Accounting

**ACCTG 1, Accounting 1**  
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, merchandise inventory, plant assets and intangible assets, liabilities, and equity accounts.

**ACCTG 2, Accounting 2**  
Transfer: UC, CSU  
- **Prerequisite:** Accounting 1.

This course continues the study of introductory financial accounting principles begun in Accounting 1 and 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 3, Intermediate Accounting I**  
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 4, Intermediate Accounting II**  
Transfer: CSU  
- **Prerequisite:** Accounting 3.

A continuation of Intermediate Accounting 3, 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 stockholders’ equity, earnings per share, investments, financial statement analysis, revenue recognition, accounting for income taxes, pensions, leases, and full disclosure in financial reporting.

**ACCTG 6, Accounting Consolidations**  
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.  
*Students may take ACCTG 6 and ACCTG 7 concurrently.*

**ACCTG 7, Advanced Accounting: Special Topics**  
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-profits entities and accounting research.  
*Students may take ACCTG 7 and ACCTG 6 concurrently.*

**ACCTG 10A, Intermediate Accounting A**  
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**  
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**  
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**  
Transfer: CSU  
- **Prerequisite:** Accounting 2.

This course focuses on cost accounting theory with empha-
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 2007.

**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 2007.

**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:** Accounting 1 or 21.

This course provides the student with a realistic approach to computerized, integrated accounting principles using QuickBooksPro 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.

Accounting 35 is the same class as CIS 35. Student may earn credit for one, but not for both. This class uses QuickBooks Pro 2008.

**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  
- **Prerequisite:** None.

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

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 1 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 ASL course. It provides an emphasis on signing, receptive skills, signing parameters, and the glossing system, the written system of ASL. This course provides a historical introduction, cultural awareness, and cross cultural adjustment skill. Non-verbal communication is emphasized. Homework assignments will include, but are not limited to, attendance and involvement at community events. Lab 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 is a more advanced study of ASL fundamentals. There will also be extensive study on the Deaf Culture and Community. Topics will be presented in readings, videos and discussions in ASL. Non-verbal communication is emphasized. Language laboratory required.

Anatomy

Please see listing under “Biological Sciences.”

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 population genetics, primate and hominid evolutionary processes, contemporary variability, and facets of primate ethology and human behavior that make the human 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.

Human sociocultural behavior and its products, including material culture, social organization, religion, language, and other symbolic systems and discussion of the dynamics of culture are included in this study.

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

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

This is an introductory lecture class on the field and laboratory methods used by archaeologists to understand our past. Topics include research design, data collection, relative and absolute dating, analyses of ceramic and lithic artifacts, and dietary reconstruction, as they relate to social archaeology and the interpretation of political, economics, and ideological aspects of past cultures. Case studies of major archaeological sites, as well as local sites, illustrate the application of these methods.