# Applied Business (ABUS)

<table>
<thead>
<tr>
<th>Course Code</th>
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<th>Credits</th>
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<tbody>
<tr>
<td>ABUS F051</td>
<td>Bookkeeping For Business</td>
<td>3</td>
<td>As Demand Warrants</td>
<td>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 proprietorships).</td>
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<tr>
<td>ABUS F070</td>
<td>Job Readiness Skills</td>
<td>1</td>
<td></td>
<td>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.</td>
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<tr>
<td>ABUS F101</td>
<td>Principles of Accounting I</td>
<td>3</td>
<td>Fall, Spring and Summer</td>
<td>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.</td>
</tr>
<tr>
<td>ABUS F102A</td>
<td>Keyboarding: Touch Typing</td>
<td>1-3</td>
<td>Fall and Spring</td>
<td>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.</td>
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<tr>
<td>ABUS F102B</td>
<td>Keyboarding: Skill Building</td>
<td>1-3</td>
<td>Fall and Spring</td>
<td>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.</td>
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<tr>
<td>ABUS F102C</td>
<td>Keyboarding: Document Formatting</td>
<td>1-3</td>
<td>Fall and Spring</td>
<td>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.</td>
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<tr>
<td>ABUS F116</td>
<td>Using 10-Key Calculators</td>
<td>1</td>
<td>Fall and Spring</td>
<td>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.</td>
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<tr>
<td>ABUS F134</td>
<td>Alphabetic Filing</td>
<td>1</td>
<td>Fall and Spring</td>
<td>Mastery and use of ARMA filing rules as they apply to alphabetic, subject, numeric and geographic filing.</td>
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<tr>
<td>ABUS F141</td>
<td>Payroll Accounting</td>
<td>1-3</td>
<td>Fall, Spring and Summer</td>
<td>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.</td>
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<tr>
<td>ABUS F151</td>
<td>Village-based Entrepreneurship</td>
<td>1-3</td>
<td>As Demand Warrants</td>
<td>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).</td>
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<tr>
<td>ABUS F154</td>
<td>Human Relations</td>
<td>3</td>
<td>Fall, Spring and Summer</td>
<td>Attitudes, self-concepts, personal communication styles, motivation, interactions, positive reinforcements, team building and leadership development.</td>
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<tr>
<td>ABUS F155</td>
<td>Business Math</td>
<td>1-3</td>
<td>Fall, Spring and Summer</td>
<td>Review of basic math computation skills applied to various business areas. Emphasis on applications.</td>
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<tr>
<td>ABUS F158</td>
<td>Introduction to Tourism</td>
<td>1-3</td>
<td>Spring</td>
<td>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.</td>
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<tr>
<td>ABUS F160</td>
<td>Principles of Banking</td>
<td>3</td>
<td>Fall and Spring</td>
<td>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.</td>
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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
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<td>ABUS F203</td>
<td>Accounting Capstone</td>
<td>3</td>
<td>Spring and Summer</td>
<td>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</td>
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<tr>
<td>ABUS F210</td>
<td>Income Tax</td>
<td>3</td>
<td>Fall and Spring</td>
<td>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. Recommended: ABUS F101. Lecture + Lab + Other: 3 + 0 + 0</td>
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<tr>
<td>ABUS F220</td>
<td>Microcomputer Accounting: QuickBooks</td>
<td>3</td>
<td>Fall and Spring</td>
<td>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</td>
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<tr>
<td>ABUS F232</td>
<td>Fund Accounting for Nonprofits</td>
<td>3</td>
<td>Fall</td>
<td>Accounting for nonprofit organizations, governmental units, health care providers, voluntary health and welfare organizations, public schools, colleges, universities and other organizations using fund accounting. Recommended: ABUS F101. Lecture + Lab + Other: 3 + 0 + 0</td>
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<tr>
<td>ABUS F234</td>
<td>Introduction to Investing</td>
<td>3</td>
<td>Spring</td>
<td>An in-depth study of investment for personal use. The overall investment environment is described and conceptual tools needed by investors are presented. Popular investment vehicles such as common stocks, bonds, preferred stocks, convertible securities, and mutual funds are addressed. Lecture + Lab + Other: 3 + 0 + 0</td>
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<tr>
<td>ABUS F235</td>
<td>Employment Law</td>
<td>3</td>
<td>Fall and Spring</td>
<td>Labor and employment law with emphasis on case analysis. Lecture + Lab + Other: 3 + 0 + 0</td>
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<tr>
<td>ABUS F260</td>
<td>Marketing Practices</td>
<td>3</td>
<td>Fall and Spring</td>
<td>Designed to give students a real-world view of basic marketing principles and practices. Emphasizes planning strategy and application of marketing concepts in analysis of case studies. Examines nature of marketing and its environment, selecting target markets and developing a market mix: product, price, promotion and distribution. Lecture + Lab + Other: 3 + 0 + 0</td>
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<tr>
<td>ABUS F263</td>
<td>Public Relations</td>
<td>3</td>
<td>Fall and Spring</td>
<td>Public relations is image making, repairing and promoting. PR involves promotion, selling, advertising and creating public, corporate, government, church and other institutional images. Public relations professionals need skills in psychology, writing, mass media theory, image construction, persuasion and audience analysis. Introduces public relations and the role it plays in our world and society. Lecture + Lab + Other: 3 + 0 + 0</td>
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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   Seminar in Applied Marketing
3 Credits
Offered Spring
Analysis of the managerial relevance of current issues in marketing as found in the professional and/or popular marketing literature. A historical perspective will be provided through classic readings from the literature. Students will be expected to read, analyze and discuss assigned readings in a seminar atmosphere with a view toward understanding the rationale of applied marketing management practices such as theory, marketing mix and ethics. The relation and role of marketing, relative to other functional areas of the firm, will be explored.

Prerequisites: ABUS F260.

Lecture + Lab + Other: 3 + 0 + 0

ABUS F267   Transportation and Logistics Management
1-3 Credits
Offered Spring
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
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
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
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 F272   Small-Business Planning
3 Credits
Offered Fall
Elements of small-business planning processes including the components of a written business plan.

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
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.

Recommended: Basic knowledge of internet and social media.

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
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
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.

Prerequisites: Permission of instructor.

Lecture + Lab + Other: 0 + 0 + 0