**Business (BUS)**

**BUS 001A**  
**Beg Principles of Accounting**  
*Class Hours:* 72 Lecture  
*Advisory(s):* ENG 001A and Math 061  
*Transfers to:* Transfers to both UC/CSU  
*C-ID:* ACCT 110  
Beginning Principles of Accounting  
BUS 001A 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. (C-ID ACCT 110) (AA/AS, CSU, UC)

**BUS 001B**  
**Elementary Principles of Acct.**  
*Class Hours:* 72 Lecture  
*Prerequisite(s):* BUS 001A  
*Transfers to:* Transfers to both UC/CSU  
*C-ID:* ACCT 120  
Elementary Principles of Accounting  
Business 001B is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. Focuses on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Includes issues relating to costs systems, cost control, profit planning, and performance analysis in manufacturing and service environments. (c-ID AACT 120) (AA/AS, CSU, UC)

**BUS 002**  
**Introductory Keyboarding**  
*Class Hours:* 36.00 Lecture | 54.00 Laboratory  
*Transfers to:* Transfers to CSU only  
Introductory Keyboarding  
BUS 002 is an introductory keyboarding course which emphasizes operating alphabetic, numeric, and symbol keys by touch. It includes computer keyboarding information. BUS 002 is a prerequisite to BUS 003. (AA/AS)

**BUS 003**  
**Intermediate Keyboarding**  
*Class Hours:* 36.00 Lecture | 54.00 Laboratory  
*Prerequisite(s):* BUS 002 or the ability to key 25 NWPM  
*Transfers to:* Transfers to CSU only  
Intermediate Keyboarding  
BUS 003 provides basic formatting and skill development for employment or personal use. The course builds upon skills learned in BUS 2 and develops additional computer keyboarding skills in the creation of word processing documents. Formatting applications include: business correspondence, reports, and tables. Basic document formatting, grammar, spelling, punctuation, and proofreading are reinforced throughout. Students will use basic features of an office-level word processing program. (AA/AS)
BUS 007  Introduction to Entrepreneurship  (3)

**Class Hours:** 54 Lecture

**Advisory(s):** ENG 051A and MATH 061

**Transfers to:** Transfers to CSU only

Introduction to Entrepreneurship

Business 007 is designed to provide students with an introduction to entrepreneurship and addresses basic issues potential entrepreneurs encounter. This course identifies methods for developing an individual's business idea(s), its feasibility, the process of starting a business, how to acquire necessary resources, and the key parts of a business plan (development and execution). Students will develop an understanding of legal issues, marketing the business, financing the business, entrepreneurial resources and the complex tasks faced by individuals engaged in entrepreneurial activities. (AA/AS, CSU)

BUS 013A  Word for Windows I  (1.5)

**Class Hours:** 18.00 Lecture | 27.00 Laboratory

**Transfers to:** Transfers to CSU only

Word for Windows I

BUS 13A teaches basic features of Word for Windows for the non-office occupations major. The course is designed to equip students with the skills to prepare personal correspondence and reports. This course, along with Word for Windows II, is required for the Office Technology major. (AA/AS, CSU)

BUS 013B  Word for Windows II  (1.5)

**Class Hours:** 18.00 Lecture | 27.00 Laboratory

**Prerequisite(s):** BUS 013A

**Transfers to:** Transfers to both UC/CSU

Word for Windows II

BUS 13B teaches the advanced features of Word for Windows. The course is designed for office personnel using Microsoft Word on the job. This course, along with Word for Windows I, is required for the Office Technology major. (AA/AS, CSU)

BUS 015X  Occupational Work Experience  (1 - 8)

**Class Hours:** Work Experience

**Transfers to:** Transfers to CSU only

Occupational Work Experience

Cooperative Work Experience Education (CWEE) develops skills and knowledge by integrating classroom study with planned, supervised work experience. It is based on the principle that well-educated individuals develop most effectively through an educational plan that incorporates work experience. Through these structured experiences, the students enrich their college studies, which enhance their total development. Occupational Work Experience is supervised employment which is intended to assist students in acquiring desirable work habits, attitudes, and career awareness in the field of the student's major. Students may earn up to 8 units per semester for a maximum of 16 total units. Credits are awarded for paid or voluntary work. For every 75 hours of paid work completed within the semester, 1 unit or credit is awarded. For every 60 hours of volunteer work completed within the semester, 1 unit of credit is awarded. Occupational Work Experience credits are counted as electives toward an Associate's Degree at West Hills College Lemoore and are transferable to four year universities (for specific transfer eligibility, please contact a counselor or an advisor).
BUS 018  Business Law

Class Hours: 72 Lecture

Transfers to: Transfers to both UC/CSU

C-ID: BUS 125

Business Law

BUS 018 introduces fundamental legal principles pertaining to business transactions. Introduction to the legal process. Topics include sources of law and ethics, contracts, torts, agency, criminal law, business organizations, and judicial and administrative processes. (C-ID BUS 125) (AA/AS, CSU, UC)

BUS 020  Introduction to Business

Class Hours: 54 Lecture

Transfers to: Transfers to both UC/CSU

C-ID: BUS 110

Introduction to Business

BUS 020 provides an introduction to basic business principles and is a foundation for more specialized study of business education. Topics such as organization, management and leadership, ownership, marketing, operations, human resources, the economic environment, and globalization are studied. Students who have a general education interest are welcome to enroll. (C-ID BUS 110) (AA/AS, CSU, UC)

BUS 024  Business Mathematics

Class Hours: 54 Lecture

Advisory(s): ENG-101B and MATH 101

Transfers to: Transfers to CSU only

Business Mathematics

BUS 024 is a review of the ordinary arithmetical processes and practices. It provides vocational preparation of students for entry-level jobs in business which require computational skill on practical business problems. (AA/AS, CSU)

BUS 028  Business Communication

Class Hours: 54 Lecture

Transfers to: Transfers to CSU only

Business Communication

BUS 028 applies the principles of ethical and effective communication to the creation of letters, memos, emails, and written and oral reports for a variety of business situations. The course emphasizes planning, organizing, composing, and revising business documents using word processing software for written documents and presentation-graphics software to create and deliver professional-level oral reports. This course is designed for students who already have college-level writing skills. (AA/AS, CSU)

BUS 032  Small Business Management

Class Hours: 54 Lecture

Advisory(s): ENG 051A

Transfers to: Transfers to CSU only

Small Business Management

BUS 032 is designed to provide students with a basic understanding of the operation and management of small business in the American economic system so that they may gain information that will enable them to operate a business and/or pursue an interest in business management. (AA/AS, CSU)
BUS 035  Human Resources Management (3)

Class Hours: 54 Lecture
Advisory(s): ENG 051A
Transfers to: Transfers to CSU only

Human Resources Management
Business 35 emphasizes the importance of dealing successfully with people both in "on-the-job" situations and in other contacts through the study of positive and preventative aspects of personnel management systems, organizational behavior, leadership and supervision, and related topics.(AA/AS, CSU)

BUS 039  Quantitative Analysis (3)

Class Hours: 54 Lecture
Prerequisite(s): MATH 063
Transfers to: Transfers to CSU only
C-ID: MATH 130

Quantitative Analysis
BUS 39 is an introduction to mathematics and quantitative methods for computer information systems and business majors. Students will be introduced to quantitative formulation and solutions of problems in various disciplines, including mathematics of finance, linear programming, and probability.(C-ID MATH 130 (AA/AS, CSU, UC)

BUS 050  Employability Skills (1)

Class Hours: 18 Lecture
Transfers to: Not transferable

Employability Skills
BUS 50 teaches the office worker how to successfully get a job and keep it. It focuses on how to find available jobs, contact prospective employers, properly prepare resumes, complete applications and prepare for interviews. The course also covers strategies for keeping and advancing on the job, stressing understanding employer expectations, job performance, interpersonal skills, and attitudes.(AA/AS)

BUS 052  10-KEY Mastery (1)

Class Hours: 18 Lecture
Transfers to: Not transferable

10-KEY Mastery
Bus 52 teaches the touch method of 10-key calculation using the computer keypad. In addition to keying by touch, students will be encouraged to develop speed in keystroking required for entry-level data entry positions. Specific activities in data entry will include input fields and dexterity drills and business problem-solving exercises.(AA/AS)

BUS 055  Bookkeeping (3)

Class Hours: 54 Lecture
Transfers to: Not transferable

Bookkeeping
BUS 55 is an elementary course designed to present the basic knowledge of the theory and practice of bookkeeping for students who are interested in continuing their study to higher levels of accounting, and for those who desire an understanding of ordinary bookkeeping procedures in business offices.(AA/AS)
BUS 067  Filing and Records Management  (2)

Class Hours: 36 Lecture  
Transfers to: Not transferable

Filing and Records Management
Business 67 provides instruction and practice in traditional records and information management as well as electronic or automated records management systems. Alphabetic, geographic, subject, and numerical filing systems are covered along with the materials, supplies, and related equipment used in the management of information in today's modern business environment. (AA/AS)

BUS 074  Computerized Accounting  (3)

Class Hours: 36.00 Lecture | 54.00 Laboratory  
Prerequisite(s): BUS 001A or BUS 055  
Transfers to: Not transferable

Computerized Accounting
BUS 074 is designed to teach both the accounting and non-accounting students how to use a computerized accounting software package (i.e., Quikbooks Pro) used by small and medium sized businesses. This course is an introduction to how an accounting software package maintains a general ledger, tracks vendors, customers, and inventory activities; processes payroll; records assets, expenses, and liabilities; manages budgets and creates reports. (AA/AS)

BUS 080A  Introductory Keyboarding  (1.5)

Class Hours: 18.00 Lecture | 27.00 Laboratory  
Transfers to: Not transferable

Introductory Keyboarding
Business 80A is designed for all students whose keyboarding skills will be primary and/or secondary to their vocation and/or for personal use. It presents basic keyboarding skills by touch using a microcomputer. (AA/AS)

BUS 080B  Intro to Numeric/Symbol Keyboarding  (1.5)

Class Hours: 18.00 Lecture | 27.00 Laboratory  
Take BUS-80A:  
Transfers to: Not transferable

Intro to Numeric/Symbol Keyboarding
Business 80B is designed for all students whose keyboarding skills will be primary and/or secondary to their vocation and/or for personal use. It presents basic keyboarding skills by touch covering numbers and symbols using a microcomputer. (AA/AS)

BUS 081A  Inter Keyboarding & Doc Proc I  (1.5)

Class Hours: 18.00 Lecture | 27.00 Laboratory  
Take BUS-80A:  
Transfers to: Not transferable

Inter Keyboarding/Document Processing I
Business 81A is an intermediate course in keyboarding and is designed to increase speed and accuracy as well as process documents used in the business world today. Students will be introduced to MS Word software, memorandums, and letter styles. Correct techniques is emphasized. (AA/AS)
BUS 081B  Inter Keyboarding/Doc Proc II  (1.5)
   Class Hours:  18.00 Lecture | 27.00 Laboratory
   Take BUS-81A:
   Transfers to:  Not transferable

Inter Keyboarding & Document Process. II
Business 81B is an intermediate course in keyboarding and is designed to increase speed and accuracy as well as process documents used in the business world today. Students will be introduced to MS Word software, reports, title pages, and tables. Correct technique is emphasized.(AA/AS)