ENGL 81B, The Basic Essay – Plus  3 units

- Prerequisite: English 81A.
- Corequisite: English 83B.

English 81B reinforces and continues the writing effort begun in English 81A. In class and lab formats, 81B stresses the skills necessary to write basic three paragraph essays and short summaries. Sentence skills are reviewed and expanded.

SOCIOL 1, Introduction to Sociology  3 units

Transfer: UC, CSU

IGETC AREA 4 (Social & Behavioral Sciences)

- Prerequisite: None.
- Skills Advisory: Eligibility for English 1.

This course introduces the objective study of society and human social interaction. Emphasis is placed on both macro and micro sociological theory and methods of sociological inquiry, as well as cultural development, the process of socialization, social structure, social stratification--particularly in the areas of social class, race and ethnicity, and gender--and social change. Students are highly encouraged to complete Sociology 1 prior to enrolling in other sociology courses.

SOCIOL 1 is the same course as SOCIOL 1S. Students may earn credit for one but not both.

TH ART 51, Stage Make-Up Workshop  0.5 unit

Transfer: UC, CSU

- Prerequisite: None.

Concurrent Enrollment in Th Arts 50 or 52.

This course is a study of the art and practical application of stage make-up for those performing in Theatre Arts Department productions.
Accounting

**ACCTG 1, Introduction to Financial Accounting** 5 units

Transfer: UC, CSU
- **Prerequisite:** None.

Advisory: Math 20.

This course introduces the student to the sole proprietorship, partnership, and corporate forms of ownership. This course also familiarizes the student with recording, classifying and interpreting financial data for service and merchandising businesses. It includes a study of the journals, ledgers and financial statements used by these entities. Also covered are computerized accounting systems, internal control, ethics, cash, accounts and notes receivable, merchandize inventory, plant assets and intangible assets, liabilities, and equity accounts.

**ACCTG 2, Corporate Financial and Managerial Accounting** 5 units

Transfer: UC, CSU
- **Prerequisite:** Accounting 1.

This course continues the study of introductory financial accounting principles begun in Accounting 1 and also covers introductory managerial accounting. The financial accounting portion of the course covers the corporate form of business organization, bond financing, installment notes and other long-term liabilities, investments in debt and equity securities, international operations and the Statement of Cash Flows. Financial statement analysis and full-absorption costing for manufacturing businesses completes the financial accounting portion of the course and transitions the focus to managerial accounting and internal users rather than third party users of financial statements. Managerial accounting study includes cost accounting for special order and for mass produced goods, including just-in-time and total quality management approaches. Also studied are cost allocation among business divisions, performance measurement, cost-volume-profit analysis, budgeting, standard costing, and decision making processes.

**ACCTG 6, Accounting Consolidations** 3 units

Transfer: CSU
- **Prerequisite:** Accounting 4 or 10C.

This course begins with the study of business combinations and covers in depth the preparation of consolidated financial statements and Financial Accounting Standards Board (FASB) 141. This course also covers accounting for estates and trusts. ACCTG 6 and ACCTG 7 may be taken at the same time. ACCTG 6 does not have to be taken before ACCTG 7.

**ACCTG 7, Advanced Accounting: Special Topics** 3 units

Transfer: CSU
- **Prerequisite:** Accounting 4 or 10C.

This course may be taken before Accounting 6.

This course covers special accounting topics, including accounting for foreign currency transactions, partnerships, state and local governments, not-for-profit entities and accounting research.

**ACCTG 10A, Intermediate Accounting A** 3 units

Transfer: CSU
- **Prerequisite:** Accounting 2.

Basic pronouncements of the Financial Accounting Standards Board and their applications to accounting are covered in this course, along with cash, receivables, temporary investments, the time value of money, income and cash flow statements and estimating procedures.

**ACCTG 10B, Intermediate Accounting B** 3 units

Transfer: CSU
- **Prerequisite:** Accounting 10A.

A continuation of Intermediate Accounting A (ACCTG 10A), this course includes further study of the basic pronouncements of the Financial Accounting Standards Board and their applications to accounting. Covered in detail in this course are inventories, land, buildings, equipment, intangible assets, current and long term liabilities and contingencies and stockholders’ equity (paid-in capital and retained earnings).

**ACCTG 10C, Intermediate Accounting C** 4 units

Transfer: CSU
- **Prerequisite:** Accounting 10B or 3.

A continuation of Intermediate Accounting A and B (ACCTG 10A, 10B), this course includes further study of the pronouncements of the Financial Accounting Standards Board and other primary source GAAP and their applications to accounting for corporations. Covered in detail in this course are investments, earnings per share, financial statement analysis, revenue recognition, accounting for income taxes, pensions, leases, and full disclosure in financial reporting.

**ACCTG 11, Cost Accounting** 3 units

Transfer: CSU
- **Prerequisite:** Accounting 2.

This course focuses on cost accounting theory with emphasis on job order and process cost accounting, accounting methods for material, labor, and factory overhead, and preparation of financial statements from cost data. Topics include cost management concepts, activity cost behavior, job order costing, process costing, budgeting, standard costing, cost/volume/profit analysis, and tactical decision making.

**ACCTG 12, Auditing** 3 units

Transfer: CSU
- **Prerequisite:** Accounting 2.

This course covers the role and responsibility of Certified Public Accountants in the audit of financial statements. Emphasis will be placed on verification of balance sheets and internal control of accounting systems and cycles. Topics include sampling techniques, workpaper preparation, flowcharting, AICPA statements of auditing standards, professional ethics, legal liability, audit reports, and audit programs.
ACCTG 15, Individual Income Taxes 3 units
Transfer: CSU
- Prerequisite: Accounting 2.
  Internal Revenue Service tax laws and regulations and accounting procedures are studied in this course to enable the tax professional to apply the information to completing federal and California state individual income taxes.

ACCTG 16 Taxation of Corporations, Partnerships, Estates and Trusts 3 units
Transfer: CSU
- Prerequisite: Accounting 15.
  This course covers tax laws and the reporting requirements of the Internal Revenue Service as applied to corporations, partnerships, estates and trusts.

ACCTG 21, Business Bookkeeping 3 units
- Prerequisite: None.
  This course surveys basic bookkeeping principles and practices and the use of records to help bookkeepers and business owners/managers better understand common business terms, transactions, and record keeping in small businesses. This course provides the student with the basic accounting concepts and procedures required for all businesses. Through lecture and problem solving, the student will learn to do a full set of books pertaining to a small business enterprise. Topics covered include analyzing and classifying business transactions, financial statements, worksheets and adjusting entries, bank reconciliations, payroll, specialized journals, and tax aspects of small businesses.

ACCTG 26, Advanced Business Law 3 units
Transfer: UC, CSU
- Prerequisite: Business 5.
  This course covers advanced topics in agency, partnerships, corporations, LLCs, torts, legal procedures and other advanced topics.
  Accounting 26 is the same course as Business 6. Students may earn credit for one but not both.

ACCTG 31A, Excel for Accounting 3 units
Transfer: CSU
- Prerequisite: Accounting 1 or 21.
  This course entails the detailed application of accounting principles, using the Excel spreadsheet package. Topics include the use of functions and formulas of Excel with emphasis on accounting as a financial analysis tool.
  This course uses Excel 2010.

ACCTG 31B, Advanced Excel for Accounting 3 units
Transfer: CSU
- Prerequisite: Accounting 2 and 31A.
  This course includes a detailed study of advanced accounting using the Excel spreadsheet package. Topics include the use of advanced functions and formulas of Excel with emphasis on accounting as a financial analysis tool.
  This course uses Excel 2010.

ACCTG 33, Access for Accounting 3 units
Transfer: CSU
- Prerequisite: CIS 4.
  This course introduces the Microsoft Access database management system to build the accounting system elements for each of the four main transaction cycles: revenue, purchase, payroll, and production. Topics include creating and maintaining tables; designing, maintaining and querying a database; creating forms and reports; and using VBA procedures on a database.
  This course will use Access 2007.

ACCTG 35, QuickBooks 3 units
Transfer: CSU
- Prerequisite: CIS 1 or 4 and Accounting 1 or 21.
  This course provides the student with a realistic approach to computerized, integrated accounting principles using QuickBooks software package. Students will work with the various components of an accounting system in an ongoing business, as well as set up an accounting system for a new company. Topics include the creation of a QuickBooks company, and the analysis of financial statements, reports and graphs. Students will gain experience in the creation and use of invoices, purchase orders, inventory, bank accounts, and payroll. In addition, students will be able to complete the entire accounting cycle including recording adjusting entries and making corrections on the transactions as needed. Hands-on experience is provided in a microcomputer lab.
  Accounting 35 is the same class as CIS 35. Student may earn credit for one, but not for both. This class uses QuickBooks Premier Accountant Edition 2012.

ACCTG 45, Individual Financial Planning 3 units
Transfer: CSU
- Prerequisite: None.
  This course provides students with the tools to achieve their personal financial goals. It will help them make informed decisions related to spending, saving, borrowing, and investing. Topics covered include personal financial planning; money management; tax strategy; consumer credit; purchasing decisions; insurance; investing in stocks, bonds, mutual funds, and real estate; retirement; and estate planning.
  Accounting 45 is the same class as Business 45. Students may earn credit for one, but not for both.

ACCTG 88A, Independent Studies in Accounting 1 unit
Transfer: CSU
  Please see "Independent Studies" section.

ACCTG 88B, Independent Studies in Accounting 2 units
Transfer: CSU
  Please see "Independent Studies" section.

ACCTG 88C, Independent Studies in Accounting 3 units
Transfer: CSU
  Please see "Independent Studies."
ACCTG 90A, Accounting Internship  1 unit
Transfer: CSU

- Prerequisite: None.

Students must arrange an approved internship prior to enrolling in this class. F-1 students must see the Immigration Coordinator at the International Education Center before enrolling.

The Internship Program is designed to provide the student with “real life” experience in an accounting environment. Students will work with a local company to apply accounting principles.

ACCTG 90B, Accounting Internship  2 units
Transfer: CSU

- Prerequisite: None.

Students must arrange an approved internship prior to enrolling in this class. F-1 students must see the Immigration Coordinator at the International Education Center before enrolling.

The Internship Program is designed to provide the student with “real life” experience in an accounting environment. Students will work with a local company to apply accounting principles.

American Sign Language – Credit

Additional hours to be arranged in the Modern Language Lab for American Sign Language I and 2. For non-credit American Sign Language courses, please see “Counseling-Adult Education.”

ASL 1, American Sign Language 1  5 units
Transfer: UC, CSU
IGETC Foreign Language (required for UC only)

- Prerequisite: None.

This is an introductory course of American Sign Language (ASL) with an emphasis on signing, receptive skills, signing parameters, the glossing system and numbers. This course provides a historical introduction, cultural awareness and cross-cultural adjustment skills. Non-verbal communication is emphasized. Homework assignments will include, but are not limited to, attendance and involvement at community events. Language Lab is required.

ASL 2, American Sign Language 2  5 units
Transfer: UC, CSU
IGETC AREA 3B (Arts and Humanities), Foreign Language (required for UC only)

- Prerequisite: American Sign Language 1 or equivalent skills.

This course is a continuation of ASL 1. Instruction will include further studies of the elementary skills for the fundamentals of ASL: grammar, receptive, and expressive. There will also be extensive instruction on the Deaf Culture and Community, which will be presented in readings, videos and discussion in ASL. Non-verbal communication is emphasized. Language lab is required.

Anthropology

ANTHRO 1, Physical Anthropology  3 units
Transfer: UC, CSU
IGETC AREA 5B (Biological Sciences, non-lab)

- Prerequisite: None.
- Skills Advisory: Eligibility for English 1.

*Maximum credit allowed for Anthropology 1 and Anthropology 5 is one course (four units).

A survey of human biology, this course focuses on human origins and evolution by investigating the major aspects of physical anthropology including Mendelian and human genetics, primate and hominid evolutionary processes, contemporary human variability and facets of primate ethology and human behavior that make our species unique in the animal kingdom.

ANTHRO 2, Cultural Anthropology  3 units
Transfer: UC, CSU
IGETC AREA 4A (Social & Behavioral Sciences)

- Prerequisite: None.
- Skills Advisory: Eligibility for English 1.

This course satisfies the Santa Monica College Global Citizenship requirement.

Cultural Anthropology is the study of human society and culture, analyzing both similarities and differences amongst cultural groups. This course will introduce students to important socio-cultural concepts used by cultural anthropologists including material culture, social organization, religion, kinship, ritual and symbolic systems, race, ethnicity, and language amongst others. Students will examine how cultural anthropologists understand the notion of culture in the study of human behavior in different regions of the world. The ethnographic method as a key methodology will be stressed throughout this course.

ANTHRO 3, World Archaeology  3 units
Transfer: UC, CSU
IGETC AREA 4A (Social & Behavioral Sciences)

- Prerequisite: None.
- Skills Advisory: Eligibility for English 1.

This course is an introduction to the archaeological record documenting the evolution of human culture from the earliest stone tool makers to the primary civilizations of the Old and New Worlds. Topics include hunter-gatherer adaptations, the invention and spread of agriculture, and the development of civilizations. Archaeological techniques and methods are introduced as the means for understanding these developments.

ANTHRO 4, Methods of Archaeology  3 units
Transfer: UC, CSU

- Prerequisite: None.

Maximum UC credit allowed for Anthropology 3 and Anthropology 4 is one course (3 units).