



**Business Administration**  
**Credential: - Diploma in Business Management**  
**D25120M0**

The Business Management Diploma is designed to introduce students to basic management skills required for an entry-level position in business management. Coursework includes basic concepts in such areas as accounting, economics, business law, computer technology, management, and basic computation and communication. Graduates are prepared for entry-level employment opportunities in the area of management including employment in business and government agencies and financial institutions.

Program Length: 5 semesters  
 Career Pathway Options: Associate in Applied Science Degree in Business Administration  
 Program Sites: Lee Campus – Day and Evening  
 Harnett Campus - Day Distance Education

**Course Requirements for Business Management Diploma**

A. General Education Courses (7 SHC)		C-L-SHC
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	0-2-1
	Social/Behavioral Science Elective	3-0-3

B. Required Major Core Courses (15/16 SHC)		
ACC 120	Principles of Financial Accounting	3-2-4
BUS 115	Business Law I	3-0-3
BUS 137	Principles of Management	3-0-3
*CIS 110	Introduction to Computers	2-2-3

Choose One (3 SHC)		
ECO 151	Survey of Economics	3-0-3
ECO 251	Prin of Microeconomics	3-0-3
ECO 252	Prin of Macroeconomics	3-0-3

C. Other Major Hours Required (16 SHC)		
ACC 121	Principles of Managerial Accounting	3-2-4
BUS 110	Introduction to Business	3-0-3
BUS 125	Personal Finance	3-0-3
BUS 255	Organizational Behavior in Business	3-0-3
	Major Electives	3

Major Elective Course Listing (Select a minimum of 3 SHC hours)		
ACC 122	Principles of Financial Accounting II	3-0-3
ACC 129	Individual Income Taxes	2-2-3
ACC 140	Payroll Accounting	1-2-2
BUS 116	Business Law II	3-0-3
BUS 151	People Skills	3-0-3
BUS 280	REAL Small Business	4-0-4
INT 110	International Business	3-0-3
OST 131	Keyboarding	1-2-2
OST 137	Office Software Applications	2-2-3

Total Semester Hours Credit Required for Graduation: 38/39

**Semester Curriculum for Business Management Diploma**

1st Semester (Fall)		C-L-SHC
ACC 120	Principles of Financial Accounting	3-2-4
BUS 125	Personal Finance	3-0-3
BUS 137	Principles of Management	<u>3-0-3</u>
		9-2-10
2nd Semester (Spring)		
ACC 121	Principles of Managerial Accounting	3-2-4
*CIS 110	Introduction to Computers	2-2-3
	Economics Requirement	<u>3-0-3</u>
		7/8-4-9/10
3rd Semester (Summer)		
ENG 111	Expository Writing	3-0-3
ENG 111A	Expository Writing Lab	<u>0-2-1</u>
		3-2-4
4th Semester (Fall)		
BUS 110	Introduction to Business	3-0-3
BUS 255	Organizational Behavior in Business	3-0-3
	Social/Behavioral Science Elective	<u>3-0-3</u>
		9-0-9
5th Semester (Spring)		
BUS 115	Business Law I	3-0-3
	Major Elective	<u>3-0-3</u>
		6-0-6
Total Semester Hours Credit: 38/39		

\*Students may substitute CIS 111 (nontransferable) or OST 137 (nontransferable)

**ACC 120 Prin. of Financial Acct** 3-2-4  
 This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making and address ethical considerations. *This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

**ACC 121 Prin. of Managerial Acct** 3-2-4  
*Prerequisite: ACC 120*  
 This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems. *This course has been approved to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

**ACC 122 Prin. of Financial Acc II** 3-0-3  
*Prerequisite: ACC 120*  
 This course provides additional instruction in the financial accounting concepts and procedures introduced in ACC 120. Emphasis is placed on the analysis of specific balance sheet accounts, with in-depth instruction of the accounting principles applied to these accounts. Upon completion, students should be able to analyze data, prepare journal entries, and prepare reports in compliance with generally accepted accounting principles.

**ACC 129 Individual Income Taxes** 2-2-3

This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

**ACC 140 Payroll Accounting** 1-2-2

*Prerequisites: ACC 115 or ACC 120*

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

**BUS 110 Introduction to Business** 3-0-3

This course provides a survey of the business world. Topics include the basic principles and practices of contemporary business. Upon completion, students should be able to demonstrate an understanding of business concepts as a foundation for studying other business subjects. *This course has been approved to satisfy the Comprehensive Articulation Agreement for transferability as a premajor and/or elective course requirement.*

**BUS 115 Business Law I** 3-0-3

This course introduces the ethics and legal framework of business. Emphasis is placed on contracts, negotiable instruments, Uniform Commercial Code, and the working of the court systems. Upon completion, students should be able to apply ethical issues and laws covered to selected business decision-making situations. *This course has been approved to satisfy the Comprehensive Articulation Agreement for transferability as a premajor and/or elective course requirement.*

**BUS 116 Business Law II** 3-0-3

*Prerequisites: BUS 115*

This course continues the study of ethics and business law. Emphasis is placed on bailments, sales, risk-bearing, forms of business ownership, and copyrights. Upon completion, students should be able to apply ethical issues and laws covered to selected business decision-making situations.

**BUS 125 Personal Finance** 3-0-3

This course provides a study of individual and family financial decisions. Emphasis is placed on building useful skills in buying, managing finances, increasing resources, and coping with current economic conditions. Upon completion, students should be able to develop a personal financial plan.

**BUS 137 Principles of Management** 3-0-3

This course is designed to be an overview of the major functions of management. Emphasis is placed on planning, organizing, controlling, directing, and communicating. Upon completion, students should be able to work as contributing members of a team utilizing these functions of management.

**BUS 151 People Skills** 3-0-3

This course introduces the basic concepts of identity and communication in the business setting. Topics include self-concept, values, communication styles, feelings and emotions, roles versus relationships, and basic assertiveness, listening, and conflict resolution. Upon completion, students should be able to distinguish between unhealthy, self-destructive, communication patterns and healthy, non-destructive, positive communication patterns.

**BUS 255 Organizational Behavior in Business** 3-0-3

This course covers the impact of different management practices and leadership styles on worker satisfaction and morale, organizational effectiveness, productivity, and profitability. Topics include a discussion of formal and informal organizations, group dynamics, motivation, and managing conflict and change. Upon completion, students should be able to analyze different types of interpersonal situations and determine an appropriate course of action.

**BUS 280 REAL Small Business** 4-0-4

This course introduces hands-on techniques and procedures for planning and opening a small business, including the personal qualities needed for entrepreneurship. Emphasis is placed on market research, finance, time management, and day-to-day activities of owning/operating a small business. Upon completion, students should be able to write and implement a viable business plan and seek funding.

**CIS 110 Introduction to Computers** 2-2-3

This course introduces computer concepts, including fundamental functions and operations of the computer. Topics include identification of hardware components, basic computer operations, security issues, and use of software applications. Upon completion, students should be able to demonstrate an understanding of the role and function of computers and use the computer to solve problems. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in natural science/mathematics (Quantitative Option).*

**ECO 151 Survey of Economics** 3-0-3

This course introduces basic concepts of micro- and macroeconomics. Topics include supply and demand, optimizing economic behavior, prices and wages, money, interest rates, banking system, unemployment, inflation, taxes, government spending, and international trade. Upon completion, students should be able to explain alternative solutions for economic problems faced by private and government sectors. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

**ECO 251 Prin. of Microeconomics** 3-0-3

This course introduces economic analysis of individual, business, and industry choices in the market economy. Topics include the price mechanism, supply and demand, optimizing economic behavior, costs and revenue, market structures, factor markets, income distribution, market failure, and government intervention. Upon completion, students should be able to identify and evaluate consumer and business alternatives in order to efficiently achieve economic objectives. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

**ECO 252 Prin. of Macroeconomics 3-0-3**

This course introduces economic analysis of aggregate employment, income, and prices. Topics include major schools of economic thought; aggregate supply and demand; economic measures, fluctuations, and growth; money and banking; stabilization techniques; and international trade. Upon completion, students should be able to evaluate national economic components, conditions, and alternatives for achieving socioeconomic goals. *This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in social/behavioral sciences.*

**ENG 111 Expository Writing 3-0-3**

*Prerequisites: RED 090 and ENG 090 or appropriate placement test scores*

*Corequisites: ENG 111A*

This course is the required first course in a series of two designed to develop the ability to produce clear expository prose. Emphasis is placed on the writing process including audience analysis, topic selection, thesis support and development, editing, and revision. Upon completion, students should be able to produce unified, coherent, well-developed essays using standard written English. This course has been approved to satisfy the Comprehensive Articulation Agreement general education core requirement in English composition.

**ENG 111A Expository Writing Lab 0-2-1**

*Prerequisites: RED 090 and ENG 090 or appropriate placement test scores*

*Corequisites: ENG 111*

This writing laboratory is designed to apply the skills introduced in ENG 111. Emphasis is placed on the editing and revision components of the writing process. Upon completion, students should be able to apply those skills in the production of final drafts in ENG 111. The computer is used as a writing and design tool for this course.

**INT 110 International Business 3-0-3**

This course provides an overview of the environment, concepts, and basic differences involved in international business. Topics include forms of foreign involvement, international trade theory, governmental influences on trade and strategies, international organizations, multinational corporations, personnel management, and international marketing. Upon completion, students should be able to describe the foundation of international business.

**OST 131 Keyboarding 1-2-2**

This course covers basic keyboarding skills. Emphasis is placed on the touch system, correct techniques, and development of speed and accuracy. Upon completion, students should be able to key at an acceptable speed and accuracy level using the touch system.

**OST 137 Office Software Applications 2-2-3**

*Prerequisites: OST 131 or equivalent*

This course introduces the concepts and functions of software that meets the changing needs of the community. Emphasis is placed on the terminology and use of software through a hands on approach. Upon completion, students should be able to use software in a business environment.