**APPLIED BUSINESS (ABUS)**

**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*

**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  
Prepares 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  
Prepares for professional 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  
Introduces 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 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  
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  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 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