ACCOUNTING (ACC)

ACC 001A  FINANCIAL ACCOUNTING  4.0 UNITS
**Total Lecture:** 72 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: University of California, California State University
This is the study of 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 recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the financial statements, and statement analysis. Included are issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. This course may be offered via distance learning. This course is approved for credit by exam. Grade only. C-ID # ACCT 110.

ACC 001B  MANAGERIAL ACCOUNTING  4.0 UNITS
**Total Lecture:** 72 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Prerequisite: ACC 001A
Acceptable for credit: University of California, California State University
This is the study of how managers use accounting information in decision-making, planning, directing operations and controlling. The focus is on cost terms and concepts, cost behavior, cost structure and cost-volume-profit analysis. Included are issues relating to cost systems, cost control, profit planning, and performance analysis in manufacturing and service environments. This course may be offered via distance learning. Grade only. C-ID # ACCT 120.

ACC 022  BASIC ACCOUNTING PRINCIPLES AND PROCEDURES  5.0 UNITS
**Total Lecture:** 90 hours
Acceptable for credit: California State University
Accounting 022 is a step-by-step yet comprehensive introduction to accounting concepts, principles and procedures. The course is recommended for individuals who are new to accounting and need to acquire a thorough understanding of essential concepts, principles, and procedures that other courses may cover more quickly, and for those who need a review or who have had difficulty in other introductory accounting classes. This course introduces the student to: what a business is, assets and claims on assets, in-depth event (transaction) analysis, overview of the accounting process, how to use debits and credits, the general journal and ledger, adjustments, closing, introduction to financial statement preparation, and introduction to the conceptual framework of accounting. Following the emphasis on basic concepts, the course completes the full accounting cycle with the worksheet, merchandising operations, special journals, introduction to computerized accounting, and internal control for cash. A supplementary basic math review is also available. This course may be offered via distance learning. Pass/No Pass Option.

ACC 023  SMALL BUSINESS ACCOUNTING  3.0 UNITS
**Total Lecture:** 54 hours
Acceptable for credit: California State University
This course is designed as a non-theoretical, practical approach to accounting with special emphasis on accounting for the smaller business establishments including the basic bookkeeping cycle, petty cash, bank reconciliations, and payroll accounting. This course may be offered via distance learning. Pass/No Pass Option.

ACC 033  FORECASTING FINANCIAL STATEMENTS USING EXCEL  1.5 UNITS
**Total Lecture:** 27 hours
Prerequisite: ACC 001A
Acceptable for credit: California State University
The course covers financial forecasting models used in business, while teaching basic and intermediate Excel commands. Students build Excel spreadsheet models to project an income statement and balance sheet, with a cash budget that includes receivables, payables, inventory, capital equipment investment, and financing requirements. This course may be offered via distance learning. Pass/No Pass Option.

ACC 034  BUSINESS FINANCIAL PLANNING USING EXCEL  1.5 UNITS
**Total Lecture:** 27 hours
Prerequisite: ACC 001A (Note: ACC 033 is not a Prerequisite)
Acceptable for credit: California State University
The course covers financial planning and analysis models used in business, while teaching basic and intermediate Excel commands. Students build Excel spreadsheet models for loan amortization, break even analysis, lease versus buy decisions, capital budgeting and project selection, and net present value using the time value of money. This course may be offered via distance learning. Pass/No Pass Option.
ACC 040  INTRODUCTION TO PERSONAL FINANCIAL PLANNING  1.0 UNIT
Total Lecture: 18 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course introduces the major areas of personal financial planning (insurance, investment, tax, retirement, and estate). Income statements, balance sheets and budgets are introduced, and students prepare their own personal budgets and statements of net worth. The time value of money and its importance in the financial planning process is stressed. This course may also be offered via distance learning. Pass/No Pass Option.

ACC 041  INSURANCE PLANNING  1.0 UNIT
Total Lecture: 18 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course introduces fundamental insurance concepts, then uses these concepts to determine insurance needs. Life, health, disability, property and liability insurance are studied. Students prepare their own personal insurance plans. This course may be offered via distance learning. Pass/No Pass Option.

ACC 042  INVESTMENT PLANNING  1.0 UNIT
Total Lecture: 18 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course introduces fundamental investment concepts such as risk, return, diversification, and how financial markets work. The course covers common stock, fixed-income securities, mutual funds and other investments. Students prepare their own personal statement of net worth and use asset allocation to design an investment portfolio. This course may also be offered via distance learning. Pass/No Pass Option.

ACC 043  TAX PLANNING  1.0 UNIT
Total Lecture: 18 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course covers calculation of the federal income tax and strategies to help save or defer taxes. Students calculate their own federal income tax liability, then use at least one method to plan a reduction in taxes for next year. This course may be offered via distance learning. Pass/No Pass Option.

ACC 044  RETIREMENT PLANNING  1.0 UNIT
Total Lecture: 18 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course covers company pension plans, other company retirement plans, individual retirement plans and social security benefits. Students use a retirement savings worksheet to estimate their own savings needs for retirement using data from their personal budget and personal statement of net worth. This course may also be offered via distance learning. Pass/No Pass Option.

ACC 045  ESTATE PLANNING  1.0 UNIT
Total Lecture: 18 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course covers estate planning techniques and terminology such as wills, probate, trusts, contractual transfers, gift tax and estate tax. Methods of holding title to property, e.g., joint tenancy with right of survivorship, are also discussed. This course may be offered via distance learning. Pass/No Pass Option.

ACC 051A  TAXATION OF INDIVIDUALS  4.0 UNITS
Total Lecture: 72 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This course covers Federal and California income tax laws and preparation as related to individuals and small business entities. Topics include income tax theory, law, and preparation of common tax forms for individuals. This course is certified by the California Tax Education Council as fulfilling the 60-hour qualifying education requirement imposed by the State of California for becoming a Registered Tax Preparer. This course may be offered via distance learning. Grade Only.

ACC 051B  TAXATION OF BUSINESS ENTITIES  3.0 UNITS
Total Lecture: 54 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Prerequisite: ACC 051A
Acceptable for credit: California State University
The course, through problems and case studies, develops a basic understanding of the taxation principles applied to partnerships, corporations, estates and trusts with an emphasis on tax research and written communication skills. This course may be offered via distance learning. Grade only.

ACC 052  PAYROLL AND BUSINESS TAX ACCOUNTING  3.0 UNITS
Total Lecture: 54 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Prerequisite: ACC 051A
Acceptable for credit: California State University
This course offers a thorough study of payroll preparation, payroll taxes, sales and use taxes, and property taxes. Basic payroll procedures used in business are stressed. Various manual and automated methods of payroll preparation are presented. This course may be offered via distance learning. Grade only.

ACC 053A  VOLUNTEER INCOME TAX ASSISTANCE (VITA) I  3.0 UNITS
Total Lecture: 54 hours
Advisory: MAT 903 or High School Algebra I or equivalent
Acceptable for Credit: California State University
This is the first course in a sequence of three courses designed for students who want to be a part of the Volunteer Income Tax Assistance (VITA) program at Mission College. This course covers Federal and California tax theories and laws appropriate for the current tax year. Students apply their knowledge by taking the IRS exams for VITA volunteers. Upon successful completion of the IRS VITA Basic and Intermediate exams, the students are able to assist low-income individuals and families with tax return preparation through the VITA program for the current year. This course may be offered via distance learning. Pass/No Pass Option.

ACC 053B  VOLUNTEER INCOME TAX ASSISTANCE (VITA) II  1.0 UNITS
Total Lecture: 9 hours, Total Lab: 27 hours
Prerequisite: ACC 053A
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This is the second course in a sequence of three courses designed for students who want to be a part of the Volunteer Income Tax Assistance (VITA) program at Mission College. This course covers Federal and California tax theories and laws appropriate for the current tax year. In this course, students learn to research current tax issues, use the TaxWise software to accurately prepare individual federal and state income tax returns within the scope of the VITA program. Students also learn how to work within a cooperative and quality controlled environment and develop their communication skills through taxpayer interviews and explanation of tax return results. Pass/No Pass Only.
ACC 053C VOLUNTEER INCOME TAX ASSISTANCE (VITA) III 1.0 UNITS
Total Lecture: 9 hours, Total Lab: 27 hours
Prerequisite: ACC 053B
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for credit: California State University
This is the third course in a sequence of three courses designed for students who want to be a part of the Volunteer Income Tax Assistance (VITA) program at Mission College. This course allows students who have successfully passed ACC 053B to work on advanced tax situations and take part in running the tax center for the current year. In this course, students cover advanced tax topics and develop the skills necessary in running a tax center including site organization, quality control procedures, and providing guidance to both taxpayers and tax preparers. Pass/No Pass Option.

ACC 057A COST ACCOUNTING 4.0 UNITS
Total Lecture: 72 hours
Advisory: ACC 001B
Advisory: MAT 903 or High School Algebra I, or equivalent
Acceptable for Credit: California State University
The course provides a thorough presentation of cost accounting terminology and concepts, and develops a basic facility in cost accounting techniques and systems. Emphasis is placed on the use of cost accounting data rather than data accumulation. The course covers job order costing, process costing, standard costing, activity-based costing, budgeting, flexible budgeting, cost volume profit analysis, incremental and relevant costing, product pricing, the balanced scorecard, capital budgeting, and management accounting ethics. This course may be offered via distance learning. Grade only.

ACC 058A INTERMEDIATE ACCOUNTING I 4.0 UNITS
Total Lecture: 72 hours
Advisory: MAT 903 or High School Algebra I, or equivalent
Prerequisite: ACC 001A
Acceptable for credit: California State University
This course is a review of fundamental accounting processes, techniques and principles including control and theory of accounting for assets, correction of prior years’ earnings, and measurement and determination of income. Current standards and pronouncements are presented. This course may be offered via distance learning. Grade only.

ACC 058B INTERMEDIATE ACCOUNTING II 4.0 UNITS
Total Lecture: 72 hours
Advisory: ACC 058A
Advisory: MAT 903 or High School Algebra I, or equivalent
Prerequisite: ACC 001A
Acceptable for credit: California State University
This course provides a comprehensive study of liabilities, formation and corrections. Current standards and pronouncements are presented. Financial statement analysis also is reviewed. This course may be offered via distance learning. Grade only.

ACC 059A FINANCIAL AUDITING 4.0 UNITS
Total Lecture: 72 hours
Advisory: ACC 058A and ACC 058B
Prerequisite: ACC 001A
Acceptable for credit: California State University
The course introduces the student to the audit process and how to render an opinion on published financial statements and related financial reports. The course emphasizes the application of generally accepted auditing standards and procedures, fraud exposure, professional ethics, the legal environment, work paper preparation and report writing. This course may be offered via distance learning. Grade only.

ACC 060 COMPUTERIZED ACCOUNTING: QUICKBOOKS 3.0 UNITS
Total Lecture: 54 hours
Advisory: It is recommended that students have completed, or be concurrently enrolled in ACC 001A or have previous accounting experience.
Acceptable for credit: California State University
Students use QuickBooks accounting software to set up, enter transactions, and produce reports using general ledger, accounts receivable, accounts payable, financial statement analysis, depreciation, inventory and payroll modules. It is recommended that students have either completed, or are concurrently enrolled in, ACC 001A or have practical accounting experience. This course may be offered via distance learning. Pass/No Pass Option.

ACC 070 ETHICS IN ACCOUNTING 3.0 UNITS
Total Lecture: 54 hours
Advisory: ACC 001A
Acceptable for credit: California State University
This course involves the study of ethical problems which arise within the contexts of accounting and corporate management. Topics include major ethical theories and the professional code of conduct for accountants, auditors, and tax preparers. The focus is on ethical issues in corporate case studies such as Enron, Worldcom, Sunbeam, and Madoff. This course may be offered via distance learning. Pass/No Pass Option.

ACC 073 ACCOUNTING INFORMATION SYSTEMS 4.0 UNITS
Total Lecture: 72 hours
Prerequisite: ACC 001A
Acceptable for credit: California State University
Using SAP, an enterprise resource system (ERP) adopted by the majority of Fortune 1000 companies, students will gain valuable and practical skills in Accounting Information Systems, common business processes, basic database designs, and systems controls. The skills built will be useful for individuals planning to take additional higher level business, accounting, and/or information systems classes; seeking careers in the accounting/finance department of organizations; or interested in becoming an auditor, analyst, or consultant. Grade only.

ACC 075 CLOUD COMPUTING AND ANALYTICS IN ACCOUNTING 4.0 UNITS
Total Lecture: 72 hours
Prerequisite: ACC 001A
Acceptable for credit: California State University
Students will learn cloud accounting and analytics theory through hands-on exercises using SAP Business ByDesign. SAP (Systems, Applications, & Products in Data Processing) is the number one Enterprise Resource Planning (ERP) software vendor in the world. Its ByDesign system is a cloud-based ERP solution for small-to-medium enterprises. Students will also use Excel and Power BI for data analytics and visualization capabilities. This course is useful as preparation for higher level business, accounting, and/or analytics courses, for careers in accounting and finance, or for work as an analyst, data scientist, or consultant. Grade only.

ANTHROPOLOGY (ANT)

ANT 001 PHYSICAL ANTHROPOLOGY 3.0 UNITS
Total Lecture: 54 hours
Acceptable for credit: University of California, California State University
The course introduces the concepts, methods of inquiry, and scientific explanation for biological evolution and its application to humans. It examines the evolution of human biology and behavior, theories of human origins, principle of evolution, genetics, human variation, bio-cultural adaptations, prehistoric humans, and primate behavior. The scientific method serves as the foundation for this course. This course may be offered via distance learning. Pass/No Pass Option. CSUGE: B2; IGETC: 5B.