### APPLIED BUSINESS (ABUS)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
<th>Offered</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABUS F051</td>
<td>Bookkeeping For Business</td>
<td>3</td>
<td>Offered 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>
</tr>
<tr>
<td>ABUS F070</td>
<td>Job Readiness Skills</td>
<td>1</td>
<td>Offered As Demand Warrants</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>
</tr>
<tr>
<td>ABUS F101</td>
<td>Principles of Accounting I</td>
<td>3</td>
<td>Offered 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>Offered 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>Offered 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>Offered 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>Offered 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>
</tr>
<tr>
<td>ABUS F134</td>
<td>Alphabetic Filing</td>
<td>1</td>
<td>Offered 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>Offered 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>Offered 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>Offered 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>Offered 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>Offered 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>Offered 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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<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Credits</td>
<td>Offered</td>
<td>Prerequisites</td>
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<tr>
<td>ABUS F161</td>
<td>Personal and Business Finance</td>
<td>3</td>
<td>Fall, Spring, and Summer</td>
<td>ABUS F101; ABUS F141; ABUS F220; ACCT F261X and ACCT F262.</td>
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<tr>
<td>ABUS F170</td>
<td>Business English</td>
<td>3</td>
<td>Fall and Spring</td>
<td>ABUS F154.</td>
</tr>
<tr>
<td>ABUS F175</td>
<td>Customer Service</td>
<td>3</td>
<td>Fall, Spring, and Summer</td>
<td>ABUS F151X; ABUS F154.</td>
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<tr>
<td>ABUS F178</td>
<td>Professionalism</td>
<td>3</td>
<td>Fall</td>
<td>ABUS F101 or ACCT F261X.</td>
</tr>
<tr>
<td>ABUS F179</td>
<td>Fundamentals of Supervision</td>
<td>3</td>
<td>Fall, Spring, and Summer</td>
<td>ABUS F101 and F201; or ACCT F261X and ACCT F262.</td>
</tr>
<tr>
<td>ABUS F182</td>
<td>Office Procedures</td>
<td>3</td>
<td>Fall and Spring</td>
<td>ABUS F101 or ACCT F261X.</td>
</tr>
<tr>
<td>ABUS F183</td>
<td>Professional Skills for Job Hunt</td>
<td>1-3</td>
<td>Fall</td>
<td>ABUS F101; ABUS F141; ABUS F220; ABUS F180; concurrent enrollment or completion of ABUS F201.</td>
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<tr>
<td>ABUS F188</td>
<td>Personal Income Tax</td>
<td>1</td>
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<tr>
<td>ABUS F189</td>
<td>The Business of Gaming and Content Creation</td>
<td>3</td>
<td>Fall</td>
<td>BA F151X; ABUS F154.</td>
</tr>
<tr>
<td>ABUS F199</td>
<td>Practicum in Applied Business</td>
<td>1-3</td>
<td>Fall, Spring, and Summer</td>
<td>BA F151X; ABUS F154.</td>
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<tr>
<td>ABUS F201</td>
<td>Principles of Accounting II</td>
<td>3</td>
<td>Fall and Spring</td>
<td>ABUS F101 or ACCT F261X.</td>
</tr>
<tr>
<td>ABUS F202</td>
<td>Principles of Accounting III</td>
<td>3</td>
<td>Fall</td>
<td>ABUS F101 and F201; or ACCT F261X and ACCT F262.</td>
</tr>
<tr>
<td>ABUS F203</td>
<td>Accounting Capstone</td>
<td>3</td>
<td>Fall</td>
<td>ABUS F101; ABUS F141; ABUS F220; concurrent enrollment or completion of ABUS F201.</td>
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</tbody>
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Lecture + Lab + Other: 1-3 + 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.  
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 F234  Introduction to Investing  
3 Credits  
Offered Spring  
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

ABUS F235  Fund Accounting for Nonprofits  
3 Credits  
Offered Fall  
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

ABUS F241  Applied Business Law I  
3 Credits  
Offered Fall and Spring  
Legal aspects of business problems. Principles, institutions and administration of law in contracts, agency, employment, personal sales and property ownership.  
Crosslisted with PLS F241.  
Lecture + Lab + Other: 3 + 0 + 0

ABUS F242  Employment Law  
3 Credits  
Offered Fall  
Labor and employment law with emphasis on case analysis.  
Lecture + Lab + Other: 3 + 0 + 0

ABUS F256  Small Hotel, Bed and Breakfast, and Lodge Operations  
1-3 Credits  
Offered Spring  
Introduction to hospitality industry focusing on the development and operation of small hotels, bed and breakfast accommodations, and lodge operations. May be offered in three 1 credit modules.  
Lecture + Lab + Other: 1-3 + 0 + 0

ABUS F260  Marketing Practices  
3 Credits  
Offered Fall and Spring  
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

ABUS F263  Public Relations  
3 Credits  
Offered Fall and Spring  
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

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 Spring
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
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
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