

course along with BIO 240 is the recommended biology sequence for life science majors. It is suggested that students contact the anticipated transfer institution to ascertain specific transfer requirements for their major. *Not open to students with credit in BIO 220, 221.*

AA/AS GE, CSU, CSU GE, IGETC, UC

### 240 PRINCIPLES OF ECOLOGY, EVOLUTION AND ORGANISMAL BIOLOGY 5 UNITS

**C-ID BIOL 135S (with BIO 230), 140**

Prerequisite: "C" grade or higher or "Pass" in MATH 110 or equivalent

Recommended Preparation: "C" grade or higher or "Pass" in ENGL 120 or equivalent

4 hours lecture, 3 hours laboratory

Study of the origin and nature of the different forms of life utilizing evolution as a unifying theme and presenting organismal diversity within a phylogenetic framework. The relationships of environment and fundamental ecological principles, trophic roles and lifestyles to form and function will be explored through examination of comparative structure and the physiology, nutrition, circulation, gas exchange, reproduction, and development of organisms found in the three domains of life. The laboratory component emphasizes the systematics and diversity of prokaryotes, protists, fungi, plants and animals, as well as activities investigating ecological and evolutionary processes using the methods of scientific inquiry. This course along with BIO 230 is the recommended biology sequence for life science majors. It is suggested that students contact the anticipated transfer institution to ascertain specific transfer requirements for their major. *Not open to students with credit in BIO 210.*

AA/AS GE, CSU, CSU GE, IGETC, UC

### 251 HUMAN DISSECTION 1 UNIT

Prerequisite: "C" grade or higher or "Pass" in BIO 140 or equivalent and recommendation from the student's Human Anatomy instructor

3 hours laboratory

Supervised study of human anatomy through dissection of a human cadaver. Enhances knowledge gained from BIO 140 (Human Anatomy) by observing and relating those organ systems learned to an actual human cadaver. Students will identify surface landmarks and relate them to successively deeper structures, and will develop and refine dissecting skills used on human cadavers. Instruction of human anatomy at this level is intended to assist students pursuing careers in nursing and other allied health professions. *Preregistration counseling with instructor is required; class size is limited.*

CSU, UC

## BUSINESS (BUS)

### 109 ELEMENTARY ACCOUNTING 3 UNITS

3 hours lecture

Introduction to elementary accounting principles. Includes journals, ledgers, worksheets and financial statements for the single proprietorship. Designed for the clerical employee or for those who do not intend further study of accounting. *No credit if taken after BUS 120.*

CSU

### 110 INTRODUCTION TO BUSINESS 3 UNITS

**C-ID BUS 110**

3 hours lecture

Provides a comprehensive view of today's dynamic American business and the global economy. Topics include: starting a small business, satisfying customers, managing

operations, motivating employees and building self-managed teams, developing and implementing customer-oriented marketing plans, managing information, managing financial resources, and exploring ethical and social responsibilities of American business.

CSU, UC

### 111 ENTREPRENEURSHIP: STARTING AND DEVELOPING A BUSINESS 3 UNITS

3 hours lecture

Provides the prospective small business owner or entrepreneur with the most up-to-date skills necessary in the planning function of opening one's business. Emphasis is on sources of financing, site locations, legal problems, marketing, including an overview of web and internet marketing organizational structure, and self-analysis to determine one's personal readiness for entrepreneurship.

CSU

### 112 CRAFT ENTREPRENEUR 2 UNITS

2 hours lecture

This course provides an introductory view of today's craft industry. Specific topics will include an introduction to craft industry entrepreneurship, government assistance programs, project management, customer relationship management, information technology, and exploring ethical and social responsibilities.

CSU

### 113 GIG ECONOMY: THE NEW ENTREPRENEURIAL PATH 2 UNITS

2 hours lecture

The course provides information and solutions for starting and working in the "GIG Economy" – mixing together short-term jobs, contract work, and freelance assignments. The class will assist students in other disciplines where gigging is common, such as music, ornamental horticulture, automotive, and graphic design, as well as, more traditional field of study such as business. The class will touch on freelancing, entrepreneurship, business and legal aspects, and tech developments, with emphasis on employment and entrepreneurial opportunities that exist in the industry.

CSU

### 115 HUMAN RELATIONS IN BUSINESS 3 UNITS

3 hours lecture

Examines the human aspects of the organization with an emphasis on the role of the individual in the formal and informal structure of the organization. Leadership and group dynamics, motivation, job enrichment, organizational change, and communications—both verbal and nonverbal—within the organization will be covered.

CSU

### 120 FINANCIAL ACCOUNTING 4 UNITS

**C-ID ACCT 110**

4 hours lecture

Introduces the accounting function and how it is used within our economic society. Accounting is viewed as an information-generating system that communicates financial data to support end users in their economic decision-making. Topics include the accounting information system and the recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles, the classified financial statements, and statement analysis. Issues related to asset, liability and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics will be covered. Designed for students who have an

understanding of computer applications in word processing and spreadsheets, basic math skills, and the ability to write in a business-like manner.

CSU, UC

### 121 MANAGERIAL ACCOUNTING 4 UNITS

**C-ID ACCT 120**

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

4 hours lecture

Introduces the concepts, methods, and procedures for the development and use of accounting information to support and assist management in their internal cost accounting processes and financial decision making. Areas examined are: cost terms and concepts, cost behavior, cost structure, product costing in a manufacturing environment (including activity based costing), cost-volume-profit analysis, budgeting, standard costing, differential analysis, capital budgeting, variable and absorption costing, and responsibility accounting.

CSU, UC

### 122 INTERMEDIATE ACCOUNTING 4 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

4 hours lecture

In-depth study of accounting theories and principles underlying financial statements and the determination of net income. Survey of basic accounting principles. Study of corporate balance sheet items and the analytical processes of statement preparation which include funds-flow and cash-flow reporting.

CSU

### 124 AUDITING 3 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

3 hours lecture

Study of the role of the auditor in the American economy including the general principles and concepts of auditing duties, ethics, liability and responsibilities of the auditor, and procedures for verification of financial statements including EDP statements.

CSU

### 125 BUSINESS LAW: LEGAL ENVIRONMENT OF BUSINESS 3 UNITS

**C-ID BUS 120/125**

3 hours lecture

Legal environment of business, sources of law, constitutional bases of regulation, social and ethical influences, corporate responsibility, judicial and administrative systems, contracts, torts, agency, business organizations, bankruptcy, securities regulation, regulation of property and protection of intellectual property interests, consumer protection, regulation of businesses to prevent market failures.

CSU, UC

### 128 BUSINESS COMMUNICATION 3 UNITS

**C-ID BUS 115**

Prerequisite: "C" grade or higher or "Pass" in ESL 2B or placement into ENGL 120 or equivalent

3 hours lecture

Development of the ability to analyze, organize, and compose various types of written and oral business communications with an emphasis on writing clear, concise and persuasive letters, memos, reports, emails, and social media messages.

CSU

### 129 PAYROLL ACCOUNTING AND BUSINESS TAXES 2 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

2 hours lecture

In-depth study of payroll accounting. Covers calculations of gross to net pay, federal and

state withholdings and deductions, recording of payroll transactions into the accounting records, and filing of federal and state payroll tax forms. Includes a consideration of factors which determine employee versus independent contractor status, and business taxes such as sales and property taxes and their filing requirements.

CSU

### 150 INDIVIDUAL INCOME TAX ACCOUNTING 3 UNITS

3 hours lecture

Introduction to federal taxation and tax preparation as applied to the individual taxpayer. Overview of the income tax environment. Topics include filing status, personal and dependency exemption, itemized and standard deductions, and solving specific problems related to filing Federal Form 1040.

CSU

### 155 HUMAN RESOURCES MANAGEMENT 3 UNITS

3 hours lecture

Introduction to the management of human resources and an understanding of the impact and accountability of human resource activities to the organization. Covers global human resource strategies; social and organizational realities; legal implications affecting people at work; union/non-union practices; employee compensation and benefits; employee rights; safety issues.

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### 156 PRINCIPLES OF MANAGEMENT 3 UNITS

3 hours lecture

Planning, organizing, directing and controlling for management. Interaction of the functions including setting objectives, MBO, decision-making tools, alternative organization structures, leadership, motivation, communication, group dynamics, management of stress and change, time management, and women in management. Survey of the quantitative tools available to the manager.

CSU

### 161 BUSINESS INTERNSHIP 1-3 UNITS

75 hours paid or 60 hours unpaid work experience per unit, 1-3 units

A work experience course to enable students in various specialty areas of business to gain practical experience and to apply knowledge gained in their business courses. This course is available to any Accounting, Business, Entrepreneurship, or Management major. Students will meet at least twice during the semester to compare field experiences and submit paperwork. It is recommended that students have completed at least 12 units of Business courses prior to registering for this class. *Occupational cooperative work experience credit may accrue at the rate of one to eight units per semester for a total of sixteen units, and students must work 75 paid hours or 60 unpaid hours per unit earned.*

### 162 ANALYSIS OF FINANCIAL STATEMENTS 3 UNITS

Prerequisite: "C" grade or higher or "Pass" in BUS 120 or equivalent

3 hours lecture

This course covers the characteristics and analysis of financial statements. Students will learn how to apply ratios to financial statements and interpret their outcomes in order to draw various inferences and/or conclusions from their results.

CSU

### 176 COMPUTERIZED ACCOUNTING APPLICATIONS 2 UNITS

2 hours lecture

An introductory course of computerized accounting functions utilizing an integrated general ledger software package. Especially beneficial to students, teachers and professionals who are using, or plan to use, computerized accounting packages to create a chart of accounts, record customer and vendor transactions, process payroll, and print reports.

CSU

### 195 PRINCIPLES OF MONEY MANAGEMENT FOR SUCCESS 3 UNITS

3 hours lecture

Explores the theories and techniques of managing personal income by setting life planning goals that will culminate in the development of a personal plan for students to manage their finances throughout the lifespan. Within the broad backdrop of business and economics in the United States, topics will include lifelong financial planning, budgeting, managing checking and savings accounts, building and maintaining good credit, retirement and estate planning, insurance, home ownership, and creating an investment portfolio.

CSU

## BUSINESS OFFICE TECHNOLOGY (BOT)

### 096 COMPUTER BASICS FOR THE OFFICE 1 UNIT

Recommended Preparation: "C" grade or higher or "Pass" in BOT 100 or equivalent

.5 hour lecture, 1.5 hours laboratory

Students with little or no computer experience will be provided with the basic information and skills needed to operate a computer efficiently in an office environment. Includes an overview of the components of a computer system hardware and software, proficiency in using a mouse, storing information, using the Internet, and purchasing and maintaining a computer. Recommended that students complete a basic keyboarding course prior to enrolling in this course. **Pass/No Pass only. Non-degree applicable.**

### 100 BASIC KEYBOARDING 1 UNIT

3 hours laboratory

Beginning keyboarding techniques for students who wish to use keyboarding skills for inputting information on computers. This course is taught on computers using appropriate software. Emphasis on the development of speed and accuracy by use of touch keyboarding methods, development of touch skills on the 10-key pad, understanding of basic vocabulary and concepts used in keyboarding operations for inputting and retrieving information, and composition at the keyboard. For students with physical disabilities that may impair proficiency, emphasis will be on quality of output instead of speed, and on the use of alternative input devices.

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### 101A KEYBOARDING/DOCUMENT PROCESSING I 1.5 UNITS

Prerequisite: "C" grade or higher or "Pass" in BOT 100 or equivalent

1.5 hours lecture

Focuses on learning or reviewing the alphabetic and numeric keyboard including the 10-key pad

for numeric data entry. Students will learn basic features of Microsoft Word to produce simple memos, letters and reports. Keyboarding software will be used to build speed and accuracy. Students wishing to progress to BOT 102AB must complete BOT 101B.

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### 101B KEYBOARDING/DOCUMENT PROCESSING II 1.5 UNITS

Prerequisite: "C" grade or higher or "Pass" in BOT 101A or equivalent

1.5 hours lecture

Students will use Microsoft Word to produce correctly formatted and accurate business documents including letters, reports and tables. Keyboarding software is used to build speed and accuracy.

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### 102A INTERMEDIATE KEYBOARDING/DOCUMENT PROCESSING I 1.5 UNITS

Prerequisite: "C" grade or higher or "Pass" in BOT 101B or equivalent

1.5 hours lecture

Students will review and create business documents to apply formatting skills taught in BOT 101 or 101AB and are then introduced to new formatting and report styles options including agendas, formal reports and multipage tables. This course begins with intermediate Microsoft Word functions; entering students should be proficient in using basic Word features and should key a minimum of 30 net words per minute on a 5-minute timed writing.

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### 102B INTERMEDIATE KEYBOARDING/DOCUMENT PROCESSING II 1.5 UNITS

Prerequisite: "C" grade or higher or "Pass" in BOT 102A or equivalent

1.5 hours lecture

Students continue to create business documents, applying new formatting skills including using templates, designing letterheads and office forms, and learning specialized applications such as medical and legal forms. This course begins with intermediate Microsoft Word functions; entering students should be proficient in using basic Word features and should key a minimum of 35 net words per minute on a 5-minute timed writing.

CSU

### 103A BUILDING KEYBOARDING SKILL I .5 UNIT

Recommended Preparation: "C" grade or higher or "Pass" in BOT 100 or equivalent

1.5 hours laboratory

Designed for students who have completed a keyboarding course but wish to work further on developing speed and accuracy. Entering students should know the alphabetic keyboard by touch and key at a minimum rate of 20 net words per minute on a 5-minute timed writing.

CSU

### 103B BUILDING KEYBOARDING SKILL II .5 UNIT

Recommended Preparation: "C" grade or higher or "Pass" in BOT 103A or equivalent

1.5 hours laboratory

Continuation in building keyboarding speed and accuracy. Entering students should be keying by touch at a minimum rate of 25 net words per minute on a 5-minute timed writing. Those keying at a lower rate should enroll in BOT 103A.

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