

BUSINESS

The overall mission of Great Basin College is supported by the Business Department’s offering of two main tracks of study. For students who are interested in developing skills that can be immediately applied in the workplace, the Business Department offers five Certificates of Achievement, the Associate of Applied Science degree in Business Administration, and the Bachelor of Applied Science degree in Management in Technology Emphasis. Each of the Certificate programs is designed to be the first year of coursework for the Associate degree, and the Associate degrees are the first two years of coursework for the Bachelor of Applied Science degree. These applied science programs are depicted in the table to the right.

An alternative track is for students with sights on a traditional bachelor’s degree in Business Administration or a more focused baccalaureate degree in one of the sub-disciplines of accounting, economics, finance, management, or marketing. These students will want to pursue the Business Pattern of Study within the Associate of Arts degree described on page 91 of the catalog. Such a degree is designed to constitute the first two years of study in which the student will transfer to a four-year college or university where the remaining two-years of study will be completed. This pattern of study focuses on a broad background in the arts and sciences with an introduction to the core disciplines of accounting and economics during the first two years of study. In addition to using the Associate of Arts degree as a transfer degree, it can also be used as a stepping stone to the increasing number of bachelor’s degrees at GBC as well.

BUSINESS		
Certificate Of Achievement (One Year)	Emphasis in the Business Administration Associate of Applied Science Degree (Two Years)	Baccalaureate Degree (Four Years)
Accounting Technician	Accounting	Bachelor of Applied Science Management in Technology
Business Administration	General Business	
Entrepreneurship	Entrepreneurship	
Retail Management	While the Retail Management and the Human Resources Certificates are not designed to lead into any specific AAS degree, students may accomplish progressing to the next degree by carefully selecting options in the certificate program that meets the requirements of the AAS degree of their choice.	
Human Resources		

Business

Associate of Applied Science— Business Administration Accounting Emphasis

Student Learning Outcomes

Accounting is wisely perceived as the language of business. It is through the window provided by accounting information that business owners and managers obtain valuable insights about the success of their efforts. The accounting emphasis at Great Basin College provides opportunities for students to create and maintain accounting records and reports for business enterprises. Students will also develop the necessary competencies to create and analyze financial information for managerial decision making.

Graduates of the AAS degree in Accounting will have the knowledge and skills to:

- Create a set of self-balancing financial records for a business enterprise.
- Use a manual or automated system of journals and ledgers to maintain a set of books using double-entry methods in accordance with generally accepted accounting principles.
- Prepare a set of financial statements complete with appropriate year-end adjustments and disclosures.
- Use financial information to assist in decision-making processes within a business organization.
- Provide financial information that incorporates ethical insights and is free from fraud or deception.

General Education Requirements	Credits
GBC Orientation	0.5
English/Communications	6
Mathematics	
MATH 126 or higher	3
Science	3
Social Science—PSC 101	3
Human Relations —MGT 283 (required)	3
Humanities or Fine Arts	3
Technology—IS 101 (required)	3

List of courses fulfilling general education requirements is on page 75.

Program Emphasis Requirements	Credits
ACC 105 Taxation for Individuals	3
ACC 201 Financial Accounting	3
ACC 202 Managerial Accounting	3
ACC 203 Intermediate Accounting I	3
ACC 204 Intermediate Accounting II	3
ACC 220 Microcomputer Accounting Systems	3
ACC 261 Governmental Accounting	3

BUS 101	Introduction to Business, or	
MGT 103	Introduction to Small Business	
	Management.....	3
BUS 273	Business Law I	3
ECON 102	Principles of Microeconomics.....	3
ECON 104	Current Economic Issues or	
FIN 101	Personal Finance	3
BUSINESS ELECTIVE* (Select with advisor).....		3
(Prefixes are: ACC, BUS, ECON, FIN, MGT, MKT, and RE)		

*Students wanting certification as a professional bookkeeper through the American Institute of Professional Bookkeepers should take ACC 290, Certified Bookkeeper Course, as an elective in the program.

**SUGGESTED COURSE SEQUENCE
AAS—Business Administration
Accounting Emphasis**

FALL—1st Semester		Credits
INT 100		0.5
ACC 201		3
BUS 101 or MGT 103		3
ENG 100 or 101		3
FIN 101 or ECON 104		3
MGT 283		3
TOTAL		15-5
SPRING—2nd Semester		Credits
ACC 202		3
ACC 220		3
ECON 102		3
ENG 102		3
MATH 126		3
TOTAL		15
FALL—3rd Semester		Credits
ACC 105		3
ACC 203		3
IS 101		3
PSC 101		3
SCIENCE*		3
TOTAL		15
SPRING—4th Semester		Credits
ACC 204		3
ACC 261		3
BUSINESS ELECTIVE (ACC 290 recommended)		3
BUS 273		3
HUMANITIES/FINE ARTS*		3
TOTAL		15

***Select from page 75. Minimum Credits: 60.5
Refer to page 80.**

After the AAS in Accounting, the next step could be the Bachelor of Applied Science in Management in Technology Emphasis. See page 96.