

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.

195/296/295/299 SPTO: (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 HNRS: (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 credits. 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 coordinating actual on-the-job training related to his/her curriculum with classroom work. Individualized learning objectives will be developed that are measureable 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.

This course serves as the first course of a two course sequence designed as an option towards meeting the requirements of ACCT-201. The course gives the student a 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 is on the sole proprietorship, including both service and merchandising entities. Prerequisites: Completion of Math-096 and RDNG-113 or appropriate MATH and Reading Accuplacer scores. Offered: Fall & 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. Prerequisites: ACCT-175. Note this course cannot be taken at the same time as ACCT-175. Offered: Fall & Spring.

ACCT-201 Fundamentals of Accounting I 4 cr.

This course gives the student a 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 is on the sole proprietorship, including both service and merchandising entities. [NM Common Course Number: ACCT 2113, Business Transfer Module] Prerequisites: Completion of Math-096 and RDNG-113 or appropriate Math and Reading Accuplacer scores. Offered: All.

ACCT-202 Fundamentals of Accounting II 4 cr.

This course begins with the accounting for partnerships and corporations, long-term investments and debt, statement of cash flows, and financial statement analysis. This is followed by a 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. [NM Common Course Number: ACCT 2123, Business Transfer Module] Prerequisites: ACCT-201 or take ACCT-175 and ACCT-176; Offered: Fall & Spring.

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. Prerequisite: COSC-125. Corequisite: ACCT-202. Offered: Spring.

ACCT-218 Computerized Accounting 3 cr.

This course emphasizes the practical aspects of using computerized accounting software. Through the use of computer simulations, the student will demonstrate the ability to set up an accounting system using a hands-on approach, which integrates an understanding of accounting with mastery of the software. Activities will include the preparation and completion of quarterly, semi-annual and annual reports along with financial statements and various tax reports as required. Prerequisites: ACCT-175 and ACCT-176 or ACCT-201. Offered: Spring.

ACCT-220 Payroll Accounting 3 cr.

This course emphasizes the practical aspects of accounting for small businesses. Through the use of manual and computer payroll simulations, the student will demonstrate the ability to set up employee records, determine and calculate wages and deductions, and prepare the required governmental and tax reports. Technology is incorporated to give students hands-on experience based on the current practices of payroll specialists. Prerequisites: ACCT-175 and ACCT-176 or take ACCT-201. 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. [NM Common Course Number: ACCT 2133, Business Transfer Module]. Prerequisites: ACCT-202. Offered: Spring.

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. Offered: Fall & 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. Offered: Spring.

ACCT-232 Income Tax-Individual & 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. Prerequisites: ACCT-175 and ACCT-176 or take ACCT-201. Offered: Fall.

ACCT-242 Cost & Managerial Acct I 3 cr.

This course deals primarily with internal reporting designed to enhance the ability of management in decision making, planning, and control. The assignment of costs to products or services, budgets, standard costs, variance analysis, break-even analysis, and the study of how costs behave. Prerequisites: ACCT-202. Offered: Fall.

ACCT-255 Certified Bookkeeper Capstone 3 cr.

This course serves as a specific capstone course following the successful completion of the Bookkeeping Certificate Program. The study will be focused on the current job market demands as related to qualified, professional bookkeepers. Students will be provided guidance and specific training towards testing and achieving the Certified Bookkeeper Designation. This course is not designed for transfer. Offered: Spring.

ACCT-280 Cooperative Education 3 cr. TO 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. May be repeated one or more times for additional credit. Prerequisites: ACCT-202. Offered: On Demand. Faculty Permission Required.

ALLIED HEALTH**ALHT-111 Intro to Allied Health 3 cr.**

This course provides an overview of traditional health care systems, team approach delivery, and health professionals' roles and functions. It addresses consumer health needs, trends, and issues. Course is recommended for students considering programs such as Nursing, Dental Hygiene, Physical Therapist Assisting or Health Information Technology or undecided. Offered: All.

ANTHROPOLOGY**ANTH-110 Intro to Anthropology 3 cr.**

Basic introduction to the concepts and methods used by anthropologists to study human groups, with an overview of the four major subfields (biological anthropology, archaeology, linguistics, and cultural anthropology). [NM Common Course Number ANTH 1113, Area IV: Social/Behavioral Science Core] Prerequisites: Completion of ENGL-095 and RDNG-095 or appropriate Accuplacer English and Reading scores. Offered: Fall & Spring.

ANTH-111 Navajo Culture 3 cr.

Introduces the basic values of Dine society, past and present, including the clan system, the philosophy of duality, rites and passages, and the Navajo creation story. Offered in collaboration with Dine College (NIS 111). Prerequisites: Completion of ENGL-095 and RDNG-095 or appropriate Accuplacer English and Reading scores. Offered: Fall.

ANTH-210 Intro to Cultural Anthropology 3 cr.

Introduces the basic concepts, methods, and theories of cultural anthropology using examples of diverse cultures from around the world to illustrate the range of human variation. Prerequisites: Completion of ENGL-111 and RDNG-113 or appropriate Accuplacer English and Reading scores. Offered: Fall & Spring.

ANTH-211 Introduction to Biological Anthropology 4 cr.

Surveys the biological evolution of humans from the early primates to modern homo sapiens. Laboratory sections address primate, hominid, and human skeletal anatomy and paleopathology. Prerequisites: Completion of ENGL-111 and RDNG-113 or appropriate Accuplacer English and Reading scores. Offered: Spring.

ANTH-212 Intro to Archaeology 3 cr.

Introduces students to the basic concepts, methods, and theories of archaeology with particular emphasis on the nature of archeological evidence and its interpretation. Prerequisites: Completion of ENGL-111 and RDNG-113 or appropriate Accuplacer English and Reading scores. Offered: Fall.

ANTH-215 Native American History and Culture 3 cr.

Introduces the history and cultures of Native peoples of North America from the earliest times to the present. The course will examine culture change and the interaction of native groups with each other and European peoples. Contemporary priorities and ongoing concerns are also examined. Prerequisites: Completion of ENGL-099 and RDNG-113 or appropriate Reading and English Accuplacer scores. Offered: Spring.

ANTH-220 Anthropology of Religion 3 cr.

Provides a cross-cultural inquiry into the spiritual and religious belief systems of diverse peoples from around the world and investigates the practices and symbols through which these beliefs are expressed and enacted. Emphasis is on non-western cultures. Prerequisites: Completion of ENGL-111 and RDNG-113 or appropriate Accuplacer English and Reading score. Offered: Spring, Odd Years.

ANTH-230 Cultural Ecology 3 cr.

Examines the relationship of humans to their environments using archaeological and ethnographic data from around the world. Particular focus on the social and technological adaptations of human groups to desert environments. Prerequisites: Completion of ENGL-111 and RDNG-113 or appropriate Accuplacer English and Reading score. Offered: On Demand.

ANTH-252 Peoples of Latin America 3 cr.

Explores the various cultures and peoples of Latin America, concentrating on one region or culture at any given time. Offered as an interdisciplinary field-based intensive study experience. May be repeated for credit. Prerequisites: Completion of ENGL-111 and RDNG-113 or appropriate Accuplacer English and Reading scores. Offered: On Demand.