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 proprietorships.)
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
Pre-employment and human relations skills necessary for job success, including identifying career choices and employment opportunities; preparing a resume, job applications, cover and follow-up letters; and developing human relations skills. The student will select, prepare and be interviewed for jobs that match his/her skills identified through a self-assessment inventory. Pass/fail version is ABUS F070P.
Special Notes: Available at Northwest Campus.
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  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
Grading System: Letter Grades with option of Plus/Minus

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
Grading System: Pass/Fail Grades
Repeatable for Credit: May be taken 3 times for up to 3 credits

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
Grading System: Pass/Fail Grades
Repeatable for Credit: May be taken 3 times for up to 3 credits

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
Grading System: Pass/Fail Grades
Repeatable for Credit: May be taken 3 times for up to 3 credits

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
Grading System: Letter Grades with option of Plus/Minus

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
Grading System: Letter Grades with option of Plus/Minus

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

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, Spring and Summer  
Review of basic math computation skills applied to various business areas. Emphasis on applications.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatability for Credit:** May be taken 3 times for up to 3 credits  

ABUS F158  Introduction to Tourism  
1-3 Credits  
Offered Spring Even-numbered Years  
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  
**Grading System:** Letter Grades with option of Plus/Minus  
**Repeatability for Credit:** May be taken 1 time for up to 3 credits  

ABUS F160  Principles of Banking  
3 Credits  
Offered 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  
**Grading System:** Letter Grades with option of Plus/Minus  

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  
**Grading System:** Letter Grades with option of Plus/Minus  

ABUS F170  Business English  
3 Credits  
Offered Fall  
Comprehensive review of grammar, punctuation, capitalization and spelling, with emphasis on business and office occupations.  
**Recommended:** Placement into WRIT G090 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 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  
**Grading System:** Letter Grades with option of Plus/Minus  

ABUS F178  Professionalism  
3 Credits  
Offered Fall  
Prepares students for success in business, professional and entrepreneurial environments. Emphasizes 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  
**Grading System:** Letter Grades with option of Plus/Minus  

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  
**Grading System:** Letter Grades with option of Plus/Minus  

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  
**Grading System:** Letter Grades with option of Plus/Minus  

ABUS F183  Professional Skills for Job Hunt  
1-3 Credits  
Offered Spring  
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 projects related to finding meaningful employment.  
**Lecture + Lab + Other:** 1-3 + 0 + 0  
**Grading System:** Letter Grades with option of Plus/Minus  

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  
**Grading System:** Letter Grades with option of Plus/Minus  

ABUS F189  The Business of Gaming and Content Creation  
3 Credits  
Offered Fall  
Introduces students to basics of creating and maintaining a content production-based business online. Covers technical requirements, equipment, community management, marketing and branding, and the business fundamentals to monetize and scale original content. Touches on history and trends shaping the evolving landscape of streaming, content creation, and running a business online.  
**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
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<tr>
<th>Course Code</th>
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<th>Credits</th>
<th>Offered</th>
<th>Repeatable for Credit</th>
<th>Grading System</th>
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<tbody>
<tr>
<td>ABUS F199</td>
<td>Practicum in Applied Business</td>
<td>1-3</td>
<td>Fall, Spring and Summer</td>
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<td>Offered Fall, Spring and Summer. Supervised training and work experience.</td>
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<td>Analysis of work experience and relationship of the job to career and academic</td>
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<td>goals. Managerial concepts, problems of working with groups and individuals,</td>
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<td>organizational structures, communications and planning.</td>
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<td><strong>Prerequisites:</strong> Permission of instructor.</td>
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<td>Concerts + Lab + Other: 0 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<tr>
<td>ABUS F201</td>
<td>Principles of Accounting II</td>
<td>3</td>
<td>Fall and Spring</td>
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<td>Offered Fall. Introduction to accounting concepts and procedures for a business.</td>
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<td>Emphasis is on the accounting cycle and the recording, summarizing and</td>
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<td>interpretation of accounting data.</td>
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<td><strong>Recommended:</strong> ABUS F101 or ACCT F261X.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F202</td>
<td>Principles of Accounting III</td>
<td>3</td>
<td>Offered Fall</td>
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<td>nutshell. Continuation of elementary accounting concepts and procedures with</td>
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<td>the introduction of cost accounting principles for manufacturing and</td>
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<td>service operations. Job order costing, process costing, cost-volume profit,</td>
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<td>budgeting and variances are introduced.</td>
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<td><strong>Recommended:</strong> ABUS F101 and F201; or ACCT F261X and ACCT F262.</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F203</td>
<td>Accounting Capstone</td>
<td>3</td>
<td>Offered Spring and Summer</td>
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<td>nutshell. Accounting procedures in retail, service and trade businesses. The</td>
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<td>complete accounting cycle, including record keeping, posting and</td>
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<td>preparation of financial statements, bank reconciliation, payroll</td>
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<td>computations and closing books. Accounts receivable, accounts payable,</td>
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<td>purchasing, credit and other accounting requirements.</td>
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<td><strong>Recommended:</strong> ABUS F101; ABUS F141; ABUS F220; ABUS F201 (or</td>
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<td>concurrent enrollment).</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F210</td>
<td>Income Tax</td>
<td>3</td>
<td>Offered Fall and Spring</td>
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<td>nutshell. Income tax fundamentals. Includes how to complete basic income tax</td>
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<td>forms/schedules for individuals and small business owners. Covers taxable</td>
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<td>income, deductions, credits, exemptions, computation, record</td>
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<td>keeping methods, new tax laws and strategies to reduce taxes.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F220</td>
<td>Microcomputer Accounting: QuickBooks</td>
<td>3</td>
<td>Offered Fall and Spring</td>
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<td>nutshell. Basic microcomputer principles. Includes entering transactions,</td>
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<td>analyzing results, correcting errors and organizing business finances.</td>
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<td>QuickBooks is a widely used accounting software application.</td>
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<td><strong>Recommended:</strong> ABUS F101.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F221</td>
<td>Real Estate Law</td>
<td>3</td>
<td>Offered As Demand Warrants</td>
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<td>nutshell. Sources of real estate law: estates and interests in land; methods</td>
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<td>of describing land; conveyances, deeds and mortgages; liens and</td>
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<td>encumbrances; residential rentals and commercial leases; multi-unit</td>
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<td>communities; brokerages and real property transactions; appraisals; and</td>
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<td>other laws relevant to real estate. Review of relevant cases involving real</td>
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<td>estate disputes.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F231</td>
<td>Introduction to Personel</td>
<td>1-3</td>
<td>Fall</td>
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<td>nutshell. Company organizational structure, job analysis, staffing and</td>
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<td>organization, employee growth and development, employee supervision and</td>
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<td>developing leadership skills. May be offered in three one credit modules.</td>
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<td><strong>Lecture + Lab + Other:</strong> 1 + 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F232</td>
<td>Contemporary Management Issues</td>
<td>3</td>
<td>Fall and Summer</td>
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<td>nutshell. Management functions, including planning, organizing, staffing,</td>
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<td>directing and controlling, human aspects of management, and decision making.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F233</td>
<td>Financial Management</td>
<td>3</td>
<td>Offered Fall and Spring</td>
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<td>nutshell. Fundamental understanding of the concepts, techniques and practices</td>
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<td>in financial management. Financial statements analysis, cash flow and</td>
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<td>financial planning, concept of time value of money, risk and return, bond</td>
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<td>valuation, capital budgeting, internal financial controls and audit.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F234</td>
<td>Introduction to Investig</td>
<td>3</td>
<td>Offered As Demand Warrants</td>
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<td>nutshell. An in-depth study of investment for personal use. The overall</td>
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<td>investment environment is described and conceptual tools needed by investors</td>
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<td>are presented. Popular investment vehicles such as common stocks, bonds,</td>
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<td>preferred stocks, convertible securities, and mutual funds are addressed.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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<td>ABUS F235</td>
<td>Fund Accounting for Nonprofits</td>
<td>3</td>
<td>Offered Fall</td>
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<td>nutshell. Accounting for nonprofit organizations, governmental units, health</td>
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<td>care providers, voluntary health and welfare organizations, public schools,</td>
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<td>colleges, universities and other organizations using fund accounting.</td>
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<td><strong>Recommended:</strong> ABUS F101.</td>
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<td><strong>Lecture + Lab + Other:</strong> 3 + 0 + 0</td>
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<td><strong>Grading System:</strong> Letter Grades with option of Plus/Minus</td>
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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.*
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F242  
**Employment Law**
3 Credits
Offered Fall
Labor and employment law with emphasis on case analysis.
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F256  
**Small Hotel, Bed and Breakfast, and Lodge Operations**
1-3 Credits
Offered Spring Even-numbered Years
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.
**Grading System:** Letter Grades with option of Plus/Minus
**Repeatable for Credit:** May be taken 3 times for up to 3 credits

ABUS F260  
**Marketing Practices**
3 Credits
Offered Fall
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.
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F263  
**Public Relations**
3 Credits
Offered Spring
Introduction to 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  
**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.
**Grading System:** Letter Grades with option of Plus/Minus

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.
**Grading System:** Letter Grades with option of Plus/Minus
**Repeatable for Credit:** May be taken 3 times for up to 9 credits

ABUS F267  
**Transportation and Logistics Management**
1-3 Credits
Offered As Demand Warrants
Understanding of issues and challenges concerning structure and management of air, sea, rail and highway transportation systems. Emphasis on effective management of the transportation of people and goods intra-Alaska and to destinations that are served from Alaska.
**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
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.*
**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 Management**
3 Credits
Offered As Demand Warrants
Development of a successful food and beverage system from its inception to operation. Menu planning, purchasing, preparation, service and food/beverage cost control.
**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
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.
**Grading System:** Letter Grades with option of Plus/Minus

ABUS F272  
**Small-Business Planning**
3 Credits
Offered Fall
Elements of small-business planning processes including the components of a written business plan.
**Grading System:** Letter Grades with option of Plus/Minus
ABUS F273  Entrepreneurship and Small Business  
3 Credits  
Offered Fall and 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  
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  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  
Grading System: Letter Grades with option of Plus/Minus  

ABUS F277  Dynamics of Leadership  
3 Credits  
Offered 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  
Grading System: Letter Grades with option of Plus/Minus  

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  
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