

## **BUSINESS ADMINISTRATION**

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## **ACC-146 Managerial Accounting**

Upon successfully completing this course, students should be able to:

1. Describe organizations, their objectives, their structure, and management's need for information.
2. List and discuss both the differences and similarities between financial and managerial accounting.
3. Define and be able to use cost terms.
4. Analyze cost behaviors and predict effect on cost, volume or profit given changes in inputs.
5. Describe theories of management.
6. Use the concepts and applications of cost behavior in planning and control including budgeting, reporting, and cost-volume-profit analysis.
7. Apply job order, process, activity based and standing costing.
8. Use cost data in making capital budgeting and investment decisions.
9. Identify data relevant to a particular decision.
10. Analyze financial reports in order to ascertain the general health and profitability of the business enterprise.

## **MGT-130 Principles of Supervision**

Upon successfully completing this course, the student should be able to:

- 1.0 Understand the importance of communication as a supervisor**
  - 1.1 Use and understanding of words
  - 1.2 Use and understanding of non-verbal communication
  - 1.3 Knowledge of appropriate use of verbal and written communication
  - 1.4 Discuss the role of communication in conflict
- 2.0 Understand the importance of staffing and the steps in staffing**
  - 2.1 Determining a job
  - 2.2 Obtaining qualified applicants
  - 2.3 Selecting employees
  - 2.4 Orienting new employees
  - 2.5 Training new employees
  - 2.6 Appraising employees
- 3.0 Understand Work Team**
  - 3.1 Discuss the importance of value of work teams
  - 3.2 List effective team behaviors
- 4.0 Describe motivation and morale**
  - 4.1 Explain needs and motivation using various theories
  - 4.2 Explain morale and its effect on motivation
- 5.0 Define the decision making process**
  - 5.1 Describe the decision making process
  - 5.2 Demonstrate the ability to utilize the decision making process
- 6.0 Describe the planning process**

- 6.1 List the various components of the planning process
- 6.2 Explain the process for various planning activities
- 7.0 Describe change and its impact on employees**
  - 7.1 List and explain reasons for resistance to change
  - 7.2 Discuss change management theories
- 8.0 Define leadership and its role in supervision**
  - 8.1 List leadership behaviors
  - 8.2 List leadership styles

### **BUS-102 Introduction to Business**

Upon successful completion of this course, students should be able to:

1. Identify factors that are impacting business today.
  - 1.1. Define the roles of for-profit and not-for-profit organizations in an economy.
  - 1.2. Describe how businesses add to the standard of living and quality of life.
  - 1.3. Explain how the factors of production impact the supply of goods and services in an economy.
  - 1.4. Summarize the evolution of business in the United States and explain the key issues that are impacting its outlook for the future.
  - 1.5. Explain the fundamental features of the free enterprise, or capitalist, system that make it efficient and dynamic.
  - 1.6. Illustrate the strategies used in reaching global markets.
  - 1.7. Evaluate the impact of the digital revolution on global businesses, governments, and societies.
  - 1.8. Describe the evolution of globalization.
  - 1.9. Summarize the various methods of conducting business internationally.
  - 1.10. Explain the major strategic reasons why multinational enterprises go abroad.
  - 1.11. Summarize the key policy tools available to manage an economy.
  - 1.12. Evaluate the different forms of trade and foreign investment barriers and their impact on business, consumers, and governments.
2. Demonstrate ethical behavior and social responsibility.
  - 2.1. Explain why legality is only the first step in behaving ethically.
  - 2.2. Define the role of American business in influencing ethical and social responsibility in global markets.
  - 2.3. Discuss the development of business codes of ethics and business ethics training.
  - 2.4. Explain the basic parameters of business ethics.
  - 2.5. Describe the societal responsibility model of business governance.
3. Compare the advantages and disadvantages of owning a business.
  - 3.1. Explain why small business is important.

- 3.2. Compare the different small business organizational forms, including sole proprietorships, partnerships, corporations, and franchises.
  - 3.3. Discuss the opportunities for diversity in franchising and the challenges of international franchising.
  - 3.4. Describe the personal qualities and training needed to be a successful entrepreneur.
  - 3.5. List and define each of the essential components of a business plan.
  - 3.6. Describe the stakeholder model of business governance.
  - 3.7. Evaluate key small business management decisions, including hiring employees, ethic issues, family business benefits and costs, and controlling internal and external business risks.
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4. Define leadership styles, management styles, and employee empowerment.
    - 4.1. Identify the four functions of management.
    - 4.2. Explain chains of command, organizational charts, and job specialization.
    - 4.3. Analyze and describe different types of departmentalization within organizations.
    - 4.4. Describe the basic kinds of managers within organizations.
    - 4.5. Analyze the different types of skills that go into making effective managers.
    - 4.6. Discuss the various issues connected with organizational design.
    - 4.7. Explain how job enrichment affects employee motivation and performance.
    - 4.8. Compare management by objective with participative management and the use of teams by firms.
    - 4.9. Summarize contemporary motivation theories and describe each of the major theories.
    - 4.10. Discuss what leadership is, and summarize the major leadership theories.
    - 4.11. Identify how leadership impacts corporate success and discuss the various leadership styles used today.
    - 4.12. Explain what empowerment is, and the importance of keeping employees motivated.
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5. Explain the importance of human resource management and describe current issues in managing human resources and dealing with employee-management issues and relationships.
    - 5.1. Describe how advances in technology and other factors have led to an increasingly strategic role in organizations for human resources management.
    - 5.2. Illustrate the effects of legislation on human resource management.
    - 5.3. Discuss the process of recruiting and selecting employees for an organization.
    - 5.4. Trace the history of organized labor in the United States and discuss the major legislation affecting labor unions.
    - 5.5. Explain the controversial employee-management issues and relationships.

6. Explain the importance of developing and implementing customer-oriented marketing plans.
  - 6.1. Explain the different aspects of the definition of marketing and the importance of marketing.
  - 6.2. Describe the concept of niche marketing.
  - 6.3. Discuss the importance of customer service programs and how they should be conducted.
  - 6.4. Explain how a marketing mix is developed.
  - 6.5. Explain the concept of integrated marketing promotion.
  
7. Outline the changing role of business technology.
  - 7.1. Summarize the services available along the information highway.
  - 7.2. Define the steps in managing information and identify the characteristics of useful information.
  - 7.3. Discuss the effects of information technology on management.
  - 7.4. Identify the careers that are gaining or losing workers due to the growth of information technology.
  
8. Understand the importance of financial information and accounting and its different uses in business.
  - 8.1.1. Explain the function of the accounting information system.
  - 8.1.2. Recount accounting issues associated with international business, such as the importance of International Accounting Standards and International Standard on Auditing.
  - 8.1.3. Discuss the importance of ethical accounting practices.
  - 8.1.4. Explain the importance of internal controls.
  - 8.1.5. Explain the role of financial reporting.
  - 8.1.6. Explain foreign currency translation, a necessary element in financial reporting of multinational business firms.
  - 8.1.7. Discuss the impact of technology on accounting.
  
9. Demonstrate proficiency in understanding money, security markets, and financial institutions.
  - 9.1. Define the components of financial systems.
  - 9.2. Explain what money is and the importance of the money supply to domestic and international exchange.
    - 9.2.1. Describe how the Federal Reserve controls the money supply.
    - 9.2.2. Explain the role and importance of banking.
    - 9.2.3. Compare the different types of financial institutions as well as their roles in the economy.
    - 9.2.4. Describe how to make wise investments, including an evaluation of risk and return.

- 9.2.5. Explain the stock market, mutual funds, and commodities.
- 9.2.6. Understand the functions of securities markets.
- 9.2.7. Understand how the health of the financial system affects the productivity of the economy, including the roles of the I and the World Bank.

## **BUS-121 Business Communications**

### **Part 1**

1. Define communication and describe the main purposes of communication in business
2. Explain the communication process model and the ultimate objective of the communication process as well as the legal and ethical constraints act as a strategic force to influence the process of business communication
3. Explain how diversity challenges, changing technology and team environment act as strategic forces to influence the process of business communication
4. Identify the four levels of communication and explain how behavioral theories, nonverbal communication and listening affect group communication
5. Identify factors affecting group communication and leading to the need for formal organizations
6. Discuss how information flows within an organization
7. Manage time by prioritizing projects and display positive interpersonal skills

### **Part 2**

1. Identify the purpose of the message and the appropriate channel
2. Envision the audience so the message can be adapted to the audience and apply techniques for adapting messages to the audience
3. Apply the guidelines for communicating ethically and responsibly
4. Recognize the importance of organizing a message before writing the first draft and select the appropriate outline for developing messages by identifying the central idea and the likely receiver reaction
5. Apply techniques for developing effective sentences and unified and coherent paragraphs
6. Edit and rewrite messages for vividness, clarity and conciseness
7. Identify factors affecting readability and revise messages to improve the readability
8. Revise and proofread a message for content; organization; style; mechanics; format and layout

### **Part 3**

1. List the steps in the deductive outline and identify the advantages of using it to convey good news or routing information
2. Write letters presenting claims and making adjustments, responding to routine requests, and acknowledging customer orders
3. Compose letters providing credit information and extending credit
4. Write the following special messages: thank you, appreciation and apologies
5. Adapt letters to international receivers
6. Use effective writing and formatting principles that apply to memos and e-mail messages

7. List the steps in the inductive outline and identify the advantages of using it to convey bad news
8. Write letters refusing a request, denying a claim, refusing to complete an order, denying credit or providing constructive criticism
9. Discuss ways to handle special problems about the unpleasant
10. Identify acceptable practices for writing effective e-mail messages and using electronic communication appropriately
11. Identify ethical and legal implications associated with technology
12. Write memos and e-mail messages that convey good news, routine information, or negative news
13. Develop effective outlines and appeals for messages that persuade
14. Write effective sales messages and persuasive requests

#### **Part 4**

1. Organize ideas and express them clearly and simply in informal and oral presentations
2. Locate both printed and electronic sources of information
3. Discuss the common problems encountered in collecting and interpreting data
4. Understand principles of effectiveness and ethical responsibilities in the construction of graphic aids
5. Select an appropriate type of graphic for specific data interpretation
6. Plan a business presentation that accomplishes the speaker's goals and meets the audience's needs
7. Organize and develop the three parts of an effective presentation
8. Select, design, and use presentation visuals effectively
9. Design and use PowerPoint software with a business presentation
10. Deliver oral presentations with increasing confidence

#### **Part 5**

1. Prepare an effective chronological, functional or combination chronological/functional resume
2. Identify employment tools other than the resume that can enhance employability
3. Write effective letters related to employment and complete application forms accurately

#### **BUS-180 Business Ethics**

1. Identify the business ethics issues and definitions, theories, and frameworks important to decisions;
2. Identify and recognize ethical issues in business;
3. Understand the interrelationship of ethics and social responsibility;
4. Relate the significant issues of an ethical controversy in business to moral philosophy, work group influence, corporate culture, and social responsibility;
5. Choose and defend a theory or principle for resolving an ethical dispute in business;
6. Articulate and defend choices in making ethical dispute in business; and
7. Examine the consequences of unethical and ethical business decisions.

**BUS-186 Business Law II**

1. Convey an understanding of the nature of law and the part that it plays in regulation of modern business as well as one's life.
2. Emphasize that law, the courts and the legal system exist for the citizen as an employer, employee, taxpayer, and consumer.
3. Describe the social, environmental, political and economic factors which act and react to determine what the law is.
4. Analyze the basic principles of law that apply to business transactions.
5. Appreciate the plight of the small business owner by complying with numerous government regulations such as payroll tax laws, wages and hour requirements, fair trade commission regulations, consumer protection laws, and numerous other governmental agency requirements.
6. Use the decision making process to arrive at the correct solutions to actual court cases within the framework of the rules of law.
7. Describe correct business procedures (preventative law) to avoid legal complications.
8. Be aware of those situations where the use of an attorney would be well advised.
9. Development of vocabulary usage that will be helpful to the student regardless of the student's role in future life.
10. Expose students to the type of questions they will encounter on the CPA exam.

**BUS-290 Employment Search/ Workplace Success**

1. Assess your personal interests, skills and abilities.
2. Project a professional image, dressing within office standards as well as demonstrating person hygiene and cleanliness.
3. Display positive interpersonal skills.
4. Demonstrate employment seeking skills.
5. Manage time by prioritizing projects, sequencing a daily routine and maintaining a planner or checklist.
6. Follow organizational guidelines (workplace rules and relationships).
7. Support purpose and goals of company for which you work.
8. Speak effectively in front of others.
9. Deal with job-related issues such as stress, conflict, and morale as well as job satisfaction and advancement.

**BUS-932 Business Internship**

Upon completion of this course, the student will have worked 225 supervised hours in an approved business site.

**BUS-949 Special Topics**

1. Propose research topic as well as method of research.
2. Research approved business topic using primary and secondary research method.

3. Prepare and defend written summation or electronic presentation of researched topic.

## **CSC-115 Introduction to Computers II**

### **1. Understand the dynamics of the computer marketplace.**

- 1.1. Read a computer ad and understand how the technical specifications affect price and performance.
- 1.2. Explain why there are so many models of computers at so many difference prices.
- 1.3. Research reliable information about computer products.
- 1.4. Determine which products are of good quality and value.
- 1.5. Take a systematic approach to shopping for a computer.
- 1.6. Use technology resources to research career options and create an effective resume.

### **2. Summarize the functions and capabilities of local area networks and e-mail.**

- 2.1. Describe the resources you would find on a typical local area network.
- 2.2. Explain how using a computer on a network is different from using a stand alone computer.
- 2.3. List the advantages of using a local area network.
- 2.4. Explain the difference between sharing files on a network and using groupware.
- 2.5. Describe how processing differs on networks that use dedicated file servers, peer-to-peer capability, client/server architecture, and host-based time-sharing.
- 2.6. Describe the types of software you can use on a local area network.
- 2.7. Explain how software licenses for networks differ from those for standalone computers.
- 2.8. Explain how a network uses store-and-forward technology for e-mail.

### **3. Describe the Internet.**

- 3.1. Describe how you can use a dial-up connection to access an ISP that in turn connects to an NSP on the Internet backbone.
- 3.2. Explain the difference between an IP address, domain name, URL, and e-mail address.
- 3.3. List the Internet services that you can access using a Web browser.
- 3.4. Explain the difference between downloading a file, viewing a Web page, and playing multimedia elements on a Web page.
- 3.5. Compare and contrast push and pull technologies.
- 3.6. Explain how synchronous and asynchronous interactions apply to chat groups, discussion groups, and interactive gaming.
- 3.7. Explain the purpose of HTML tags.
- 3.8. Evaluate the effectiveness of the design used for a Web page.

#### **4. Understand the principles of data security and control.**

- 4.1. List some of the causes for lost or inaccurate data.
- 4.2. Describe how you can protect your computer data from damage caused by power problems and hardware failure.
- 4.3. List at least five symptoms that might indicate your computer is infected by a virus.
- 4.4. Differentiate between the terms virus, Trojan horse, worm, logic bomb, and time bomb.
- 4.5. Describe techniques for avoiding, detecting, and eradicating a computer virus.
- 4.6. Explain why special computer crime laws are necessary.
- 4.7. Describe the process of risk management.
- 4.8. List the advantages and disadvantages of the most popular data security techniques.

#### **5. Demonstrate proficiency in intermediate database processing**

- 5.1. Creating more advanced queries and custom forms.
  - 5.1.1. Creating a Lookup Wizard field.
  - 5.1.2. Using a pattern match in a query.
  - 5.1.3. Using a list-of-values match in a query.
  - 5.1.4. Using a non-matching value in a query.
  - 5.1.5. Using both the and or operators in the same query.
  - 5.1.6. Creating a parameter query.
  - 5.1.7. Creating a custom form.
  - 5.1.8. Selecting and moving controls.
  - 5.1.9. Changing a label's caption.
  - 5.1.10. Resizing controls.
  - 5.1.11. Using form headers and form footers.
  - 5.1.12. Changing the background color of a form object.
  - 5.1.13. Creating a multi-page form using tab controls.
  - 5.1.14. Using a filter with a form.
- 5.2. Customizing reports and integrating Access with other programs.
  - 5.2.1. Creating a custom report.
  - 5.2.2. Report window in design view.
  - 5.2.3. Working with controls.
  - 5.2.4. Adding the date to a report.
  - 5.2.5. Adding page numbers to a report.
  - 5.2.6. Adding a report header section and a title to a report.
  - 5.2.7. Adding lines to a report.
  - 5.2.8. Sorting and grouping data in a report.
  - 5.2.9. Calculating group totals and overall totals.
  - 5.2.10. Hiding duplicate values in a report.

- 5.2.11. Integrating Access with other programs.
- 5.2.12. Embedding a chart in a report.
- 5.2.13. Linking a Word document in a report.
- 5.2.14. Exporting an Access table as an Excel worksheet.
  
- 5.3. Using the World Wide Web and hyperlink fields.
  - 5.3.1. Using the World Wide Web.
  - 5.3.2. Saving Access objects in an HTML file
  - 5.3.3. Viewing the HTML files using Internet explorer.
  - 5.3.4. Using an HTML template.
  - 5.3.5. Updating a web page.
  - 5.3.6. Importing an HTML file as an Access table.
  - 5.3.7. Creating hyperlinks to documents in other Office 97 programs.
  - 5.3.8. Creating hyperlinks to World Wide Web pages.
  
- 5.4. Using Query Wizards and Action Queries.
  - 5.4.1. Creating a crosstab query.
  - 5.4.2. Creating a find duplicates query.
  - 5.4.3. Creating a find unmatched query.
  - 5.4.4. Top values queries.
  - 5.4.5. Action queries.
  - 5.4.6. Joining tables.
  - 5.4.7. Introduction to SQL.
  
- 5.5. Automating tasks with macros.
  - 5.5.1. Designing a user interface.
  - 5.5.2. Introduction to macros.
  - 5.5.3. Creating macros.
  - 5.5.4. Using Help to learn about macros and actions.
  - 5.5.5. Adding a MsgBox action.
  - 5.5.6. Planning the user interface.
  - 5.5.7. Creating the objectnames table and its queries.
  - 5.5.8. Creating dialog boxes.
  - 5.5.9. Creating the queries dialog box.
  - 5.5.10. Creating a switchboard.
  - 5.5.11. Creating the macro group.
  - 5.5.12. Creating the switchboard form.

## **6. Demonstrate proficiency in working with Excel lists.**

- 6.1. Identify the elements of an Excel list.

- 6.2. Freeze rows and columns.
- 6.3. Sort data in a list.
- 6.4. Use a data form to enter, search for, edit, and delete records.
- 6.5. Filter data in a list using AutoFilters.
- 6.6. Apply conditional formatting to a range.
- 6.7. Create natural language formulas.
- 6.8. Insert subtotals into a list.
- 6.9. Use the subtotals outline view.
- 6.10. Insert page breaks using Page Break Preview.
- 6.11. Summarize a list using pivot tables.

**7. Integrate Excel with other Windows programs and the World Wide Web.**

- 7.1. Demonstrate Object Linking and Embedding (OLE).
- 7.2. Past a graphic object into an Excel worksheet.
- 7.3. Embed a WordArt object in Excel.
- 7.4. Link an Excel worksheet to a Word document.
- 7.5. Update linked documents.
- 7.6. Embed an Excel chart in a Word document.
- 7.7. Complete a mail merge using an Excel list and a Word document.
- 7.8. View documents from a mail merge.
- 7.9. Preview and print a mail-merged document.
- 7.10. Create hyperlinks to connect files.
- 7.11. Convert worksheet data to HTML format.

**8. Develop an Excel application.**

- 8.1. Arrange a worksheet in sections.
- 8.2. Assign data validation rules to a cell.
- 8.3. Assign and use range names.
- 8.4. Use IF and FV functions in formulas.
- 8.5. Create a series using AutoFill.
- 8.6. Protect worksheets.
- 8.7. Delete unnecessary sheets from a workbook.
- 8.8. Plan and record Excel macros.
- 8.9. Run a macro using menu commands.
- 8.10. Run a macro using a shortcut key.
- 8.11. View Visual Basic for Applications code.
- 8.12. Run a macro using a button object.

**9. Work with multiple worksheets and workbooks.**

- 9.1. Insert, name, and move worksheets.
- 9.2. Create worksheet groups.
- 9.3. Edit multiple worksheets at the same time.
- 9.4. Consolidate information from multiple worksheets and workbooks.

- 9.5. Create a workbook template.
- 9.6. Learn how to store templates.
- 9.7. Create a lookup table and use Excel's lookup function.

**10. Demonstrate intermediate proficiency in word processing.**

- 10.1. Create styles, outlines, tables, and tables of contents.
  - 10.1.1.1. Plan the document.
  - 10.1.1.2. Open the business plan.
  - 10.1.1.3. Use the Thesaurus.
  - 10.1.1.4. Use the spelling and grammar checker.
  - 10.1.1.5. Choose fonts.
  - 10.1.1.6. Modify and define styles.
  - 10.1.1.7. Set tab stops.
  - 10.1.1.8. Create and edit an outline.
  - 10.1.1.9. Draw and edit tables.
  - 10.1.1.10. Modify an existing table structure.
  - 10.1.1.11. Center a table.
  - 10.1.1.12. Add a caption to a table.
  - 10.1.1.13. Double-space the lines in a document.
  - 10.1.1.14. Hyphenate a document.
  - 10.1.1.15. Add footnotes and endnotes.
  - 10.1.1.16. Create a table of contents.
  - 10.1.1.17. Browse by heading.
  
- 10.2. Create form letters and mailing labels
  - 10.2.1.1. Use the merge process.
  - 10.2.1.2. Create a main document.
  - 10.2.1.3. Create a data source.
  - 10.2.1.4. Edit a main document.
  - 10.2.1.5. Merge the main document and data source.
  - 10.2.1.6. Sort records.
  - 10.2.1.7. Select records to merge.
  - 10.2.1.8. Create mail labels.
  - 10.2.1.9. Create a telephone list.
  
- 10.3. Integrate word with other programs and with the World Wide Web.
  - 10.3.1.1. Integrate objects from other program.
  - 10.3.1.2. Embed a worksheet.
  - 10.3.1.3. Link a chart.
  - 10.3.1.4. Create and navigate hyperlinks.
  - 10.3.1.5. View a document in online layout view.
  - 10.3.1.6. Improve the appearance of an online document.

- 10.3.1.7. Publish documents on the World Wide Web.
- 10.3.1.8. Save a document as an HTML document.
- 10.3.1.9. Format an HTML document.
- 10.3.1.10. Create and edit hyperlinks in an HTML document.
- 10.3.1.11. View the HTML document in a web browser.

## **11. Create a PowerPoint Presentation**

- 11.1. Plan a presentation and start PowerPoint.
- 11.2. Use the AutoContent Wizard to create an outline.
- 11.3. Save the presentation and exit PowerPoint.
- 11.4. Edit the presentation
- 11.5. Delete slides.
- 11.6. View slides in slide view.
- 11.7. Change the design template.
- 11.8. Get help.
- 11.9. Create speaker notes.
- 11.10 View the completed slide show.
  
- 11.11 Preview and print the presentation.

## **12. Create graphics for slides.**

- 12.1. Resize and move text boxes.
- 12.2. Remove a background graphic from a slide.
- 12.3. Insert a picture into a slide.
- 12.4. Change the slide layout.
- 12.5. Insert clip art.
- 12.6. Insert an organization chart.
- 12.7. Create and manipulate a shape.
- 12.8. View and print the completed slide show.

## **13. Present a slide show**

- 13.1. Plan the presentation.
- 13.2. Use the slide master.
- 13.3. Find and replace text.
- 13.4. Hide slides and add a black final slide.
- 13.5. Build a graph.
- 13.6. Add a new slide.
- 13.7. Create a table and graph (chart).
- 13.8. Add special effects.
- 13.9. Prepare presentation materials.

## **FIN-121 Personal Finance**

- 1. Understand and explain the basic concepts of the financial planning process.**
  - 1.1. Develop financial objectives.
  - 1.2. Explain factors affecting income.
  - 1.3. Understand the components of financial planning and prepare financial documents which are appropriate.
  - 1.4. Understand tax management and planning.
  
- 2. Understand and explain the concept of money management.**
  - 2.1. Understand all phases of the budgeting process and prepare budgets.
  - 2.2. Explain cash management and cash management tools.
  - 2.3. Explain appropriate use of credit and planned borrowing.
  - 2.4. Understand concepts, perform calculations, develop plans for major purchases.
  
- 3. Understand and explain how to protect income and assets.**
  - 3.1. Explain risk management and appropriate property/liability insurance.
  - 3.2. Explain ways of planning for and obtaining health care.
  - 3.3. Understand when life insurance is needed and demonstrate ways of determining how much.
  
- 4. Understand and explain the basics of investment planning.**
  - 4.1. Explain fundamentals of investment and management of investment portfolios.
  - 4.2. Demonstrate an understanding of the language of stocks and bonds as investments.
  - 4.3. Explain mutual funds and reasons for investing in them.
  - 4.4. Understand and explain buying and selling investments.
  - 4.5. Explain pros and cons real estate investment and of speculative investments.
  
- 5. Understand the importance of planning for retirement and of estate planning.**
  - 5.1. Explain components of a retirement plan.
  - 5.2. Explain benefits of early retirement planning--demonstrate mathematically.
  - 5.3. Prepare a retirement plan.
  - 5.4. Understand components of estate planning.
  - 5.5. Explain ways of reducing estate taxes and use of wills and trusts.

## **FIN-130 Principles of Finance**

1. Define finance and describe its major areas--financial services and managerial finance--and the career opportunities within them.
2. Understand the relationship between financial institutions and markets, and the role of money market.

3. Review the operation of the capital market, particularly the securities exchanges and the role of the investment banker.
4. Describe interest rate fundamentals and the basic relationship between risk and rates of return.
5. Discuss the fundamentals of business taxation of ordinary income and capital gains, and the treatment of tax losses.
6. Analyze the firm's cash flow, and develop and interpret the statement of cash flows.
7. Discuss the relationship between debt and financial leverage and the ratios that can be used to assess the firm's degree of indebtedness and its ability to meet the payments associated with debt.
8. Discuss the role of time value in finance and the use of computational aids to simplify its application.
9. Understand the meaning and fundamentals of risk, return, and risk preferences.
10. Apply the basic valuation model to bonds and describe the impact of required return and time to maturity on bond values.
11. Understand the key capital expenditures and the steps in the capital budgeting process.

## **MGT-170 Human Resource Management**

### **1.0 Understand the importance of and steps in acquiring human resources**

- 1.1 Analyzing a job
- 1.2 Designing a job
- 1.3 Planning for human resources
- 1.4 Recruiting employees
- 1.5 Selecting employees

### **2.0 Understand the importance of and steps in training and developing employees**

- 2.1 Orienting employees
- 2.2 Training employees
- 2.3 Developing employees
- 2.4 Using performance management systems

### **3.0 Understand the systems of compensating human resources**

- 3.1 Organizational reward systems
- 3.2 Pay systems
- 3.3 Benefit systems

### **4.0 Understand the issues in labor relations**

- 4.1 Health and safety matters
- 4.2 Employees relations
- 4.3 Legal environment
- 4.4 Union issues
- 4.5 Equal employment opportunity issues