introduction to Tourism
1-3 Credits
Offered Spring
An overview of components, concepts and issues in tourism and hospitality. Introduces a broad range of topics, including the history and impacts of tourism, marketing, planning, customer service, and career and business development, with a focus on Alaska and British Columbia, Canada.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F160  Principles of Banking
3 Credits
Offered Fall and Spring
Banking in today's economy. Language and documents of banking, check processing, teller functions, deposits, credit and payment functions, loans, investments, trust, the Federal Reserve System and other regulatory agencies.
Lecture + Lab + Other: 3 + 0 + 0
ABUS F161  Personal and Business Finance  
3 Credits  
Offered Fall, Spring and Summer  
Explores the management of personal and family finances, including financial planning, budgeting, time value of money, consumer buying, personal credit, savings and investment, home ownership and mortgages, insurance, estate planning, retirement, consumer fraud, and laws.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F170  Business English  
3 Credits  
Offered Fall and Spring  
Comprehensive review of grammar, punctuation, capitalization and spelling, with emphasis on business and office occupations.  
**Recommended:** Placement into WRTG F090 or higher.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F175  Customer Service  
3 Credits  
Offered Fall, Spring and Summer  
Presents customer service as integral to business success. Preparation for effective interaction with customers. Includes trends, interpretation of trends and development of fundamental skills necessary to achieve excellence.  
**Recommended:** BA F151X; ABUS F154.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F178  Professionalism  
3 Credits  
Offered Fall  
Presents professionalism and personal effectiveness as integral to success in business, professional and entrepreneurial environments. Emphasizes conscious competency and ongoing self-development not only as a speaker and presenter but also as a leader in the workplace and community.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F179  Fundamentals of Supervision  
3 Credits  
Offered Fall, Spring and Summer  
Effective supervisory concepts including planning, organizing and staffing functions. Communicating and delegating effectively, morale, productivity, decision making, positive position discipline and performance goals development.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F182  Office Procedures  
3 Credits  
Offered Fall and Spring  
Duties and responsibilities of general office employees including filing, processing mail, telephone communication, meeting the public, office supplies, banking, employment procedures and grooming.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F183  Professional Skills for Job Hunt  
1-3 Credits  
Offered Fall  
Practical information necessary to help students choose meaningful employment as well as build their own employment portfolio. Materials used will allow students to learn more about themselves, engage in personal assessment and learn how this information relates to different careers. Students will complete target resumes, cover letters, follow-up letters, applications, job search strategies, mock job interviews and a professional portfolio. This class is designed for students embarking into the job market.  
**Lecture + Lab + Other:** 1-3 + 0 + 0

ABUS F188  Personal Income Tax  
1 Credit  
Offered As Demand Warrants  
Taxable income, deductions, credit, exemptions, and computation. Computer use, record keeping methods, tax forms and new tax laws.  
**Lecture + Lab + Other:** 1 + 0 + 0

ABUS F189  The Culture and Business of Gaming  
3 Credits  
Offered Fall  
This course will introduce students to the unique cultural sphere that has emerged around the world of gaming. It will explore a brief history of video games, a philosophical investigation of the commentary that games inspire, gaming as a business, and theories of marketing through the worlds of streaming and esports.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F199  Practicum in Applied Business  
1-3 Credits  
Offered Fall, Spring and Summer  
Supervised training and work experience. Analysis of work experience and relationship of the job to career and academic goals. Managerial concepts, problems of working with groups and individuals, organizational structures, communications and planning.  
**Prerequisites:** Permission of instructor.  
**Lecture + Lab + Other:** 0 + 0 + 0

ABUS F201  Principles of Accounting II  
3 Credits  
Offered Fall and Spring  
Introduction to accounting concepts and procedures for a business. Emphasis is on the accounting cycle and the recording, summarizing and interpretation of accounting data.  
**Recommended:** ABUS F101 or ACCT F261X.  
**Lecture + Lab + Other:** 3 + 0 + 0

ABUS F202  Principles of Accounting III  
3 Credits  
Offered Fall  
Continuation of elementary accounting concepts and procedures with the introduction of cost accounting principles for manufacturing and service operations. Job order costing, process costing, cost-volume profit, budgeting and variances are introduced.  
**Recommended:** ABUS F101 and F201; or ACCT F261X and ACCT F262.  
**Lecture + Lab + Other:** 3 + 0 + 0
ABUS F203  Accounting Capstone
3 Credits
Offered Spring and Summer
Accounting procedures in retail, service and trade businesses. The complete accounting cycle, including record keeping, posting and preparation of financial statements, bank reconciliation, payroll computations and closing books. Accounts receivable, accounts payable, purchasing, credit and other accounting requirements.
Recommended: ABUS F101; ABUS F141; ABUS F220; concurrent enrollment or completion of ABUS F201.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F210  Income Tax
3 Credits
Offered Fall and Spring
Income tax fundamentals. Includes how to complete basic income tax forms/schedules for individuals and small business owners. Covers taxable income, deductions, credits, exemptions, computation, record keeping methods, new tax laws and strategies to reduce taxes.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F220  Microcomputer Accounting: QuickBooks
3 Credits
Offered Fall and Spring
Basic microcomputer principles. Includes entering transactions, analyzing results, correcting errors and organizing business finances. QuickBooks is a widely used accounting software application.
Recommended: ABUS F101.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F223  Real Estate Law
3 Credits
Offered Fall
Sources of real estate law: estates and interests in land; methods of describing land; conveyances, deeds and mortgages; liens and encumbrances; residential rentals and commercial leases; multi-unit communities; brokerages and real property transactions; appraisals; and other laws relevant to real estate. Review of relevant cases involving real estate disputes and other matters.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F231  Introduction to Personnel
1-3 Credits
Offered Fall
Company organizational structure, job analysis, staffing and organization, employee growth and development, employee supervision and developing leadership skills. May be offered in three one credit modules.
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F232  Contemporary Management Issues
3 Credits
Offered Fall and Spring
Management functions, including planning, organizing, staffing, directing and controlling; human aspects of management, and decision making.
Lecture + Lab + Other: 3 + 0 + 0

ABUS F233  Financial Management
3 Credits
Offered Fall and Spring
Fundamental understanding of the concepts, techniques and practices in financial management. Financial statements analysis, cash flow and financial planning, concept of time value of money, risk and return, bond valuation, capital budgeting, internal financial controls and audit.
Lecture + Lab + Other: 3 + 0 + 0
ABUS F264   Filing/Records Management  
3 Credits  
Offered Fall and Spring  
Instruction in basic alphabetic storage with filing rules and cross-referencing and procedures for retrieving records manually. Includes adaptations of the alphabetic storage method including geographic, numeric and subject; storing and retrieving special records (card files, visible records, microrecords); organization and operation of records management programs and control of records systems.  
Lecture + Lab + Other: 3 + 0 + 0  

ABUS F265   Current and Emerging Trends in Applied Marketing  
3 Credits  
Offered As Demand Warrants  
Prerequisites: Permission of instructor.  
Students receive in-depth coverage of current marketing trends, such as social media marketing, digital marketing, and green marketing, with the overarching goal to gain industry competency and applicable knowledge. Objectives include historical reference, ethics, best practices, tactics, strategy, analytics management, with the opportunity to obtain industry-related certifications.  
Lecture + Lab + Other: 3 + 0 + 0  

ABUS F267   Transportation and Logistics Management  
1-3 Credits  
Offered Spring  
Prerequisites: Experience or course work in exam area.  
Understanding of issues and challenges concerning structure and management of air, sea, rail and highway transportation systems. Emphasis on effective management of the transporting of people and goods intra-Alaska and to destinations that are served from Alaska.  
Lecture + Lab + Other: 1-3 + 0 + 0  

ABUS F268   Rural Tourism: Planning and Principles  
1-3 Credits  
Offered As Demand Warrants  
Cross-listed with RD F268.  
Introduction to rural tourism planning and principles. Students examine rural tourism attractions and trends, tourism planning and policy formation, quality standards, and cultural and environmental impacts of tourism.  
Cross-listed with RD F268.  
Lecture + Lab + Other: 1-3 + 0 + 0  

ABUS F269   Food and Beverage Management  
1-3 Credits  
Offered Spring  
Recommended: Basic knowledge of internet and social media.  
Development of a successful food and beverage system from its inception to operation. Menu planning, purchasing, preparation, service and food/beverage cost control.  
Lecture + Lab + Other: 1-3 + 0 + 0  

ABUS F271   Business Communications  
3 Credits  
Offered Fall, Spring and Summer  
Prerequisites: Placement in WRTG F111X.  
Composition and evaluation of various kinds of common communications between a business person and associates, customers and dealers. Included are interoffice memos, letters, reports and oral communications.  
Recommended: Placement in WRTG F111X.  
Lecture + Lab + Other: 3 + 0 + 0  

ABUS F273   Managing a Small Business  
3 Credits  
Offered Spring  
Entrepreneurship and management, starting a new business, buying an existing business or franchise. Managing, marketing, staffing, financing, budgeting, pricing, operational analysis and controls.  
Lecture + Lab + Other: 3 + 0 + 0  

ABUS F274   Business in the Digital World  
1-3 Credits  
Offered Spring  
Recommended: Basic knowledge of internet and social media.  
Exploration of trends in internet commerce, websites, social media and digital advertisement. Analysis of the elements needed to build and manage a successful e-commerce or small business. Website planning and creation include information design, navigation design and site presentation.  
Lecture + Lab + Other: 1-3 + 0 + 0  

ABUS F275   Applied International Business  
3 Credits  
Offered As Demand Warrants  
Case study and research-oriented approach to cultural, economic, political, social, logistical and other business issues in the ever-changing international business environment.  
Lecture + Lab + Other: 3 + 0 + 0  

ABUS F277   Dynamics of Leadership  
3 Credits  
Offered Fall and Spring  
Recommended: Experience or course work in exam area.  
The study of leadership behavior with application of methods, facts and principles of leadership to individuals and groups in organizational and work settings. Drawing from several areas of behavioral science, this course, while designed for business students, is also suitable for other fields, general education, and personal enrichment.  
Lecture + Lab + Other: 3 + 0 + 0  

ABUS F288   Professional Certification Preparation  
1-3 Credits  
Offered As Demand Warrants  
Prepares students for national or industry specific certification examination. Course may be taken three times for a maximum of 4 credits. Course is intended as preparation for certification exam.  
Recommended: Experience or course work in exam area.  
Lecture + Lab + Other: 1-3 + 0 + 0  

ABUS F299   Practicum in Applied Business  
1-9 Credits  
Offered Fall and Spring  
Prerequisites: Permission of instructor.  
Supervised training and work experience (local or foreign study abroad). Analysis of work experience and relationship of the job to career and academic goals. Managerial concepts, problems of working with groups and individuals, organizational structures, communications and planning.  
Lecture + Lab + Other: 0 + 0 + 0