

COURSE DESCRIPTIONS

All programs offer the following general courses

104/105 SPIN: (Special Interest) 1-3 cr.

Course is designed to address a variety of subjects required to meet the needs of lifelong learning students. Not available for transfer nor applicable as an elective.

195/290/295/299 Special Topics 1-4 cr.

Special or specific topic course to meet the needs of students. Topics and credits are announced in the schedule of classes. These courses may be used as electives for associate degree requirements. May be repeated one or more times for additional credit. No more than 6 credits of special topic courses can be used toward a degree. Offered: On Demand.

298 HONORS Special Topics 1-4 cr.

Honors level special subjects and credits to be announced in the schedule of courses. May be repeated one or more times for additional credit. Prerequisite: Varies by offering. Offered: On demand.

280 Cooperative Education 1-9 cr.

Cooperative Education is a planned instructional program designed to enhance the student's learning experience by coordinating actual on-the-job training related to his/her curriculum with classroom work. Individualized learning objectives will be developed that are measurable and observable. The student will be evaluated jointly by the college personnel and employer. Semester Offered On Demand.

ACCOUNTING

ACCT-175 Fundamentals of Accounting IA 3 cr.

First course of a two course sequence designed as an option towards meeting the requirements of ACCT-201. Solid introduction to generally accepted accounting principles, beginning with basic double-entry concepts, classification of accounts, preparation of financial statements and special-purpose journals. Emphasis on the sole proprietorship, including both service and merchandising entities. Prerequisite: MATH 096 or APAL 061+, RDNG 113 OR APRD 081+. Offered: Fall and Spring.

ACCT-176 Fundamentals of Accounting IB 3 cr.

This course serves as the second course of a two course sequence designed as an option towards meeting the requirements of ACCT-201. The course continues with a study of accounting information systems, special-purpose journals, cash and internal controls and the measurement and reporting of assets and current liabilities. Emphasis is on the sole proprietorship with an introduction to accounting for partnerships.

ACCT-201 Fundamentals of Accounting I 4 cr.

Solid foundation in generally accepted accounting principles beginning with basic double-entry concepts, classification of accounts, preparation of financial statements, special-purpose journals, and the measurement and reporting of assets and current liabilities. Emphasis on the sole proprietorship, including both service and merchandising entities. Prerequisite: MATH 096 or APAL 061+, RDNG 113 OR APRD 081+. Offered: Fall, Spring and Summer. [NM Common Course Number: ACCT 2113, Business Transfer Module]

ACCT-202 Fundamentals of Accounting II 4 cr.

Accounting for corporations, long-term investments and debt, statement of cash flows, and financial statement analysis. Study of managerial accounting including cost flows, behavior, allocations and control, with standards and variance analysis, product costing using job order and process systems, and operating and capital budgeting. Prerequisite: ACCT 201 or equivalent. Offered: Fall, Spring. [NM Common Course Number: ACCT 2123, Business Transfer Module]

ACCT-216 Spreadsheet Accounting 3 cr.

This course is a hands-on spreadsheet accounting course designed to help students apply previous knowledge and processes of financial and managerial accounting to a computerized environment using popular spreadsheet software.

ACCT-218 Computerized Accounting 3 cr.

Emphasizes the practical aspects of using computerized accounting software. Computer simulations used to demonstrate the student's ability to set up an accounting system using a hands-on approach, which integrates an understanding of accounting with mastery of the software. Preparation and completion of quarterly, semi-annual and annual reports along with financial statements and various tax reports as required. Prerequisite: ACCT 201 or equivalent. Offered: Spring.

ACCT-220 Payroll Accounting 3 cr.

Emphasizes the practical aspects of accounting for small businesses. Manual and computer payroll simulations to demonstrate the student's ability to set up employee records, determine and calculate wages and deductions, and prepare the required governmental and tax reports. Technology incorporated to give students hands-on experience based on the current practices of payroll specialists. Prerequisite: ACCT 201 or equivalent. Offered: Fall.

ACCT-221 Intermediate Accounting I 3 cr.

Current financial accounting practices are studied with emphasis on the application of accounting theory. This course deals primarily with financial accounting and reporting information to external users. Prerequisite: ACCT 202. Semester Offered Spring. [NM Common Course Number: ACCT 2133, Business Transfer Module]

ACCT-230 Tax Help I 2 cr.

Classroom training for the interviewing of and income tax preparation for low income clients under the I.R.S. Tax Help New Mexico program. Semester Offered Fall and Spring.

ACCT-231 Tax Help II 2 cr.

The practical application of interviewing and income tax preparation functions for low income clients is performed by students under the IRS and/or Tax Help New Mexico Program. Semester Offered Spring.

ACCT-232 Income Tax-Individual and Proprietors 3 cr.

Federal income taxation of individuals and proprietorships under the Internal Revenue Code and regulations, including accounting periods, methods, income deductions, property transactions, tax credits, and research and planning. Prerequisite: ACCT 201 or equivalent. Semester Offered Fall.

ACCT-242 Cost and Managerial Acct I 3 cr.
Primarily internal reporting designed to enhance the ability of management in decision making, planning, and control. Assignment of costs to products or services, budgets, standard costs, variance analysis, break-even analysis, and the study of how costs behave. Prerequisite: ACCT 202. Semester Offered Fall.

ACCT-251 Financial Management 3 cr.
Solid foundation in the concepts, theories and techniques applicable to the financial administration of a firm including time value of money, basic instruments of financing, capitalization, cost of capital, marketing of securities, capital budgeting, and the role of risk in decision making. Prerequisites: ACCT 201, ACCT 202, and COSC 125 or COSC 116. Semester Offered Spring. [NM Common Course Number: BFIN 2113, Business Transfer Module]

ACCT-255 Certified Bookkeeper Capstone 3 cr.
Serves as a specific capstone course following the successful completion of the Bookkeeping Certificate Program. Study focused on the current job market demands as related to qualified, professional bookkeepers. Guidance and specific training provided for testing and achieving the Certified Bookkeeper Designation. Course not designed for transfer. Offered: Spring.

ACCT-280 Cooperative Education 3-4 cr.
Students are employed in an approved accounting area. Individualized learning objectives will be developed that are measurable, achievable, and feasible at the outset of the course. Prerequisite: ACCT 202. May be repeated one or more times for additional credit. Semester Offered On Demand.

ADMINISTRATIVE OFFICE ASSISTANT

AOAP-110 Records Management 3 cr.
This course stresses the fundamentals of records programs to manage all phases of the records life cycle. It concentrates on those filing methods and procedures needed to ensure the effectiveness of a records system. Semesters Offered: Fall and Spring.

AOAP-115 Practical Business Math Procedures 3 cr.
A practical business mathematics course to include the following: whole numbers, word problems, fractions, decimals, banking, percents, portion formula, trade/cash discounts, purchasing/pricing merchandise, payroll, simple interest, compound interest, present value, installment buying, revolving charge credit cards, mortgages, balance sheet, income statement, depreciation, inventory and overhead, sales/excise/property taxes, life/fire/auto insurance. Offered: Fall, Spring and Summer.

AOAP-117 Business Communication 3 cr.
This course includes grammar, punctuation, and sentence fundamentals followed with writing techniques and strategies for effective oral and written communication in an office environment. Prerequisite: AOAP 123 or equivalent. Semesters Offered: Fall, Spring and Summer.

AOAP-118 Administrative Office I 3 cr.
Students will learn the importance of following the proper procedures of maintaining an efficient office required in today's technologically advanced business environment. Emphasis on the importance of punctuality, neatness/dress, and responsibility, establishing

procedures for basic office tasks, learning to greet clients, make travel arrangements, answer the phone, create convention/seminar arrangements, and develop well-organized resume and job interviewing techniques. Semesters Offered: Fall and Spring.

AOAP-123 Keyboarding 3 cr.
This course enables the student to learn and/or reinforce keyboarding skills using the computer and to work toward accuracy and speed. The course also introduces fundamental word processing functions by formatting and editing basic business documents, i.e., letters, memos, and reports. Semesters Offered: Fall, Spring and Summer.

AOAP-130 Human and Customer Relations 3 cr.
Course offers specialized training to prepare students for the job and life, including self-image, attitude adjustment, team-building, stress management, and relationships. Students will discover how to provide exceptional customer service with a smile, a professional appearance and a positive attitude to avoid making the common workplace errors. Semesters Offered: Fall and Spring.

AOAP-210 Word Processing 3 cr.
Introduces students to beginning and advanced applications. Students will create, edit memos, letters, and reports of varying complexity. Students will learn to format and customize a range of document types, add and modify graphics and other visual elements, organize content into tables, lists and other structures to promote reader understanding. Prerequisite: AOAP 123 Keyboarding or equivalent. Semesters Offered: Fall, Spring and Summer.

AOAP-219 Administrative Office II 3 cr.
Capstone course for the AOAP certificate. Students will prepare documents and complete tasks like those required in today's high performance, technologically advanced office. Many of the activities completed will enhance the student's software integration skills and expose them to higher levels of analysis, problem solving, decision making, and teamwork. Prerequisites: AOAP 118, AOAP 210 and COSC 125. Semesters Offered: Fall and Spring.

AOAP-280 Cooperative Education 1-5 cr.
Students must obtain permission to enroll in the course. Students must be employed in a position relative to their program of study. Students will be required to work a specific number of hours at their job site, submit personnel forms, keep journals, write objectives and reports, complete case studies, complete other class related activities as assigned by the program coordinator, and meet regularly with the program chair. Offered: On demand.

AMERICAN SIGN LANGUAGE

SIGN-111 Elementary American Sign I 3 cr.
Basics of the gestural system, grammar, idioms, and cultural context of American Sign Language. Offered: Fall and Spring.

SIGN-112 Elementary American Sign II 3 cr.
Continuation of 111. Offered: Fall and Spring.

SIGN-211 Intermediate American Sign I 3 cr.
Continuation of 112. Offered: on demand.

SIGN-212 Intermediate American Sign II 3 cr.
Continuation of 211. Offered: on demand