Applied Business (ABUS)

Community and Technical College
Applied Business and Accounting Program (https://www.ctc.uaf.edu/programs/business-applied/)
907-455-2800

ABUS F051  Bookkeeping For Business
3 Credits
Offered As Demand Warrants
This course covers basic concepts of practical accounting procedures for entrepreneurs and small business sole proprietors, as well as recording and reporting financial data for service and merchandising businesses.
Lecture + Lab + Other: 3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus

ABUS F070  Job Readiness Skills
1 Credit
Offered As Demand Warrants
This course encompasses pre-employment and human relations skills necessary for job success, including identifying career opportunities; resume preparation, job applications, cover and follow-up letters; and human relations skills. The student prepares and interviews for jobs matching skills identified through self-assessment practices.
Lecture + Lab + Other: 1 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F101  Accounting I
3 Credits
Offered Fall and Spring
This course covers fundamental accounting principles and procedures applicable to both service businesses and sole proprietorships engaged in merchandising. It takes a preparer's perspective, highlighting the application of debits and credits to accurately record and account for the intricacies of business transactions.
Recommended: ABUS F155.
Special Notes: Available summer as demand warrants.
Lecture + Lab + Other: 3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus

ABUS F102A  Keyboard Mastery I
1-3 Credits
Offered As Demand Warrants
This course is an introduction to alphabetic keyboard touch typing, skill building and document formatting. Skills mastered can be applied to any equipment with a keyboard.
Lecture + Lab + Other: 1-3 + 0 + 0
Grading System: Pass/Fail Grades
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F102B  Keyboard Mastery II
1-3 Credits
Offered As Demand Warrants
This course provides continued instruction in alphabetic keyboard touch typing, skill building and document formatting. Skills mastered can be applied to any equipment with a keyboard.
Recommended: ABUS F102A.
Lecture + Lab + Other: 1-3 + 0 + 0
Grading System: Pass/Fail Grades
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F102C  Keyboard Mastery III
1-3 Credits
Offered As Demand Warrants
This course teaches mastery of alphabetic keyboard touch typing, skill building and document formatting. Skills mastered can be applied to any equipment with a keyboard.
Recommended: ABUS F102A; ABUS F102B.
Lecture + Lab + Other: 1-3 + 0 + 0
Grading System: Pass/Fail Grades
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F116  10-Key Calculators
1 Credit
Offered As Demand Warrants
This course covers mastery of the 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
Grading System: Letter Grades with option of Plus/Minus

ABUS F134  Document Organization
1 Credit
Offered As Demand Warrants
This course teaches organizational skills for documents and files, covering alphabetic, subject, numeric and geographic organization methods with a focus on ARMA filing principles.
Lecture + Lab + Other: 0 + 3 + 0
Grading System: Letter Grades with option of Plus/Minus

ABUS F141  Payroll Accounting
1-3 Credits
Offered Fall and Spring
This course explores payroll recordkeeping and relevant legislation. Covering techniques for collecting and computing payroll data, including earnings, deductions and net wages, it addresses tax report form completion at the city, state and federal levels. Designed for individuals employed in payroll or human resources.
Recommended: ABUS F101; ABUS F155.
Special Notes: Available summer as demand warrants.
Lecture + Lab + Other: 1-3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F151  Village-based Entrepreneurship
1-3 Credits
Offered As Demand Warrants
This course focuses on the technical requirements and essential applications for entrepreneurial practices in rural communities, such as Alaskan villages. It covers the advantages and disadvantages of operating a small business in a rural community.
Lecture + Lab + Other: 1-3 + 0 + 0
Grading System: Letter Grades with option of Plus/Minus

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
Grading System: Letter Grades with option of Plus/Minus
ABUS F155  Business Math  
1-3 Credits  
Offered Fall and Spring  
This course is a practical application of basic math concepts and computation skills. In this course, students use math to solve real-world problems to solidify their understanding of key mathematical topics for personal, professional, and business applications. Satisfies computation requirement at certificate and associate levels.  
Special Notes: Placement into WRTG F090 or higher.  
Lecture + Lab + Other: 1-3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus  
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F158  Tourism Logistics  
1-3 Credits  
Offered As Demand Warrants  
This course covers fundamentals and logistics in tourism, hospitality and seasonal small business practices. 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  
Grading System: Letter Grades with option of Plus/Minus  
Repeatable for Credit: May be taken 1 time for up to 3 credits

ABUS F160  Banking Principles  
3 Credits  
Offered Spring  
This course covers terminology and documentation within the banking industry, covering check processing, teller responsibilities, deposit procedures, credit and payment operations, lending practices, investment strategies, trust services and the roles of regulatory agencies, including the Federal Reserve System, within the contemporary economy.  
Recommended: ABUS F154.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F161  Personal Finance  
3 Credits  
Offered Fall and Spring  
This course focuses on the art of effectively managing personal and family finances. Topics covered include financial planning, budgeting, understanding the time value of money, consumer decision-making, managing personal credit, savings and investments, homeownership and mortgages, insurance, estate planning, retirement strategies, consumer protection and relevant legal aspects.  
Special Notes: Available summer as demand warrants.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F170  Business English  
3 Credits  
Offered Fall  
This course is a comprehensive review of grammar, punctuation, capitalization and spelling, with an emphasis on communication in professional settings. Satisfies the communication requirement at the certificate level.  
Recommended: Placement into WRTG F090 or higher.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F175  Customer Service  
3 Credits  
Offered Fall and Spring  
This course underscores the essential role of customer service across professional, hospitality and business careers. It provides the groundwork for skillfully engaging with customers, offering insights into contemporary and historical trends, and fostering the essential abilities required to attain excellence in customer service.  
Recommended: ABUS F154.  
Special Notes: Available summer as demand warrants.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F178  Personal & Professional Development  
3 Credits  
Offered As Demand Warrants  
This course presents professionalism and personal effectiveness as integral to success in business, professional and entrepreneurial environments. Emphasizes conscious competency and ongoing self and professional development not only as a speaker and presenter but also as a leader in the workplace and community.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F179  Supervision Fundamentals  
3 Credits  
Offered Fall and Spring  
This course covers fundamental principles of effective supervision, encompassing key concepts such as planning, organization, staffing, proficient communication, successful delegation, morale management, productivity enhancement, decision-making, constructive disciplinary actions and the development of performance goals.  
Recommended: ABUS F154.  
Special Notes: Available summer as demand warrants.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F182  Administrative Procedures  
3 Credits  
Offered Spring  
This course covers general administrative duties for professional settings including document management, professional communications, customer service and client support, financial and expense management and human resource support.  
Recommended: ABUS F170.  
Lecture + Lab + Other: 3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus

ABUS F183  Career Exploration  
1-3 Credits  
Offered As Demand Warrants  
This course is a student's practical guide to exploring meaningful employment opportunities and building their personalized employment portfolio. Materials used allow students to learn more about themselves, engage in personal assessment, and understand how this information relates to different careers.  
Lecture + Lab + Other: 1-3 + 0 + 0  
Grading System: Letter Grades with option of Plus/Minus
ABUS F188  Personal Tax Preparation  
1 Credit  
Offered As Demand Warrants  
This course explores the calculation of taxable income, deductions, tax credits, exemptions and computation methods. It includes practical guidance on using computers, various record-keeping techniques, navigating tax forms and staying current with recent tax legislation.  
**Lecture + Lab + Other:** 1 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F189  Entrepreneurial Content Creation  
3 Credits  
Offered Fall  
This course offers an introductory overview of digital content creation and management for online businesses. It includes technical aspects, equipment, community management, marketing, branding and essential business skills for content monetization and growth. It also explores the history and current trends in the streaming and online business landscape.  
**Special Notes:** This course is presented as part of the IAC Content Creation Occupational Endorsement.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F199  Business Practicum  
1-3 Credits  
Offered Fall and Spring  
Supervised practical training and work experience, emphasizing work experience analysis and alignment with career and academic objectives. It covers group and individual dynamics, organizational structures, effective communication and strategic planning.  
**Prerequisites:** Permission of instructor.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits

ABUS F201  Accounting II  
3 Credits  
Offered Fall and Spring  
This course provides an introductory exploration of accounting principles and procedures within a business context. The focus lies in understanding the accounting cycle and the skills necessary for recording, summarizing and interpreting accounting data.  
**Recommended:** ABUS F101 or ACCT F261X.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F202  Accounting III  
3 Credits  
Offered Fall  
This course is a continuation of foundational 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 or ACCT F261X; ABUS F201 or ACCT F262.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F203  Accounting Capstone  
3 Credits  
Offered Spring  
Comprehensive covering of the accounting cycle, encompassing record-keeping, posting, financial statement preparation, bank reconciliation, payroll calculations and closing books. Emphasis on managing accounts receivable, accounts payable, procurement, credit and other business procedures.  
**Recommended:** ABUS F101 or ACCT F261X; ABUS F141; ABUS F201 or ACCT F262; ABUS F202; ABUS F220.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F210  Income Tax  
3 Credits  
Offered Fall  
This course covers foundations in income taxation, providing instruction on completing essential income tax forms and schedules for individuals and small business proprietors. Topics encompass taxable income, deductions, tax credits, exemptions, computation methods, effective record-keeping techniques, the latest tax legislation and tax reduction strategies.  
**Recommended:** ABUS F101; ABUS F155.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F220  QuickBooks Accounting  
3 Credits  
Offered Fall and Spring  
This course focuses on the fundamentals of digital accounting software. It covers the processes of inputting transactions, analyzing outcomes, rectifying errors and structuring business finances. QuickBooks, a widely adopted accounting software application, is the central focus of this course.  
**Recommended:** ABUS F101.  
**Special Notes:** Available summer as demand warrants.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F223  Real Estate Law  
3 Credits  
Offered As Demand Warrants  
This course explores foundations in real estate law, such as land estates and interests, land description methods, property conveyances, deeds, mortgages, encumbrances and liens, residential and commercial leases, multi-unit communities, real estate brokerages, property transactions, appraisals and various laws pertinent to real estate, and also studies real estate dispute cases.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F231  Introduction to Human Resources  
1-3 Credits  
Offered Fall  
This course covers aspects of company organizational structure, job analysis, staffing and organization, employee development, supervision, leadership skill development and the fundamental principles of human resource management.  
**Recommended:** ABUS F154; ABUS F179.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits
ABUS F232  Contemporary Management Strategies
3 Credits
Offered Fall
This course teaches students modern management approaches, encompassing strategies for planning, organization, staffing, leadership, decision-making and the human elements of effective management.
Recommended: ABUS F154.
Grading System: Letter Grades with option of Plus/Minus

ABUS F233  Financial Management
3 Credits
Offered Fall
This course provides a foundational grasp of financial management principles, methods and applications. Topics include the analysis of financial statements, cash flow management, financial planning, the time value of money, risk and return considerations, bond valuation, capital budgeting, internal financial controls and auditing.
Recommended: ABUS F161.
Grading System: Letter Grades with option of Plus/Minus

ABUS F234  Personal Investments
3 Credits
Offered Spring
This course comprehensively covers personal investment strategies. It provides an overview of the investment landscape and equips students with the conceptual tools necessary for making informed investment decisions. It delves into various popular investment options, including common stocks, bonds, preferred stocks, convertible securities and mutual funds.
Recommended: ABUS F161.
Grading System: Letter Grades with option of Plus/Minus

ABUS F235  Nonprofit Fund Accounting
3 Credits
Offered Fall
This course focuses on the specialized accounting practices applicable to nonprofit organizations, government entities, healthcare providers, voluntary health and welfare organizations, public educational institutions, colleges, universities and other entities that employ fund accounting.
Recommended: ABUS F101.
Grading System: Letter Grades with option of Plus/Minus

ABUS F241  Business Law
3 Credits
Offered Fall
This course examines the legal dimensions of business challenges, encompassing the fundamental principles, institutions and the application of law in areas such as contracts, agency relationships, employment, personal sales and property ownership.
Recommended: BA F151X.
Cross-listed with PLS F241.
Grading System: Letter Grades with option of Plus/Minus

ABUS F242  Employment Law
3 Credits
Offered Spring
This course focuses on labor and employment law, placing a strong emphasis on the analysis of relevant legal cases.
Recommended: BA F151X.
Special Notes: Can fulfill the PLS F242 requirement in the Paralegal Studies program.
Grading System: Letter Grades with option of Plus/Minus

ABUS F256  Hospitality Operations
1-3 Credits
Offered As Demand Warrants
This course provides an introductory exploration of the hospitality industry, with a specific focus on the establishment and operational intricacies of small hotels, bed and breakfast accommodations and lodge operations.
Recommended: ABUS F272; ABUS F175.
Repeatable for Credit: May be taken 3 times for up to 3 credits

ABUS F260  Marketing Principles
3 Credits
Offered Fall
Practical perspectives on fundamental marketing principles and real-world applications, with strong emphasis on strategic planning and the practical implementation of marketing concepts through case study analysis.
The course covers marketing foundations and external factors; target markets identification; and product, pricing, promotion and distribution comprehensive marketing mix.
Recommended: BA F151X.
Grading System: Letter Grades with option of Plus/Minus

ABUS F263  Public Relations
3 Credits
Offered Spring
Public relations is image making, repairing and promoting. PR involves promotion, selling, advertising and creating public, corporate, government, church and other institutional images. PR professionals need skills in psychology, writing, mass media theory, image construction, persuasion and audience analysis. Introduces public relations and its role in our world and society.
Grading System: Letter Grades with option of Plus/Minus

ABUS F264  Records Management
3 Credits
Offered As Demand Warrants
This course explores the fundamental principles, methods and optimal strategies for efficiently and effectively organizing, storing and overseeing documents and records.
Grading System: Letter Grades with option of Plus/Minus
**ABUS F265**  Emerging Marketing Trends  
3 Credits  
Offered Spring  
This course explores contemporary and emerging marketing trends, including social media, digital marketing and sustainability. It imparts industry-relevant knowledge, addressing history, ethics, tactics, strategy and analytics.  
**Recommended:** BA F151X.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits  

**ABUS F267**  Transportation Logistics  
1-3 Credits  
Offered As Demand Warrants  
This course covers logistical complexities of organization and administration of air, sea, rail and highway transportation systems. It emphasizes efficient management of the movement of people and goods within Alaska and to destinations accessible from Alaska.  
**Recommended:** BA F151X.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits  

**ABUS F268**  Rural Tourism: Planning and Principles  
1-3 Credits  
Offered As Demand Warrants  
This course involves an exploration of rural tourism, encompassing an analysis of rural tourism attractions and emerging trends, tourism planning, policy development, quality criteria and the cultural and environmental impacts of tourism.  
**Recommended:** BA F151X.  
**Cross-listed with** RD F268.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits  

**ABUS F269**  Food and Beverage Operations  
1-3 Credits  
Offered As Demand Warrants  
This course focuses on establishing and operating a thriving food and beverage system, covering menu design, procurement, food preparation, service and the control of food and beverage costs.  
**Recommended:** ABUS F272, ABUS F273 or BA F151X.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits  

**ABUS F271**  Business Communications  
3 Credits  
Offered Fall and Spring  
The development and assessment of essential communication competencies needed in modern, diverse and ever-changing professional landscapes. Business communications is the art of proficient written, spoken and non-verbal communication within the context of today’s interconnected global community. Satisfies communication requirement at certificate and associate levels.  
**Recommended:** Placement in WRTG F111X.  
**Special Notes:** Available summer as demand warrants.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  

**ABUS F272**  Business Plan Development  
3 Credits  
Offered Fall  
This course explores creative approaches to small business and technical business planning, incorporating elements such as market research, financial forecasting and strategic analysis.  
**Recommended:** BA F151X.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  

**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  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatable for Credit:** May be taken 3 times for up to 3 credits  

**ABUS F275**  International Business  
3 Credits  
Offered As Demand Warrants  
This course uses a case study and research-centered method process to analyze cultural, economic, political, social, logistical and various business challenges within the dynamic and ever-evolving international business arena.  
**Recommended:** BA F151X.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  

**ABUS F277**  Leadership Dynamics  
3 Credits  
Offered Spring  
This course explores leadership behavior and the practical application of leadership methods, principles and insights to individuals and groups in various organizational and workplace contexts. Drawing upon insights from multiple domains within behavioral science, this course is applicable to business, other disciplines and general education.  
**Recommended:** ABUS F154.  
**Lecture + Lab + Other:** 3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  

**ABUS F288**  Professional Certification Preparation  
1-3 Credits  
Offered As Demand Warrants  
This course prepares students for national or industry specific certification examinations.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Pass/Fail Grades  
**Repeatable for Credit:** May be taken 3 times for up to 4 credits
ABUS F299  Practicum in Applied Business
1-9 Credits
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
Grading System: Letter Grades with option of Plus/Minus
Repeatable for Credit: May be taken unlimited times for up to 9 credits