

## Business Administration

### PROGRAM OBJECTIVES

The objective of this program is to expose the student to the most relevant aspects of business management and administration, while providing the student with the tools required for a career in business. This program also gives the student “hands-on” training in the key areas of financial accounting, business application software, and in the implementation and operation of a computerized accounting system. Practical, rather than the theoretical, is stressed. The successful graduate will have the necessary skills to keep a set of books, both manually and on a computerized system.

### CAREER OPPORTUNITIES

Careers in finance, banking, marketing, personnel, accounting, and general management are available to those successful graduates who have the right combination of proper academic skills, personal drive, and dedication.

### PREREQUISITES

- Grade 12 or equivalent or mature student status

### GRADUATION REQUIREMENTS

A student must obtain an overall grade, in each module of at least 70% in order to graduate and receive a diploma. A student must complete all requirements of Student Success Strategies as well as the Field Placement requirements.

### PROGRAM OVERVIEW

Course	Hours
Student Success Strategies	20
Software Lab: Computer Fundamentals	40
Software Lab: Word Processing	40
Software Lab: Spreadsheets	40
Software Lab: Presentations	40
Software Lab: Database Management	40
Economics	80
Marketing	80
Finance	40
Internal Control	40
Human Resources	80
Business Law	80
Bookkeeping Level I and II	80
Intermediate and Management Accounting	80
Computerized Accounting with Sage 50	80
Computerized Accounting with Sage 300	80
Business Math	40
Writing for Comprehension	40
Image Development	20
Career Planning and Preparation Level I	20
Career Planning and Preparation Level II	20
Field Placement	8 Weeks
<b>TOTAL WEEKS</b>	<b>62</b>

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**COURSE DESCRIPTIONS****Student Success Strategies**

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In this orientation module, emphasis is placed on thinking about achieving success from Day One. This module stresses the importance of developing non-technical skills to enhance personal, academic, and career success. This includes understanding learning styles and honing practical study skills, such as memory, reading, note-and test-taking techniques. Personal exercises will focus on teamwork, decision making and problem solving skills, setting SMART goals and maintaining a positive attitude; techniques for managing change, stress and conflict will also be explored.

**Software Lab: Computer Fundamentals**

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Through a combination of theory and hands-on-practice, this module examines the role and use of the computer in today's workplace. Emphasis is placed on those computers outfitted with the Microsoft Windows operating system. Students will review basic computer concepts, Windows OS usage, and complete hands-on training exercises in business-standard software applications, including Microsoft Outlook and Microsoft Word. Keyboarding skills are also honed via daily keyboarding exercises and drills.

**Software Lab: Word Processing**

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This software lab module consists of online training and assessment in Microsoft Word, and builds on the skills introduced in Computer Fundamentals. Students learn a comprehensive set of skills, with coverage including formatting text for layout and appearance, formatting document sections, using styles, working with header/footer content, inserting and formatting tables, graphics and pictures, working with templates and themes, using advanced editing features, and working with mailing tools.

**Software Lab: Spreadsheets**

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This software lab module consists of online training and assessment in Microsoft Excel. Students learn a comprehensive set of skills, with coverage including creating, formatting and printing worksheets, creating simple and advanced formulas, using mathematical, logical, statistical and financial functions, creating and modifying charts and pivot tables, and using data tools.

**Software Lab: Presentations**

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This software lab module consists of online training and assessment in Microsoft PowerPoint. Students learn a comprehensive set of skills centered around the creation of attractive, professional-looking presentations. Students learn how to effectively use and format animations, transitions, pictures, audio, video, charts and tables, as well incorporate speaker notes and annotations into their presentations.

**Software Lab: Database Management**

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This software lab module consists of online training and assessment in Microsoft Access. Students learn a comprehensive set of skills, including creating and modifying database tables, defining table relationships, sorting data, creating simple and advanced queries, creating and formatting forms and reports, and creating and running macros.

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## **Economics**

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This module provides an overview of economics and its application to real life issues. It covers topics like Government in Canada, efficiency, supply and demand, production functions and costs in the long and short run, inflation, unemployment, and government policies that are relevant to personal and business decisions. Economic concepts studied include the operation of a free market, interest rates, gross domestic product, elasticity of demand, the impact of government intervention, national income determination, including injections and leakages, the expenditure multiplier, stabilization and monetary policies, interest rates and role of the bank rate. Other areas of study include Canadian chartered banks and financial institutions, Canadian government and politics, international economics, including trade theory and trading blocks, types of competition i.e.: imperfect competition, monopolies, oligopolies and cartels, and production costs and functions.

## **Marketing**

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Marketing and sales are key elements in the success of a business—customers are the reasons why businesses exist! This module provides an overview of the many marketing functions. These functions include marketing management, marketing research, product planning, distribution channels and pricing and promotion. Additional topics include the nature of marketing, the role of the marketing mix, target marketing and market segmentation, consumer behaviour, product development stages, personal selling skills, international marketing and issues of social responsibility and ethics.

## **Finance**

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Management of the financial transactions of a business is absolutely critical to its survival. This introduction to finance will examine the analysis of changes in financial statements and interpretation of financial statements through ratio analysis, budgeting and profit planning, business plans, the cost of capital, and forms of financing, management of capital structure and capital investment decisions, working capital management and the time value of money, along with business valuation concerns.

## **Internal Control**

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The importance of the accounting cycle and of internal control procedures is highlighted with a major hands-on project. The project, a realistic business simulation, takes the student through the steps of the accounting process from the origin of transactions through to the preparation of financial statements. Emphasis is on the use of documentation and detailed recording and summarizing of events. Students will understand and visualize the entire accounting process.

## **Human Resources**

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Employees are the most valuable asset of a business and all aspects from hiring to performance appraisal are examined utilizing the case study approach. Areas discussed include job analysis and job specifications, legislation affecting employees, job descriptions and standards of performance, training and development, performance appraisal, compensation and benefits, health and safety, disciplinary practices and dispute resolution procedures as well as bargaining with unions on pay and working conditions.

## **Business Law**

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An introduction to Canadian business law is provided through a blended lecture and a case study approach. Emphasis is on the application of the law to practical business situations. Topics for discussion  
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include the Canadian legal system, torts affecting property, torts affecting a person, unintentional negligence, the formation of contracts, factors affecting the contractual relationship, and factors that end the contractual relationship. Other topics include the sale of goods and consumer protection, statutes concerning securing debt, and bankruptcy, agency, partnership, and incorporation, regulations pertaining to personal and real property, and legislation regarding copyright, patents, trade-marks, and industrial design.

### **Bookkeeping Level I and II**

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Emphasis is placed on analyzing and recording business transactions using the rules of double-entry bookkeeping. Adjusting journal entries are recorded and basic financial statements prepared. Preparation and posting of journal entries for a merchandising business are examined, coupled with preparation of cost of goods sold, cash and trade discounts, closing entries, and the use of special journals and subsidiary ledgers. Students will learn fundamental accounting principles, understand the classification of assets, liabilities, equities, utilize the double-entry system and a general ledger chart of accounts, post entries to those accounts, and prepare trial balances and the three financial statements. The complete accounting cycle is examined through closing entries, worksheets and the post-closing trial balance.

### **Intermediate and Management Accounting**

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Focusing on internal business processes, this module examines the different methods of depreciation (amortization), accounting for asset disposal, revision of depreciation along with departmental/responsibility accounting and job order cost accounting. Additionally, bank reconciliations, cash control, temporary investments and the monitoring of accounts receivable are examined, as well as accounting for cost of goods sold, techniques for inventory control, along with payroll accounting procedures.

### **Computerized Accounting with Sage 50**

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Accounting procedures in a small business style computerized environment are examined using the general, payables, receivables payroll, inventory and project modules of Sage 50. Students practice complete setup procedures including general ledger, accounts receivable, accounts payable, payroll, inventory and job cost setup, and record a wide variety of business transactions using Sage 50. Period end procedures, financial statement design, graphing and reports, and multi-currency situations are also explored.

### **Computerized Accounting with Sage 300**

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Accounting procedures in a corporate type computerized environment are examined using the General Ledger, Accounts Receivable and Accounts Payable modules of Sage 300. Students learn and practice essential Sage 300 skills including company, general ledger, accounts receivable and accounts payable setup, creating and posting transaction batches including invoice, cash and adjustment batches, general ledger reports and procedures, month end and year end procedures, accounts receivable and accounts payable reports and procedures and processing of both manual and system cheques.

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## **Business Math**

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This module provides the students with an understanding of arithmetic, mathematics, and measurements used in common business and industry environments. At the end of the module the student will be able to define whole numbers, fractions, decimals and percentages; become familiar with equations and formulae; and learn the use of graphs.

## **Writing for Comprehension**

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Through lectures, textbook exercises, and classroom labs, this module teaches students the skills and knowledge necessary to apply basic business writing skills when creating various memos; routine letters; good news letters; persuasive and bad news letters; presentations; and meeting agendas.

## **Image Development**

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This module teaches the student how to develop and manage a professional image. Topics include: appearance-visual and verbal, interpersonal interaction, business etiquette, and networking skills. At the end of the module, students will have an appreciation and understanding of the importance of a professional image in the business environment.

## **Career Planning and Preparation Level I**

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This module introduces tools for planning and preparing for a successful job search, so that students can maintain a career-focused approach throughout their education program. Students will learn about the "Hidden" Job Market and ways to access it in their upcoming job search, how to research opportunities and network for industry contacts, and use appropriate etiquette when communicating with prospective employers. Students will identify their personal skills, values and preferences for the workplace, begin preparation of a professional resume and references, and organize proof documents for their career portfolio. Class discussions on various self-management topics introduced in Student Success Strategies will round out this module, which is a pre-requisite for Career Planning and Preparation - Level II.

## **Career Planning and Preparation Level II**

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This module continues to build on the concepts and skills introduced in Career Planning and Preparation - Level I. Students will learn how to conduct an effective job search and identify various methods of applying for work with today's technology. Students will create a personal list of "Top Employers" and target current industry opportunities, while finalizing their professional resume, portfolio and career correspondence. Students will learn to identify the different types and forms of interviews, practice responding to typical questions, and practice follow-up, evaluation and negotiation techniques they can use to ensure success. Self-management topics from Career Planning and Preparation - Level I will be reviewed, with a focus towards on-the-job success in both learner placements and post-graduate employment.

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