

# 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

**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 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:** 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 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 F155.

**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; ABUS F180.

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**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 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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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.

**Lecture + Lab + Other:** 3 + 0 + 0

**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 9 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 F273 Entrepreneurship**

3 Credits

Offered Spring

This course instructs students in the procedures involved in initiating a new venture, acquiring an established business or investing in a franchise. Covered topics encompass management, marketing, staffing, financing, budgeting, pricing, operational evaluation and control mechanisms.

**Recommended:** ABUS F151 or ABUS F272.**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