

LUNA COMMUNITY COLLEGE

2012-2015

BUSINESS ADMINISTRATION CURRICULUM PROFILE

CONTENT

Program Goals

Degree/Certificate Requirements

Course Descriptions and Outcomes

Assessment

Standard Requirements for Course Syllabus

The **Associate of Applied Science degree in Business Administration** prepares graduates to begin or advance their careers in the business world. Core competencies are aligned with the New Mexico Collegiate Business Articulation Consortium (NMCBAC) with a wide range of interests including accounting, business, finance, information systems, management, and marketing.

Graduates of the program will:

- Have an ability to use the techniques, skills, and business tools necessary to support modern business practices.
- Have an understanding of professional and ethical standards and their application to business activities.
- Perform general accounting procedures and financial analyses.
- Understand which principle of management are applicable to a particular organization.
- Understand which marketing principles are relevant to individual sales programs and efforts.
- Utilize current computer technology and application.

BUSINESS ADMINISTRATION
Associate of Applied Science Degree
 Minimum of 63 Credit Hours

The Associate of Applied Science degree in Business Administration prepares graduates to begin or advance their careers in the business world. Core competencies are aligned with the New Mexico Collegiate Business Articulation Consortium (NMCBAC) with a wide range of interests including accounting, business, finance, information systems, management, and marketing. If the primary goal is to transfer, the student must learn in advance of the particular requirements of the intended school or university. **This degree can be completed online.**

Degree Requirements	Credit Hours: 63
General Education Core	(28 hours)
Area I. Communications	(9 hours)
ENG111 Freshman Composition I	3
ENG115 Freshman Composition II	3
SPCH111 Public Speaking -or-	3
SPCH112 Interpersonal Communication	3
Area II. Mathematics	(4 hours)
MATH116 Intermediate Algebra	4
Area III. Laboratory Science, -or-	
Area IV. Social and Behavioral Sciences, -or-	
Area V. Humanities and Fine Arts	(15 hours)
ECON208 Principles of Macroeconomics (required course)	
Program Requirements	(26 hours)
ACCT200 Accounting Principles I	4
ACCT201 Accounting Principles II	4
BUS105 Introduction to Business	3
BUS120 Principles of Finance	3
CSA150 Computer Fundamentals	3
MGMT207 Principles of Management	3
MGMT211 Business Ethics	3
MKT201 Principles of Marketing	3
Approved Electives	(9 hours)
ACCT218 QuickBooks	4
BUS205 Business Administration Internship	3
CSA208 Microsoft Access	3
CSA217 Microsoft Excel	3
CSA233 Desktop Publishing	4
CSA242 Web Design	3
LAW242 Business Law	3
MGMT209 Human Resource Management	4
MGMT218 Principles of Small Business Management	4

MKT203	E-commerce	3
OAMD206	Business Writing	3
OAMD207	Administrative Office Procedures	3

SMALL BUSINESS MANAGEMENT

Certificate

Minimum of 30 Credit Hours

The Small Business Management Certificate is designed to provide education in business theory and practical applications for business owners, managers, employees of small business firms, and individuals who plan to start a business. The curriculum provides an overview of accounting principles, marketing, finance, management, and computer applications.

Coursework in the Small Business Management Certificate can be applied toward the Associate of Applied Science Degree in Business Administration. Students are strongly encouraged to consult with their LCC advisor for proper advisement and course selection.

Institutional Proficiency Requirements

In addition to the courses listed below for this program of study, students must also complete institutional proficiencies of ENG095, MATH075 and READ095 that are outlined on page XX to meet all graduation requirements.

Certificate Requirements	Credit Hours: 30
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Program Requirements (30 hours)

ACCT200	Accounting Principles I	4
ACCT201	Accounting Principles II	4
BUS105	Introduction to Business	3
BUS120	Principles of Finance	3
CSA150	Computer Fundamentals	3
MGMT207	Principles of Management	3
MGMT211	Business Ethics	3
MGMT218	Principles of Small Business Management	4
MKT201	Principles of Marketing	3

ACCT200 Accounting Principles I

4;(4,0)

This course introduces students to the complete accounting cycle and the various generally accepted accounting principles. It also introduces students to assets and liabilities, the use of special journals, accounting for merchandising, internal control, cash, inventories, plant assets, and interest computations. *NM Common Course Number: ACCT2113.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. (By his/her performance on a Comprehensive Problem) Demonstrate a firm understanding of basic bookkeeping, including journalizing, posting, preparing a trial balance, preparing a worksheet, making adjusting entries, preparing financial statements, preparing closing entries and preparing a post-closing trial balance;
2. Describe accounting information systems, the use of special journals and subsidiary ledgers at a fairly broad level;
3. Explain, define and apply general accepted accounting principles;
4. Demonstrate an understanding of the difference between cash and accrual basis accounting;
5. Demonstrate knowledge of the basics of Internal Control;
6. Demonstrate an understanding of the limitations of accounting and conduct a simple analysis of financial statements.

ACCT201 Accounting Principles II

4;(4,0)

This course is a continuation of Accounting Principles I and is also an introduction to basic accounting for corporations, to include financial statement analysis, stocks, dividends and cash flow statements, costing systems, budgeting, and cost-volume-profit analysis. *Prerequisite: ACCT200. NM Common Course Number: ACCT2123.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Perform basic accounting for corporations and on a limited basis for partnerships;
2. Prepare a statement of cash flows;
3. Demonstrate an understanding of the accumulation of costs in the cost accounting system using both the job cost and process cost systems;
4. Describe the basic elements of the budgeting process, its objectives, and its impact on human behavior and demonstrate an understanding of budget preparation, including capital budgeting;
5. Prepare differential analysis reports for decision making;
6. Demonstrate as working knowledge of cost-volume-profit-analysis; and
7. Analyze a complete set of financial statements.

ACCT218 QuickBooks

4;(3,2)

This is a hands-on-course designed to introduce students to accounting application software. Students will learn how to develop Chart of Accounts; manage accounts payable, accounts receivable, and payroll; and how to develop, print, and analyze financial statements. *Prerequisite: ACCT200.*

Course Competencies: Upon successful completion of this course students will be able to:

1. Apply software for setting up company accounting system;

2. Use, display and print chart of accounts;
3. Create and adjust journal entries;
4. Account for and report on customer and sales transactions;
5. Account for and report on vendor, purchase, and inventory transactions;
6. Account for and report on payroll activities, and
7. Create financial reports, reconcile bank accounts, and adjust entries

BUS105 Introduction to Business

3;(3,0)

This course is designed to give the student a well-rounded, comprehensive understanding of the structure of business, business activities, business opportunities and the overall nature of the business world. Also covered is an overview of the principles of marketing, the concepts of management, business ethics and the global context of business. *NM Common Course Number: BUSA1113.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Explain how business affects the quality of life and the world around us;
2. Explain the characteristics of the different business ownership forms (corporation, partnership, etc.);
3. Perform basic stakeholder analysis concerning accountability, ethics and social responsibility of business;
4. Demonstrate knowledge of the various dimensions of the business environment including political and legal, socio-cultural, environmental issues, diversity, financial and economic, and use of common business terminology;
5. Describe the purpose and content of the business plan including fundamentals of the financial plan, the operations plan, the marketing plan and the management plan, including the impact of technology, and
6. Demonstrate basic skills such as information search skills, presentation and writing skills and team skills.

BUS120 Principles of Finance

3;(2,2)

This course addresses financial planning. The topics included ratio analysis, forecasted income statements, cash budgets and balance sheets, breakeven analysis, and other tools uses to maximize the value or minimize the costs to a firm or organization. The time value of money concept will be utilized. The course focuses on using these tools to solve specific problems encountered by most organizations, both profit and nonprofit. *NM Common Course Number: BFIN2113.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Demonstrate the knowledge of financial statement analysis including understanding the preparation and content of the income statement, balance sheet, statement of stockholder's equity and cash flow statement; using financial statements to compute financial ratios; and understanding how these financial data are used to guide decision making;
2. Explain the time value of money and its application in decision making, including calculating present and future values of single payments and series of payments; calculation of internal rates of return; calculation of payments needed to produce a present or future value and

demonstration of competency with respect to the valuation of bonds and perpetuities; the use of financial calculators and spreadsheet programs is recommended;

3. Be able to compute expected return and standard deviation of return given a probability distribution; distinguish between unsystematic and systematic risk in efficient portfolio construction and explain how this relates to the risk-return tradeoff for the security market line (SML);
4. Demonstrate knowledge of capital markets and securities (debt and equity); be able to calculate the selling price of a bond at any stage in its life and calculate the value of common and preferred stock when the growth rate in dividend is constant;
5. Demonstrate an understanding of the cost of capital to the firm, including the cost of debt and equity financing in determining the weighted average cost of financial asset acquisitions and the firm generally and be able to compute the new present value, IRR and cash flow estimates for mutually exclusive projects and projects having unequal lifetimes;
6. Explain the determinants of operating and financial leverage and the impact of leverage on the variability of earnings and rates of return; and
7. Explain the cost-benefit analysis involved in working capital management decisions involving cash, accounts receivable, inventory, accounts payable and short-term financing.

Business Administration Internship

3;(0,9)

This course provides students with the opportunity to gain academic credit for professional, on-the-job experience while working for a private, local, state, or federal agency. Internships are unique and negotiated between the student, employer, and respective faculty/advisor. Students are required to comply with specifications set forth in the individualized cooperative education program training agreement. Supervision is monitored and recorded by the specific agency and documented and reported to the specific agency and the Business Administration faculty/advisor. *Prerequisite: Instructor approval.*

CSA150 Computer Fundamentals

3;(2,2)

This course provides an overview of the basic components and functions of the computer with an emphasis on current business software applications. The course will cover computer operating principles, file management, the Internet, Microsoft Office Suite using Word processing, Excel spreadsheets, Access database, and PowerPoint Presentations. *NM Common Course Number: BCIS1113.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Describe basic information technology terminology;
2. Identify and use hardware components of IT systems;
3. Describe and apply concepts of file management;
4. Describe the basic concepts of application and operating systems software;
5. Describe and use IT systems for communication (e.g. word processing, presentation software, email, etc.,)
6. Describe the concepts of information management, databases, and database management systems;
7. Describe the social impact of information technology
8. Describe the international impact of IT issues;
9. Identify and explain important ethical, security, and privacy issues in information systems;
10. Create and use spreadsheets;
11. Create and use databases;
12. Use internet search engines for research.

CSA208 Microsoft Access

3;(2,2)

This course provides an in-depth study of Microsoft Access database software with a hands-on approach. A MOUS Microsoft certified textbook is utilized.

CSA217 Microsoft Excel

3;(2,2)

This course provides an in-depth study of Microsoft Excel spreadsheet software. A hands-on approach is taken with projects and assignments covering the MOUS certification requirement.

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Identify the basic Excel (spreadsheet) concept;
2. Describe and apply basic to advanced skills;
3. Recognize and demonstrate the concepts of creating, editing, and formatting worksheets;
4. Apply and demonstrate the concepts of working with charts, pivot tables, lists, and use what-if analysis;
5. Apply formulas and functions;
6. Analyze data using formulas, compiling workbook data, utilizing tables

CSA233 Desktop Publishing

4;(3,2)

This course utilizes a variety of software packages to produce reports, brochures, advertisements, correspondence, and newsletters. Various software packages are used such as Microsoft Office Publisher and Adobe InDesign CS Suite.

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Describe the fundamentals of Microsoft Office Publisher 2007
2. Define the concepts used to create documents
3. Identify proper procedures used to create professional publications for course work, professional purposes, and/ personal use
4. Give examples via exercise oriented approach to learning
5. Utilize the techniques associated with Adobe In-Design CS4
6. Integrate the use of Master Pages and placed objects
7. Integration of layers and libraries, and color and tables
8. Identify tools available with Adobe In-Design CS4
9. Demonstrate via publication of Adobe In-Design CS4 documents
10. Application of theory/application

CSA242 Web Design

3;(2,2)

This course introduces students to the design of an HTML document. Students will be required to learn the basic elements of HTML documents using Forms, Frames, and Lists. Students will also use Adobe CS Dreamweaver Suite to design web page formats. Students will apply the design, develop, test, implement, update and evaluate web solutions.

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Identify the elements of HTML
2. Identify common Web page formats and functions-HTML
3. Define the HTML, CSS languages and create Web pages suitable for course work, professional
4. purposes and personal use-Adobe Dreamweaver CS4
5. Apply the design, develop, test, implement, update, and evaluate web solutions-Adobe Dreamweaver CS4

LAW242 Business Law

3;(3,0)

The course describes the sources of law and explains dispute resolution and the court systems in the United States. Emphasis is placed on the operation of the legal system and contract laws. This course will provide students with an understanding of ethics and social responsibility, the ethical application of the law and the relationship between ethics and the law. *NM Common Course Number: BLAW2113.*

Learning Outcomes

1. Describe the sources of law;
2. Describe and explain dispute resolution and the court systems in the United States;
3. Demonstrate an understanding of the concepts of negligence, intentional torts and strict liability;
4. Describe and apply the essential aspects of contracts from creation, performance, breach and remedies;
5. Explain the Uniform Commercial Code law of sales, negotiable instruments and secured transactions, especially articles 2, 3, 4, and 9, and
6. Demonstrate an understanding of ethics and social responsibility, the ethical application of the law, and the relationship between ethics and the law.

MGMT207 Principles of Management

3;(3,0)

This course is an introduction to management theory and practices with major emphasis on current management trends and issues. Topics of interest include international management, cultural diversity, information technology, ethics, and social responsibility. Throughout this course, students analyze real life case studies, conduct Internet research, and develop reports to address diverse management issues. *NM Common Course Number: MGMT2113.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Explain the major functions of management including planning, organizing, communications, controlling, motivating, leading, and staffing;
2. Explain major developments in the history of management thought;
3. Describe the basic managerial process including the key skills necessary for managers to perform their roles.
4. Identify an organization's stakeholders and the importance of social and ethical responsibility of managers.

5. Explain the relationship between goals, plans, vision statements, and mission statements.
6. Demonstrate an understanding of the components of strategy formulation and implementation and managerial decision making.
7. Define and explain organizational change, forces for change, and sources of resistance to change and explain techniques managers can use to implement and facilitate change.
8. Explain the strategies managers use to help organizations adapt to changing conditions in the internal, task, general, and global environments.

MGMT209 Human Resource Management

4;(4,0)

This course will define the role of human resource management by introducing students to the level of critical thinking skills required to successfully manage people and business. Students will also cover the various aspects of human resource functions and their importance in managing successful organizations. Emphasis is placed on the importance of labor laws, employee benefits, and the development of personal management skills.

Course Competencies: Upon successful completion of this course students will be able to:

1. Translate higher level thinking skills required to successfully manage people and businesses;
2. Describe human resource functions and their importance to an organization's successful operation;
3. Identify and develop personal management skills to function effectively and efficiently in a business environment, and
4. Define the role of human resource management.

MGMT211 Business Ethics

3;(3,0)

This course is the study of theoretical and practical problems of moral conduct in the field of business. Emphasis is placed on the application of ethical theories and the practical problems encountered in the day-to-day conduct of business affairs.

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Demonstrate the importance of ethical and corporate responsibility.
2. Identify the value of ethics and social responsibility in building and maintaining business relationships.
3. Identify & differentiate between an ethical or unethical situation.
4. Describe, analyze, develop, and follow policies for managing ethical and legal issues in organizations and in a technology-based society
5. Assess the role of ethics and social responsibility in decision making

MGMT218 Principles of Small Business Management

4;(4,0)

This course provides students with extensive knowledge of the steps needed to start and run a small business. Topics include; entrepreneurial opportunities, preparing the business plan, marketing and

managing small business operations, financial and administrative controls, and social and legal environment.

Course Competencies: Upon successful completion of this course students will be able to:

1. Demonstrate the importance of a business plan for small businesses;
2. Demonstrate and utilize all elements in a business plan;
3. Identify business opportunities in starting, operating, and maintaining a business, and
4. Recognize the importance of customer service

MKT201 Principles of Marketing

3;(3,0)

A comprehensive study of consumer behaviorism and the professional and ethical responsibilities of marketers, the explanation of goods, services and ideas, the concepts surrounding target markets, market segmentation and the marketing mix. Students will also study the importance of market research in marketing decision making, marketing environments, and marketing management. *NM Common Course Number: MKTG2113.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Demonstrate an understanding of the professional and ethical responsibilities of marketers;
2. Explain the nature of goods, services and ideas;
3. Define the concepts of target markets, market segmentation and the marketing mix;
4. Explain the components of pricing;
5. Describe the operation of channels of distribution and supply chains;
6. Explain the importance of market research in marketing decision making;
7. Demonstrate an understanding of the elements in the marketing environments;
8. Explain the components of marketing management.

MKT203 E-commerce

3;(2,2)

This course introduces the student to many aspects of e-commerce that includes: electronic commerce; exchange in buying and selling goods/services via the internet; transfer of funds through digital communications; and various internet functions, such as marketing, finance, invoicing, direct payments, and the use of shopping carts.

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Demonstrate the importance of Electronic Commerce
2. Identify the key business and technology elements of E-Commerce
3. Identify and differentiate between Business strategies for E-Commerce and Marketing on the Web
4. Utilize both theory and practice of conducting business over the Internet/World Wide Web

OADM206 Business Writing

3;(3,0)

This course is designed to provide the student with the techniques for planning and organizing messages; provide the student with writing techniques that will help transform average writing into professional

communications to include letters, memos, reports, proposals, and résumés. *Prerequisites: ENG095 and READ095 or equivalent COMPASS/ACT scores.*

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Explain the characteristics of effective oral and written communications in a world of changing media technology and diverse business/organizations with global markets;
2. Apply good listening skills as well as describe and explain the importance of these skills in business;
3. Create sentences and paragraphs that are clear, complete, concise, consistent, correct, and courteous;
4. Compose brief and routine good will, positive, negative and persuasive messages as well as longer communications like press releases and brochures for business situations;
5. Demonstrate the use of the three-step writing process;
6. Produce informal and formal reports and proposals in writing and for oral presentations using tools such as up-to-date media, software and hardware, and
7. Compose and prepare resumes and messages suitable for applying and interviewing for employment.

OADM207 Administrative Office Procedures

3;(3,0)

This course facilitates the student's ability to develop competence with major concepts in electronic office applications. Furthermore, this course provides practical, meaningful experiences to strengthen the student's administrative skills and knowledge of business procedures.

Learning Outcomes

COMPETENCIES: Upon successful completion of this course, with a minimum of 70%=C (700) or better, the student should:

1. Describe the changing nature of the office environment;
2. Develop career-planning skills;
3. Use computer, copiers, fax machines, and applications software;
4. Recognize characteristics of an ethical organization and ethical employees;
5. Develop and use proper telephone techniques;
6. Compose letters, memos, and reports;
7. Develop skills for handling office callers and making oral presentations;
8. Develop skills for arranging meetings and conferences;
9. Organize travel arrangements;
10. Organize incoming and outgoing mail;
11. Use effective stress and time management techniques, and
12. Determine the characteristics of effective leaders.