

# Business Administration

The Business Administration Department offers a variety of courses in business which allows a student to comply with the lower-division requirements for transfer to university level programs. Courses are also offered which allow the student to prepare for career entry-level positions and for upgrading of job skills for the already career-oriented student.

The department offers two certificates: a Management Certificate and Bookkeeping I Certificate. The Certificates are designed for those students interested in entering the field of business or for those who are currently working and would like to upgrade their business skills. Students completing the Management Certificate will have entry-level management knowledge and skills. Students completing the Bookkeeping I Certificate will have entry-level bookkeeping/accounting clerk skills. These certificates will also indicate that the student has completed a series of courses for skill upgrading for those already employed.

In addition to the certificates, students may also earn an Associate of Science degree in Business Administration. Many of the Business Administration Department courses are offered online via the Internet, allowing a student to earn the Management Certificate and/or the AS Degree through distance education. See the current schedule of classes for a listing of Online classes.

Those students planning to transfer to an upper-division institution should select their courses with the assistance of a counselor since each transfer institution has unique requirements.

## Career Opportunities

Positions from entry-level to mid-management may be reasonable expectations upon completion of either the degree or the certificate programs in the fields of retailing, merchandising, service-related businesses, bookkeeping, and manufacturing firms. Some possible position titles include:

Accounting Clerk/Bookkeeper, Administrative Assistant, Department Manager, Human Resource Manager, Marketing Manager, Merchandise Buyer, Merchandise Manager, Office Manager, Purchasing Management, Salesperson, Store Manager

## Faculty

Peter Allan - Emeritus | David Hollomon | O. Odell Moon | Henry Young

## Degrees and Certificates Awarded

Associate in Science, Business Administration  
Management Certificate

Bookkeeping I Certificate

## Program Learning Outcomes

A student receiving a degree or certificate in this field will be able to:

- Effectively use various channels of communication.
- Successfully solve business related mathematical computations.
- Apply ethical principles (behavior) in a business environment.
- Demonstrate appropriate human relation skills in a work environment.
- Describe how the nature of management varies at different organizational levels.
- Demonstrate entry-level competence in recognizing and applying accounting principles and concepts to record and interpret business transactions.
- Perform financial and microcomputer accounting activities.

## Associate Degree

To earn an Associate in Science degree with a major in Business Administration (10787), complete a minimum of 18 units from any of the certificate requirements or from any Business Administration courses and meet all Victor Valley College graduation requirements. **BADM 138** (Cooperative Education) may be used as Elective credit but may not be used to fulfill major requirements.

# Business Administration

## Transfer

For the most up-to-date information on these programs and others, visit [www.assist.org](http://www.assist.org). Please stop by the Transfer Center in Building 55 or make an appointment with a counselor if you have questions.

- **California State University, San Bernardino:** Administration major

Complete the following courses prior to transfer if possible: BADM 101 or 103; 102 or 104; 118; ECON 101, 102; CIS 101; MATH 105, 120. Additional classes may be required in some concentrations.

- **University of California, Riverside:** Business Administration major

Complete the following courses prior to transfer if possible: BADM 100; 101 or 103; CIS 101; ECON 101, 102; Math 120, 226.

## Local Bachelors Programs

For information on the following programs located in the High Desert, please visit: [www.vvc.edu/offices/transfer-center](http://www.vvc.edu/offices/transfer-center) and select "Counseling Information Sheets":

- **Azusa Pacific University, High Desert Regional Center:**  
*Organizational Leadership major.*
- **Brandman University, Victor Valley Campus:**  
*Business Administration major, Organizational Leadership major.*
- **University of La Verne, High Desert Campus**  
*Business Administration major, Organizational Management major, Public Administration major.*

## BOOKKEEPING I CERTIFICATE OF CAREER PREPARATION

The Bookkeeping I Certificate is designed to give the student entry-level skills as an accounting clerk or bookkeeper. These skills include the ability to sort, record, and file accounting data, as well as perform general accounting tasks and assist in the processes of summarizing and analyzing accounting information, both manually and using a computerized accounting program.

**Units Required: 16.0** | *All of the following must be completed:*

BADM 106	Accounting Software Applications Part A	2.0
BADM 107	Accounting Software Applications Part B	2.0
BADM 100	Introduction to Business Organization	3.0
BADM 142	Business Mathematics	3.0
BADM 50	Applied Accounting I	3.0
BADM 51	Applied Accounting II	3.0

## MANAGEMENT CERTIFICATE OF ACHIEVEMENT (04941)

The Management Certificate will give the student basic skills and education to become an entry-level manager in retailing, merchandising, service-related businesses, and manufacturing firms.

*Note: English 101 is strongly recommended for success in the required classes.*

**Units Required: 31.0** | *All of the following must be completed:*

*Group I - All of the following must be completed:*

BADM 101	Financial Accounting (or BADM 103 Financial Accounting Fundamentals)	4.0
BADM 110	Principles of Management	3.0
BADM 117	Legal Environment of Business	3.0
BADM 100	Introduction to Business Organizations	3.0
BADM 142	Business Mathematics	3.0
BADM 144	Business Communications	3.0
CIS 101	Computer Literacy	4.0

*Group II - One of the following must be completed:*

BADM 112	Introduction to Marketing	3.0
BADM 122	Small Business Management	3.0

*Group III - One of the following must be completed: **Note:** Math 90 is a prerequisite*

ECON 101	Principles of Economics : Macro	3.0
ECON 102	Principles of Economics : Micro	3.0

*Group IV - One of the following must be completed:*

BADM 109	Human Resource Management	3.0
BADM 116	Human Relations in Business	3.0
BADM 52	Elements of Supervision	3.0

# Business Administration Courses

## BADM 50 APPLIED ACCOUNTING I

Units: 3.0 | 48-54 hours lecture

(No prerequisites)

Introduction to the bookkeeping problems of a small business enterprise for both merchandising and service-type organization. Emphasis on the development of skills for both cash and accrual methods of recording, including procedures for completion of an accounting cycle. Attention is given to special journals, subsidiary ledgers, and payroll and control systems.

## BADM 51 APPLIED ACCOUNTING II

Units: 3.0 | 48-54 hours lecture

(No prerequisites)

Continuation of bookkeeping procedures with special emphasis on the development of skills in the valuation of assets, business taxes, accruals and deferrals, preparation of financial statements, and payroll tax analysis.

## BADM 52 ELEMENTS OF SUPERVISION

Units: 3.0 | 48-54 hours lecture

(No prerequisites)

This course is designed to introduce the student to the concepts of effectively supervising employees. Students will be introduced to the elements of directing the work of others and the specific skills required for goal setting, budgeting, scheduling, delegating, interviewing, negotiation, handling grievances, counseling employees, and performance evaluations.

## BADM 100 INTRODUCTION TO BUSINESS ORGANIZATIONS

Units: 3.0 | *CSU, UC* 48-54 hours lecture

(No prerequisites)

A survey course designed to introduce the student to contemporary issues and principles of business, as well as the different business disciplines a student may be interested in pursuing as a career. These areas include management, marketing, accounting, finance, human resource management, and entrepreneurship. In addition, other topics include the global dimension of business, the various forms of business ownership, teamwork, securities, ethics and social responsibility, and economic challenges facing the 21st century. 48-54 hours lecture.

## BADM 101 FINANCIAL ACCOUNTING

Units: 4.0 | *CSU, UC* 64-72 hours lecture

(No prerequisite) (UC credit limitation).

This introductory financial accounting course provides instruction in the theory and practice of accounting applicable to recording, summarizing, and reporting of business transactions for external uses. Topics include coverage of asset valuation, revenue and expense recognition, and appropriate accounting methods for long term assets, liability, and capital accounts. Additional areas of coverage include financial statement and rational analysis. The course includes application of general ledger software as well as Microsoft Excel programs. This course is required for business majors preparing for and planning to transfer to a four year college or university.

## BADM 102 MANAGERIAL ACCOUNTING

Units: 4.0 | *CSU, UC* 64-72 hours lecture

(UC credit limitation). (No prerequisite)

This course is the study of theory and practices of managerial accounting and organizational quantitative analysis with decision making. Special emphasis is placed on product and process costing, responsibility accounting, break even analysis and master budgeting.

## BADM 103 FINANCIAL ACCOUNTING FUNDAMENTALS

Units: 3.0 | *CSU, UC* 48-54 hours lecture

(UC credit limitation). (No prerequisite)

This course is the study of accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers the accounting information system, including recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

# Business Administration Courses

## **BADM 104 PRINCIPLES OF ACCOUNTING**

**Units: 3.0**      **CSU, UC** | 48-54 hours lecture

*(UC credit limitation). (No prerequisite)*

This is the study of how managers use accounting information in decision-making, planning, directing and controlling operations. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues related to absorption and activity based costing systems. Additional coverage on performance analysis of manufacturing and service organizations.

## **BADM 106 ACCOUNTING SOFTWARE APPLICATIONS PART A**

**Units: 2.0**      **CSU** | 24-27 hours lecture and 24-27 hours laboratory

*(No prerequisite)*

Students will learn the concepts of applying accounting software designed for small businesses. This includes entering data, processing data, creating and interpreting financial reports / statements.

## **BADM 107 ACCOUNTING SOFTWARE APPLICATIONS PART B**

**Units: 2.0**      **CSU** | 24-27 hours lecture and 24-27 hours laboratory

*(No prerequisite)*

This course is intended to be a continuation and expansion on accounting procedures covered in BADM 106. Topics covered include setting up a business accounting system including customers, vendors, and accounts, payroll, cash and accrual systems, inventory control, banking, budgeting, taxation, financing and investing. Students will be using small business accounting software.

## **BADM 109 HUMAN RESOURCE MANAGEMENT**

**Units: 3.0**      **CSU** | 48-54 hours lecture

*(No prerequisite)*

This introductory course is designed to acquaint the student with the important functions performed by the human resource department in a business organization. These functions include recruiting, staffing, training and development, compensation, strategic human resource planning, personnel evaluation, and management-labor relations. Other topics include global issues, the legal environment, EEO, sexual harassment, and design of work. This course is for the managerial candidate, for those who have not had formal management training, or for the individual who is currently or interested in working in a human resource department.

## **BADM 110 PRINCIPLES OF MANAGEMENT**

**Units: 3.0**      **CSU** | 48-54 hours lecture

*(No prerequisite)*

This is an introductory course to the management functions of planning, organizing, leading and controlling. The concepts of corporate culture, the impact of the external environment, business ethics and social responsibility, motivation, communication and teamwork, globalization, and quality control are a few of the topics covered. This course is designed for the managerial candidate or for the individual who has worked but not had formal training in business management.

## **BADM 112 INTRODUCTION TO MARKETING**

**Units: 3.0**      **CSU** | 48-54 hours lecture

*(No prerequisite)*

This course is an introduction to contemporary marketing principles. Included in this course will be relationship marketing, the global dimension of marketing, e-commerce, marketing plan development, research, market segmentation, product strategy, distribution, promotional, and pricing strategies.

# Business Administration Courses

## **BADM 116 HUMAN RELATIONS IN BUSINESS**

Units: 3.0 [CSU](#) | 48-54 hours lecture

*(No prerequisite)*

Human relation skills mean interactions among people and represent the single biggest reason for career success and failure. This course provides a clear understanding of human relation concepts, the application of human relation concepts for critical thinking in the business world, and the ability to increase the student's development of human relation skills.

## **BADM 117 LEGAL ENVIRONMENT OF BUSINESS**

Units: 3.0 [CSU, UC](#) | 48-54 hours lecture

*(UC credit limitation) (No prerequisite)*

The study of the American legal system and principles of law as applies to business. Course content includes the legal environment of business, nature and source of law, court systems, dispute resolution, common and statutory law, Constitutional law, administrative agencies, torts and business torts, contract law, and the Uniform Commercial Code as it relates to the sale of goods. Additionally, the legal forms of business will be addressed as to the formation, operation, and termination of proprietorships, partnerships, and corporations.

## **BADM 118 BUSINESS LAW**

Units: 3.0 [CSU, UC](#) | 48-54 hours lecture

*(UC credit limitation) (No prerequisite)*

The study of business law, both case and statutory, as it applies to the Uniform Commercial Code dealing with negotiable instruments; secured transactions and bankruptcy; employment law and agency; property, real and personal, to include bailments; and governmental agencies' regulation of business to include antitrust and fair business practices.

## **BADM 122 SMALL BUSINESS MANAGEMENT**

Units: 3.0 [CSU](#) | 48-54 hours lecture

*(No prerequisite)*

An introduction to contemporary management techniques used by small businesses in the free enterprise system. The course focuses on entrepreneurial opportunities, developing a business plan for a planned or existing small business, small business marketing, operations, and financial management.

## **BADM 138 COOPERATIVE EDUCATION**

See Cooperative Education listing (1-8 units) [CSU](#)

## **BADM 142 BUSINESS MATHEMATICS**

Units: 3.0 [CSU](#) | 48-54 hours lecture

*(No prerequisite)*

An introduction to a variety of business computations and applications such as percents, payroll, markup/markdown, cash and trade discounts, simple and compound interest, annuities, credit, mortgages, financial statements and analysis, inventory, depreciation, taxes and securities.

## **BADM 144 BUSINESS COMMUNICATIONS**

Units: 3.0 [CSU](#) | 48-54 hours lecture

*(No prerequisite. Grade Option)*

This course studies the principles and role of business communication and the need for proficient, legal, and ethical communication skills within current, professional, diverse, technological, and global environments. Emphasis is placed on verbal, nonverbal, and written communication to include persuasive, analytical, business letters, memorandums, and reports. The course also covers resumes and other employment-related correspondence. Students will develop planning, organizing, and outlining skills, as well as editing proficiency. Evaluates grammar skills and improves writing style.

## **BADM 148 SPECIAL TOPICS**

See Special Topics listing (Variable units) [CSU](#)

## **BADM 149 INDEPENDENT STUDY**

See Independent Study listing (1-3 units) [CSU](#)