

Students may consult the ASSIST database at www.assist.org for specific information on C-ID course designations. Counselors can always help students interpret or explain this information.

Special Courses

The following courses are designed for individual study under faculty supervision. They may be offered in the class schedule under each discipline in the college curriculum that is transferrable to the baccalaureate level.

Interested students must have prior background in the discipline, from previously completed course work or equivalent experience, to enable them to meet their specific objectives in their individual contracts.

A specific contract for each course must be developed by the student, and approved by a faculty supervisor, department chair and appropriate dean. To register, the contract must be completed and filed in the Admissions and Records Office at the time of registration. Contract forms are available in the Admissions and Records Office.

These courses are also called Independent Studies, Special Studies, Special Topics, Internships, et cetera. Credit for variable topics courses is

ACCOUNTING

ACCT 20 Financial Accounting

Units: 4.0 Hours: 4.0 Lecture

An introduction to accounting as an information system, examining why it is important and how it is used by investors, creditors, and others to make decisions. The course covers the accounting information system including the process, purpose, concepts, rules, and theory. The course includes the application of accounting principles, concepts, and theory used to accumulate, summarize financial data into financial statements. The course will include issues relating to assets, liability, and equity valuation, revenue and expense recognition, internal controls, and ethics. The course will include the critical analysis and interpretation of financial information and financial statements. This course has the option of a letter grade or pass/no pass. (C-ID: 110) ADVISORY: Intermediate Algebra (Math 233 or Math 240), English College Reading (English 260), English Practical Writing (English 250), and basic computerized spreadsheet knowledge.

ACCT 21 Managerial Accounting

Units: 4.0 Hours: 4.0 Lecture

This course will study how managers use accounting information for decision making, planning, directing and controlling. Topics will include managerial control methods, cost terms, cost accounting, cost behaviors, cost accounting, cost-volume analysis, variable costing, budgeting, decision making concepts and other related topics. This course has the option of a letter grade or pass/no pass. (C-ID: ACCT 120) PREREQUISITE: ACCT 20, Financial Accounting. ADVISORY: Intermediate Algebra (Math 233 or Math 240), English College Reading (English 260), English Practical Writing (English 250), and basic computerized spreadsheet knowledge.

ACCT 105 Payroll Accounting

Units: 3.0 Hours: 3.0 Lecture

This is an introductory course in payroll accounting. Topics include: payroll laws and regulations, computation of wages and salaries, Social Security taxes, income tax withholding, employee payroll tax reporting and reporting, and other related topics. This course has the option of a letter grade or pass/no pass. ADVISORY: Eligible for Mathematics 205, completion of Accounting 101.

ACCT 111 Introduction to Income Tax

Units: 3.0 Hours: 3.0 Lecture

A study of theory, philosophy, and principles of income tax law and procedures for computing tax liability. It includes practice in solving typical individual tax problems. This course has the option of a letter grade or pass/no pass. PREREQUISITE: ACCT 103 or ACCT 20

ACCT 121 Spreadsheet - MS Excel

Units: 2.0 Hours: 2.0 Lecture

Introduction to the computer spreadsheet software. A hands-on approach to learning the commands, and applications of a spreadsheet program. This course has the option of a letter grade or pass/no pass. Also listed as CSIS 121. ADVISORY: CSIS 1 or CSIS 2 or equivalent computer experience.

