

# Business Administration Department

---

## **F7-303 • (323) 415-4149**

With the economic expansion that has occurred in recent years and the great leaps that we have taken in the fields of Business and Computers, the need for well-trained computer literate individuals who have a good understanding of Accounting and Business subjects has increased tremendously. The Business Department is well poised to train and nurture such individuals.

We offer programs, courses, certificates, and skills sets in several areas of accounting including Financial, Managerial, Governmental, Cost, Auditing and Taxation.

We offer courses in Computer Science from basic principles to major programming languages (BASIC, Visual BASIC, C, C++, JAVA, VB.net and others) from operating systems and different computer applications, the Internet and Web Design.

We offer courses in Business Law and Real Estate (from Real Estate principles to Real Estate Economics, Real Estate Finance, Mortgage Loan Brokering, Escrow and Appraisal), which can lead to positions as a Real Estate Salesperson, Real Estate Broker, Escrow Officer and Appraiser.

We have course offerings in the areas of Business Management, Hospitality, Marketing, Supervision, and Finance, which help individuals in running their own businesses to working for major businesses and governmental institutions.

All of our courses can lead to excellent job opportunities and/or transfer to universities.

## **Faculty**

Yeung, Isabel F., *Chair, Professor, Accounting*  
Aguirre, Frank J., *Assistant Professor, Business, Finance, Management, Marketing, Supervision*  
Alvarado, Jennifer J., *Assistant Professor, Accounting*  
Anderson, Dr. Olivia V., *Professor, Law, Real Estate*  
Chin, Christopher, *Assistant Professor, Business*  
Espinoza, Adolfo, *Assistant Professor, Accounting*  
Hihara, Harvey K., *Associate Professor, Accounting*  
Khollesi, Babak, *Associate Professor, Computer Science Information Technology*  
Kojima, Satoshi K., *Professor, Accounting*  
Lin, Simon H., *Assistant Professor, Computer Science Information Technology*  
Ramirez, Laura E., *Assistant Professor, Business, Finance, Management, Marketing, Supervision*  
Samson, Filemon, *Assistant Professor, Law*  
Sheran, Helen, *Professor, Computer Science Information Technology*

## **Adjunct Associate Professor**

Aguilar, Agustin T., *Computer Science Information Technology*  
Alderete, Dr. Frank J., *Business*  
Andriassian, Anahid D., *Accounting*  
Bahbah, Ahmed I., *Accounting*  
Batman, Hsueh-Li, *Management*

Beppu, Lisa J., *Computer Science Information Technology*  
Bly, Marion, *Business*  
Brumell Bertis, *Accounting*  
Cadavid, Anthony M., *Business, Marketing*  
Cleva, Vernon J., *Law, Real Estate*  
Cohan, Edward, *Real Estate*  
De Ocampo, Erlinda, *Accounting*  
Dehkhoda, Abbas, *Computer Science Information Technology*  
Dixon, Dr. Elliott J., *Law, Real Estate*  
Dolores, Aurora P., *Accounting*  
Elrington, Daron, *Finance*  
Enomoto, John, *Computer Science Information Technology*  
Fraser, Bernadette A., *Business*  
Gabriel, Tony D., *Computer Science Information Technology*  
Gilbert, Christopher, *Accounting*  
Gomis, Vicente, *Accounting*  
Hsu, Chiasheng, *Accounting, Accounting*  
Lipscomb, Dr. Roderick, *Law, Real Estate*  
Macias, Mark A., *Computer Science Information Technology*  
Manah, Stephen M., *Accounting*  
Manoochehri, Cecelia M., *Business*  
Matsumoto, Koichi, *Business*  
Mendoza, Gonzalo, *Computer Science Information Technology*  
McGarrell, Roy, *Accounting*  
McLinden, Daniel, *Law*  
Montero, Rogelio P., *Accounting*  
Ozur, Ron, *Accounting*  
Parsakar, Nazissa, *Law*  
Perez, Imelda, *Business*  
Rodriguez, Dario, *Law, Real Estate*  
Rose, Mark, *Real Estate*  
Sanchez, Vicente E., *Computer Science Information Technology*  
Sargisian, Naira, *Finance*  
Seetao, Dave, *Computer Science Information Technology*  
Tran, Kyle, *Computer Science Information Technology*  
Zand, Sohrab, *Business*  
Zhao, Yan Shu, *Accounting*

## **EDUCATIONAL PROGRAMS**

### **SUBJECTS**

- Accounting
- Business
- Computer Science Information Technology
- Finance
- Hospitality
- Law
- Management
- Marketing
- Real Estate
- Supervision

### **SKILLS CERTIFICATES**

- Accounting Assistant

- Accounting Using QuickBooks Pro
- Advanced Accounting Specialist
- Advanced Government Accounting Specialist
- Computer Essentials
- Cyber Security
- Real Estate Agent
- Real Estate Escrow
- Real Estate Sales

### CERTIFICATES OF ACHIEVEMENT

- Accounting
- Business Management
- Computer Science Information Technology-Microcomputers
- Computer Science Information Technology-Programming
- Marketing
- Real Estate Broker

### ASSOCIATE DEGREE PROGRAMS

- Accounting
- Business Administration for Transfer
- Business Management
- Computer Science Information Technology
- Marketing
- Real Estate

### SKILLS CERTIFICATES

#### Accounting Assistant

SUBJECT & NO.	COURSE	UNITS
ACCTG 1	Introductory Accounting I.....	5
<i>Total</i> .....		5

#### Accounting using QuickBooks Pro

SUBJECT & NO.	COURSE	UNITS
ACCTG 32	Accounting Using QuickBooks Pro.....	3
<i>Total</i> .....		3

#### Advanced Accounting Specialist

SUBJECT & NO.	COURSE	UNITS
ACCTG 1	Introductory Accounting I.....	5
ACCTG 2*	Introductory Accounting II.....	5
<i>Total</i> .....		10

\*This course has a prerequisite.

#### Advanced Government Accounting Specialist

SUBJECT & NO.	COURSE	UNITS
ACCTG 45	Governmental Accounting I.....	3
ACCTG 46*	Governmental Accounting II.....	3
<i>Total</i> .....		6

\*This course has a prerequisite.

#### Computer Essentials

SUBJECT & NO.	COURSE	UNITS
CO SCI 200	Microcomputers in Business.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
<i>Total</i> .....		6

#### Cyber Security

SUBJECT & NO.	COURSE	UNITS
CO SCI 201	Introduction to Computer Information Systems.....	3
CO SCI 211	Introduction to Cyber Security.....	3
CO SCI 234*	Operating Systems.....	3
CO SCI 237	Introduction to Networks.....	3
<i>Total</i> .....		12

#### Real Estate Agent

SUBJECT & NO.	COURSE	UNITS
REAL ES 1	Principals of Real Estate.....	3
<i>Total</i> .....		3

#### Real Estate Escrow

This program is designed to prepare students for employment in an Escrow Office. Much of the coursework is hands-on using the department's real estate computer laboratory.

SUBJECT & NO.	COURSE	UNITS
REAL ES 11	Escrow Principles.....	3
<b>TWO COURSES FROM THE FOLLOWING:</b>		<b>6</b>
REAL ES 1	Real Estate Principles.....	3
REAL ES 3	Real Estate Practices.....	3
REAL ES 5	Legal Aspects of Real Estate I.....	3
REAL ES 7	Real Estate Finance.....	3
<i>Total</i> .....		9

\* This course has a prerequisite.

#### Real Estate Sales

This program prepares students for the State Real Estate Salesperson Licensing Examination. A Licensed Real Estate Salesperson sells houses and other real estate under the guidance of a Licensed Real Estate Broker.

SUBJECT & NO.	COURSE	UNITS
REAL ES 1	Real Estate Principles.....	3
REAL ES 3	Real Estate Practices.....	3
<b>ONE COURSE FROM THE FOLLOWING:</b>		<b>3</b>
ACCTG 1	Introductory Accounting I.....	5
LAW 1	Business Law I.....	3
REAL ES 5	Legal Aspects of Real Estate I.....	3
REAL ES 7	Real Estate Finance.....	3
REAL ES 9	Real Estate Appraisal I.....	3
REAL ES 11	Escrow Principles.....	3
REAL ES 21	Real Estate Economics.....	3
<i>Total</i> .....		9-11

\* This course has a prerequisite.

### CERTIFICATES OF ACHIEVEMENT

#### Accounting

This program is designed to give the student specific knowledge of accounting and an overall view of business, law and data processing. It would allow the student to take advantage of enormous opportunities in public, private, or government sectors.

SUBJECT & NO.	COURSE	UNITS
ACCTG 1	Introductory Accounting I.....	5
<b>OR</b>		

ACCTG 21	Bookkeeping and Accounting I.....	3
<b>AND</b>		
ACCTG 22	Bookkeeping and Accounting II.....	3
ACCTG 2*	Introductory Accounting II.....	5
ACCTG 15*	Tax Accounting I.....	3
LAW 1	Business Law I.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
<b>Total</b> .....		<b>20-22</b>

\*This course has a prerequisite.

### Business Management

This program is designed for the ambitious student to advance to a position of responsibility in a business organization and for the student preparing to go into business for him or herself.

SUBJECT & NO.	COURSE	UNITS
ACCTG 1	Introductory Accounting I.....	5
BUS 1	Introduction to Business.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
FINANCE 2	Investments.....	3
<b>OR</b>		
FINANCE 8	Personal Finance and Investments.....	3
LAW 1	Business Law I.....	3
SUPV 1	Elements of Supervision.....	3
MGMT 13	Small Business Entrepreneurship.....	3
MGMT 15	Small Business Management II.....	3
<b>OR</b>		
MGMT 2	Organization and Management Theory.....	3
MARKET 1	Principles of Selling.....	3
MARKET 11	Fundamentals of Advertising.....	3
MARKET 31	Retail Merchandising.....	3
PUB REL 1	Principles of Public Relations.....	3
<b>OR</b>		
MGMT 6	Public Relations in Business.....	3
<b>Total</b> .....		<b>38</b>

### Computer Science Information Technology - Microcomputers

This program is designed to give students fundamental entry-level job skills, a marketable level of computer literacy, and an opportunity to transfer most of the Computer Science Information Technology courses to a four-year university. These courses provide students with the basics of computer concepts, terminology, applications software, programming and the Internet.

SUBJECT & NO.	COURSE	UNITS
CO SCI 200*	Microcomputers in Business.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
CO SCI 208*	Beginning BASIC Programming.....	3
CO SCI 233*	Microcomputer Database Programming.....	3
CO SCI 234	Operating Systems.....	3
CO SCI 237	Teleprocessing Systems and Protocols.....	3
<b>Total</b> .....		<b>18</b>

\*This course has a prerequisite.

### Computer Science Information Technology - Programming

This program enables students to gain much needed programming experience with mainframe computers as well as microcomputers. These experiences will enable students to advance from several entry-level jobs to higher positions in supervision, business management, and systems analysis.

SUBJECT & NO.	COURSE	UNITS
CO SCI 201	Introduction to Computer Information Systems.....	3
CO SCI 208	Beginning BASIC Programming.....	3
CO SCI 233*	Microcomputer Database Programming.....	3
CO SCI 236*	Introduction to Data Structures.....	3
CO SCI 240*	C++ Programming II.....	3
CO SCI 243	Programming in C++.....	3
CO SCI 290	Programming in JAVA.....	3
<b>Total</b> .....		<b>21</b>

\*This course has a prerequisite.

### Marketing

This program is designed to train students to advance in positions such as retail sales, insurance sales, department manager and buyer, chain store manager, credit manager, advertising salesperson, and wholesale sales work. The program is also planned for those who plan to operate their own business.

Local business associations cooperate in offering suitably paid employment experience to students.

SUBJECT & NO.	COURSE	UNITS
BUS 1	Introduction to Business.....	3
BUS 15	Business Statistics.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
SUPV 1	Elements of Supervision.....	3
MGMT 13	Small Business Entrepreneurship.....	3
<b>OR</b>		
MGMT 6	Public Relations in Business.....	3
MGMT 15	Small Business Management II.....	3
<b>OR</b>		
MGMT 2	Organization and Management Theory.....	3
MARKET 1	Principles of Selling.....	3
MARKET 11	Fundamentals of Advertising.....	3
MARKET 12	Advertising Copy and Layout.....	3
MARKET 31	Retail Merchandising.....	3
SOC 4	Sociological Analysis.....	3
<b>OR</b>		
PSYCH 13	Social Psychology.....	3
<b>Total</b> .....		<b>33</b>

### Real Estate Broker

This program is designed to prepare students to take the examination to become a State Licensed Real Estate Broker. A licensed real estate broker sells houses and other real estate properties independently or under the guidance of another broker.

SUBJECT & NO.	COURSE	UNITS
REAL ES 3	Real Estate Practices.....	3
REAL ES 5	Legal Aspects of Real Estate I.....	3
REAL ES 7	Real Estate Finance I.....	3

REAL ES 9	Real Estate Appraisal I.....	3
REAL ES 21	Real Estate Economics.....	3
<b>THREE COURSES FROM THE FOLLOWING:</b>		<b>9-11</b>
ACCTG 1	Introductory Accounting I.....	5
LAW 1	Business Law I.....	3
REAL ES 1	Real Estate Principles.....	3
REAL ES 11	Escrow Principles.....	3
<i>Total</i> .....		<i>24-26</i>

\* This course has a prerequisite.

## ASSOCIATE DEGREE PROGRAMS

### Accounting, Associate in Arts Degree

This program is designed for the student who wishes to become an accountant, or to do accounting work of an advanced and technical nature in public or private accounting. (The student who plans to transfer to a college or university with junior standing should follow the lower division requirements of the chosen institution).

SUBJECT & NO.	COURSE	UNITS
<b>COMPLETE THE FOLLOWING COURSES:</b>		
<b>39-41</b>		
ACCTG 1	Introductory Accounting I.....	5
<b>OR</b>		
ACCTG 21	Bookkeeping and Accounting I.....	3
<b>AND</b>		
ACCTG 22	Bookkeeping and Accounting II.....	3
ACCTG 2*	Introductory Accounting II.....	5
ACCTG 3*	Intermediate Accounting I.....	3
ACCTG 12*	Auditing.....	3
ACCTG 15*	Tax Accounting I.....	3
ACCTG 28	Introduction to Accounting Software.....	2
<b>OR</b>		
ACCTG 32	Accounting Using QuickBooks Pro.....	3
ACCTG 45	Governmental Accounting I.....	3
BUS 1	Introduction to Business.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
LAW 1	Business Law I.....	3
SUPV 1	Elements of Supervision.....	3
<b>COMPLETE THREE UNITS FROM THE FOLLOWING:</b>		
<b>3</b>		
ACCTG 16*	Tax Accounting II.....	3
ACCTG 19	Ethics for Accounting Professionals.....	3
ACCTG 46*	Governmental Accounting II.....	3
ACCTG 66	Introduction to Forensic Accounting.....	3
FINANCE 8	Personal Finance and Investments.....	3
LAW 2	Business Law II.....	3
<b>LACCD GENERAL EDUCATION PLAN</b>		<b>21</b>
<i>Total</i> .....		<i>60-62</i>

Note: CO SCI 201 (3 units) may be double counted in GE Area D2.

\*This course has a prerequisite.

### Business Management, Associate in Arts Degree

This program is designed for the student ambitious to advance to a position of responsibility in a business organization and for the student preparing to go into business for him or herself.

SUBJECT & NO.	COURSE	UNITS
<b>COMPLETE THE FOLLOWING COURSES:</b>		
<b>42-44</b>		
ACCTG 1	Introductory Accounting I.....	5
<b>OR</b>		
ACCTG 21	Bookkeeping and Accounting I.....	3
BUS 1	Introduction to Business.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
FINANCE 2	Investments.....	3
FINANCE 8	Personal Finance and Investments.....	3
LAW 1	Business Law I.....	3
MGMT 13	Small Business Entrepreneurship.....	3
MGMT 15	Small Business Management II.....	3
<b>OR</b>		
MGMT 2	Organization and Management Theory.....	3
MARKET 1	Principles of Selling.....	3
MARKET 11	Fundamentals of Advertising.....	3
MARKET 12	Advertising Copy and Layout.....	3
MARKET 31	Retail Merchandising.....	3
SUPV 1	Elements of Supervision.....	3
PUB REL 1	Principles of Public Relations.....	3
<b>OR</b>		
MGMT 6	Public Relations in Business.....	3
<b>FREE ELECTIVE: COMPLETE 1-3 UNITS FROM ANY DEGREE APPLICABLE COURSE(S)</b>		
<b>LACCD GENERAL EDUCATION PLAN</b>		<b>21</b>
<i>Total</i> .....		<i>60</i>

Note: 6 units of major courses may be double counted in GE Area B2 and D2.

### Computer Science Information Technology, Associate in Arts Degree

This program is designed to prepare students to gain experience in the computer field. It gives students entry-level job skills and the opportunity to transfer to a four-year university.

SUBJECT & NO.	COURSE	UNITS
<b>COMPLETE THE FOLLOWING 10 COURSES:</b>		
<b>30</b>		
CO SCI 200	Microcomputers in Business.....	3
CO SCI 201	Introduction to Computer Information Systems.....	3
CO SCI 208*	Beginning BASIC Programming.....	3
CO SCI 216	Computer Architecture and Assembly Language.....	3
CO SCI 233*	Microcomputer Database Programming.....	3
CO SCI 234	Operating Systems.....	3
CO SCI 237	Teleprocessing Systems and Protocols.....	3
CO SCI 243	Programming in C++.....	3
CO SCI 257	Introduction to Web Page Design.....	3
CO SCI 290	Programming in JAVA.....	3
<b>COMPLETE NINE UNITS FROM THE FOLLOWING:</b>		
<b>9</b>		
CO SCI 211	Introduction to Cyber Security.....	3
CO SCI 212	PC Maintenance and Troubleshooting.....	2
CO SCI 224	Python Programming.....	3
CO SCI 252	Discrete Structures with Application Programming.....	3
CO SCI 258	Server Side Ruby Web Programming.....	3
CO SCI 259	Web Development Using HTML/CSS.....	3
CO SCI 262	Programming in JavaScript.....	3
CO SCI 276	Introduction to Cloud Computing.....	3
CO SCI 277*	Database Essentials in Amazon Web Services.....	3

CO SCI 278*	Computer Engines in the Cloud	3
CO SCI 279*	Security in the Cloud	3
CO SCI 295	Programming in C#	3

**ELECTIVES: COMPLETE 3 UNITS FROM ANY UC OR CSU TRANSFERABLE COURSES**

LACCD GENERAL EDUCATION PLAN	21
<i>Total</i>	<i>60</i>

Note: CO SCI 201 (3 units) may be double counted in GE Area D2.

\*This course has a prerequisite.

**Marketing, Associate in Arts Degree**

This program is intended for students who intend to pursue careers which include retail sales, insurance sales, department manager and buyer, chain store manager, credit manager, advertising salesperson, and wholesale sales work. The program is also intended for those who plan to operate their own business.

SUBJECT & NO.	COURSE	UNITS
<b>COMPLETE THE FOLLOWING 14 COURSES:</b>		
BUS 1	Introduction to Business	3
BUS 15	Business Statistics	3
CO SCI 201	Introduction to Computer Information Systems	3
FINANCE 2	Investments	3
FINANCE 8	Personal Finance and Investments	3
MARKET 1	Principles of Selling	3
MARKET 11	Fundamentals of Advertising	3
MARKET 12	Advertising Copy and Layout	3
MARKET 31	Retail Merchandising	3
MGMT 13	Small Business Entrepreneurship	3
MGMT 15	Small Business Management II	3
<b>OR</b>		
MGMT 2	Organization and Management Theory	3
PUB REL 1	Principles of Public Relations	3
<b>OR</b>		
MGMT 6	Public Relations in Business	3
SOC 4	Sociological Analysis	3
<b>OR</b>		
PSYCH 13	Social Psychology	3
SUPV 1	Elements of Supervision	3

**ELECTIVE: COMPLETE 3 UNITS FROM ANY UC OR CSU TRANSFERABLE COURSES**

LACCD GENERAL EDUCATION PLAN	21
<i>Total</i>	<i>60</i>

Note: 6 units of major may be double counted in GE Area B2 and D2.

**Real Estate, Associate in Arts Degree**

This program is designed to prepare students to work in the real estate field as salespersons or real estate brokers. In this program, students learn fundamental aspects of real estate in all areas such as real estate finance, real estate economics, real estate appraisal, real estate escrow and property management.

SUBJECT & NO.	COURSE	UNITS
<b>COMPLETE THE FOLLOWING 9 COURSES:</b>		
BUS 15	Business Statistics	3
FINANCE 8	Personal Finance and Investments	3
MARKET 12	Advertising Copy and Layout	3
REAL ES 1	Real Estate Principles	3

REAL ES 3	Real Estate Practices	3
REAL ES 5	Legal Aspects of Real Estate I	3
REAL ES 7	Real Estate Finance I	3
REAL ES 9	Real Estate Appraisal I	3
REAL ES 21	Real Estate Economics	3

**COMPLETE 15 UNITS FROM THE FOLLOWING:**

ACCTG 1	Introductory Accounting I	5
ACCTG 15*	Tax Accounting I	3
CO SCI 200*	Microcomputers in Business	3
LAW 1	Business Law I	3
LAW 2	Business Law II	3
REAL ES 11	Escrow Principles	3
REAL ES 14	Property Management	3
REAL ES 24	Common-Interest Developments	3

**LACCD GENERAL EDUCATION PLAN**

<i>Total</i>	<i>60</i>
--------------	-----------

Note: BUS 15 (3 units) may be double counted in GE area D2.

\*This course has a prerequisite.

**Associate in Science in Business Administration for Transfer**

The Associate in Science in Business Administration for Transfer (AS-T) degree meets the lower division course requirements necessary for the California State University (CSU) system. The Business Administration curriculum is designed for students who are interested in an encompassing, formal business education. Upon successful completion of this program, the student will have an extensive background in the principles and practices of the business world.

Students will acquire a broad fundamental knowledge of the theory and practice of business and the skills needed to successfully apply their knowledge in a professional environment.

**Required Core Courses**

SUBJECT & NO.	COURSE	UNITS
ACCTG 1	Introductory Accounting I	5
ACCTG 2	Introductory Accounting II	5
ECON 1	Principles of Economics I	3
ECON 2	Principles of Economics II	3
LAW 1	Business Law I	3
<i>Subtotal</i>		<i>19</i>

**LIST A (SELECT ONE):** 4-5 UNITS

MATH 236	Calculus for Business and Social Science	5
MATH 227	Statistics	4
MATH 235	Finite Mathematics	5

(Note: BUS 15 cannot be substituted for MATH 227)

**LIST B (SELECT TWO):** 6 UNITS

Any course from list A not already used		
CO SCI 201	Introduction to Computer Information Systems	3

<b>OR</b>		
CAOT 35	Concepts in Information Systems	
BUS 1	Introduction to Business	3

(Note: only one computer course may be taken)

---

**COMPLETE ADDITIONAL CSU UNITS, IF NEEDED, TO REACH 60 CSU TRANSFERABLE UNITS**


---

*IGETC only*

*Total . . . . . 60*

*Note: 9 units of major courses may be double counted towards General Education.*

## TRANSFER CURRICULUM

Information regarding lower division major preparation requirements required to transfer to a University of California (UC) or California State University (CSU) campus may be obtained at [www.assist.org](http://www.assist.org). For information about independent or out-of-state colleges/universities, please consult with a counselor.

## SUBJECTS & COURSE DESCRIPTIONS

### Accounting (ACCTG)

#### 1 Introductory Accounting I (5) UC:CSU (C-ID ACCT 110)

LECTURE, 5 HOURS.

*Note: Business Administration majors who intend to transfer to a four-year college are advised to take this course their third semester.*

This course 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, financial statements, and statement analysis. Includes issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

#### 2 Introductory Accounting II (5) UC:CSU (C-ID ACCT 120)

*Prerequisites: Accounting 1, or Accounting 21 and Accounting 22.*

LECTURE, 5 HOURS.

This course focuses on the use and reporting of accounting data for managerial planning, cost control, and decision-making purposes. The course includes broad coverage of concepts, classifications, and behaviors of costs. Topics include cost systems, the analysis and use of cost information, cost-volume-profit analysis, contribution margin, profit planning, standard costs, relevant costs, and capital budgeting.

#### 3 Intermediate Accounting I (3) CSU

*Prerequisite: Accounting 1 or Accounting 21 and Accounting 22.*

LECTURE, 3 HOURS.

This course provides complete analytical application and an advanced review of topics discussed in Accounting I. Topics include assets (current, fixed, and intangible), investments, financial statements, income taxes, liabilities, stockholders equity, revenue recognition, asset acquisition, and leases.

#### 11 Cost Accounting (3) CSU

*Prerequisite: Accounting 2.*

LECTURE, 3 HOURS.

In this course, students analyze both managerial and cost accounting, with emphasis on cost and non-cost systems;

types of cost; elements of cost; cost behavior; variances for labor, materials, and overhead; indirect expenses; allocation of cost to by-products; and standard cost and budgets.

#### 12 Auditing (3) CSU

*Prerequisite: Accounting 2.*

LECTURE, 3 HOURS.

In this course, students study the principles of auditing and the techniques used in conducting an independent audit including an exploration of the requisite skills and knowledge needed to conduct an independent audit of financial statements. Practice is given in the preparation of audit working papers and audit reports.

#### 15 Tax Accounting I (3) CSU

LECTURE, 3 HOURS.

In this course, students are provided with a basic understanding of the federal income tax process, federal income tax laws that apply to individuals, and the application of tax principles to specific problems. Topics include gross income and exclusions, business deductions and itemized deductions, losses, certain tax credits and property transactions.

#### 16 Tax Accounting II (3) CSU

*Prerequisite: Accounting 1 or Accounting 21 and Accounting 22.*

LECTURE, 3 HOURS.

This course continues the study of Federal Income Taxes and the analysis of laws as well as consideration of appropriate accounting procedures and preparation of reports and returns as they apply to partnerships, limited liability companies, corporations, and S corporations.

#### 17 Payroll Accounting (2) CSU

*Prerequisite: Accounting 1 or Accounting 21.*

LECTURE, 2 HOURS.

This course provides students with the knowledge of all fundamental activities of a complete payroll system from manual to current automated systems, including Social Security benefits, taxes, payroll laws and regulations, and the ability to process an organization's payroll.

#### 19 Ethics for Accounting Professionals (3)

LECTURE, 3 HOURS.

This course is a survey and study of ethics in business and accounting areas including the study of moral values, personal integrity, professional accountability, business legitimacy, equity and fairness. This course also includes the study of the Sarbanes-Oxley Act, Codes of conduct, Circular 230, and case analysis.

#### 21 Bookkeeping and Accounting I (3) UC:CSU

LECTURE, 3 HOURS.

*Note: Accounting 21 plus 22 are equivalent to Accounting 1. Maximum UC Credit is 5 units. Both Accounting 21 and 22 must be taken for credit to be given.*

This course is the equivalent of the first half of Accounting 1. 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, financial statements,

and statement analysis. It includes issues relating to asset, revenue and expense recognition, internal controls, bank reconciliation, inventory valuation, and ethics.

### **22 Bookkeeping and Accounting II** (3) UC:CSU

*Prerequisite:* Accounting 21.

LECTURE, 3 HOURS.

*Note:* Accounting 21 plus 22 are equivalent to Accounting 1. Maximum UC Credit is 5 units. Both Accounting 21 and 22 must be taken for credit to be given.

This course is the equivalent of the second half of Accounting 1. The course covers the application of generally accepted accounting principles, financial statements, and statement analysis. The course includes issues relating to assets, liabilities, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics.

### **28 Introduction to Accounting Software** (2) CSU

LABORATORY, 4 HOURS.

This course provides practice in the operation of typical accounting business software applications on a microcomputer. Students have to complete a company's practice set using accounting business software to record transactions, adjustments, and the presentation of financial statements.

### **32 Accounting Using QuickBooks Pro** (3)

LECTURE, 3 HOURS.

This course to perform accounting uses QuickBooks software applications with an emphasis on setting up new companies, data input, updating information on lists, analyzing information, generating reports, and decision making using case studies.

### **33 Special Enrollment Examination Preparation - Individuals** (2)

LECTURE, 2 HOURS.

In this course, students study federal income tax policies, regulations, and concepts relating to individuals in preparation for the Part 1 of the Special Enrollment Examination. Topics include preliminary work, taxpayer data, income, assets, deductions, credits, taxation advice, and specialized returns for individuals. Successful completion of this course does not guarantee students pass Part 1 of the Special Enrollment Examination.

### **34 Special Enrollment Examination Preparation - Businesses** (2)

LECTURE, 2 HOURS.

In this course, students study federal income tax policies, regulations, and concepts relating to businesses in preparation for the Part 2 of the Special Enrollment Examination. Topics include business entities, business financial information, as well as specialized returns and taxpayers. Successful completion of this course does not guarantee students pass Part 2 of the Special Enrollment Examination.

### **35 Special Enrollment Examination Preparation - Representation, Practices and Procedures** (2)

LECTURE, 2 HOURS.

In this course, students study federal income tax policies, regulations, and concepts relating to taxpayer representation, practices, and procedures in preparation for the Part 3 of the Special Enrollment Examination. Topics include practice before the Internal Revenue Service, requirements for

Enrolled Agents, types of representation and completing the filing process. Successful completion of this course does not guarantee students pass Part 3 of the Special Enrollment Examination.

### **45 Governmental Accounting I** (3)

LECTURE, 3 HOURS.

This course is designed to support the development of an understanding of Generally Accepted Accounting Principles (GA/ASP), Governmental Accounting Standards Board (GASB) and financial reporting standards for state and local government organizations. Topics include government accounting concepts, budget preparation and control, fund accounting, debt and fixed asset accounting, Comprehensive Annual Financial Report (CAFR) financial reporting and various other accounting concepts applicable to governmental accounting.

### **46 Governmental Accounting II** (3)

*Prerequisite:* Accounting 45.

LECTURE, 3 HOURS.

This course is a continuation of Accounting 45. It provides intense study of the accounting and financial reporting procedures for government and not-for-profit sectors. Promulgated accounting standards, conceptual issues, and special topics are examined. This class further explores the updates of financial reporting model and related FASB Codification topics with references to real world institutions, ranging from state and local governments and not-for-profit entities. Course emphasis is on proprietary, fiduciary, and not-for-profit fund accounting as well as financial reporting, auditing, budgeting, and performance measures.

### **66 Introduction to Forensics Accounting** (3)

*Prerequisite:* Accounting 1 or Accounting 21 and Accounting 22.

LECTURE, 3 HOURS.

This is a course on forensic accounting. This course includes discussions regarding the legal environment in which a forensic accountant serves, an overview of how to manage the engagement, gathering of evidence, financial analysis, an overview of fraud investigation, and business valuation fundamentals.

### **931 Cooperative Education – Accounting** (3) CSU

*Note:* Requires 15 to 19 hours per week; paid employment related to the occupational major and enrollment in at least 7 units (which include Co-op Ed).

This course offers advanced supervised training in an employment area that enhances the student's educational goals.

### **941 Cooperative Education – Accounting** (4) CSU

*Note:* Requires 20 hours. per week; paid employment related to the occupational major and enrollment in at least 7 units (which include Co-op Ed).

This course offers advanced supervised training in an employment area that enhances the student's educational goals.

## **Business (BUS)**

### **1 Introduction to Business** (3) UC:CSU (C-ID BUS 110)

LECTURE, 3 HOURS.

This course is a survey in business providing a multidisciplinary examination of how culture, society, economic

systems, legal, international, political, financial institutions, and human behavior interact to affect a business organization's policy and practices within the U.S. and a global society. The course demonstrates how these influences impact the primary areas of business including: Organizational structure and design; leadership, human resource management, organized labor practices; marketing; organizational communication; technology; entrepreneurship; legal, accounting, and financial practices; and the stock and securities market; and therefore how they affect a business' ability to achieve its organizational goals.

### 11 Job Retention and Responsibility (1)

LECTURE, 1 HOUR.

This course covers a variety of topics related to succeeding at work as an office assistant, an administrative assistant, a secretary, and/or a medical administrative assistant. Topics include job orientation, business office employer expectations, customer service, dealing with difficult co-workers in the office, goal setting and career planning, mentoring, continuing education, and business ethics. Students are also asked to examine their personal lives to determine and correct any potential issues that may hinder their ability to maintain their jobs in an office.

### 15 Business Statistics (3) UC:CSU IGETC Area 2A

*Prerequisite: Mathematics 125, 125S or 134.*

LECTURE, 3 HOURS.

This course covers topics in regression, correlation, experimental design, sampling methods, and other statistical methods with emphasis on their application to problems in practical business administration operations. The students learn to apply the above statistical methodologies to business decision making and risk assessment.

### 931 Cooperative Education (3) CSU

*Note: Requires 15 to 19 hours per week; paid employment related to the occupational major and enrollment in at least 7 units (which include Co-op Ed).*

This course offers advanced supervised training in an employment area that enhances the student's educational goals.

### 941 Cooperative Education (4) CSU

*Note: Requires 20 hours. per week; paid employment related to the occupational major and enrollment in at least 7 units (which include Co-op Ed).*

This course offers advanced supervised training in an employment area that enhances the student's educational goals.

## Computer Science Information Technology (CO SCI)

### 200 Microcomputers in Business (3) CSU

*Prerequisite: Computer Science Information Technology 201.*

LECTURE, 3 HOURS.

This course teaches advanced techniques in word processing and spreadsheets. It includes creating mail-merged documents using Excel and Access data sources, Excel advanced formulas, and the use of advanced adaptive Excel tools (formulas, logic, conditional formatting, data validation, pivot tables, pivot charts, and relationships).

### 201 Introduction to Computer Information Systems (3) UC:CSU

(C-ID BUS 140)

LECTURE, 3 HOURS.

This course gives students an introduction to the uses, concepts, techniques and terminology of computing. Lectures and course materials place the possibilities and problems of computer use in historical, economical and social contexts. The course provides college-level and workplace skills in word processing, spreadsheets and presentation graphics. The course also provides familiarization with databases and programming and includes Internet methods and procedures.

### 208 Beginning Visual Basic Programming (3) UC:CSU

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course teaches the fundamental principles of object-oriented programming (OOP) design and concepts, using the Visual Basic programming language. It teaches the basics of the Visual Basic programming language using the latest version of the Visual Basic Integrated Development Environment (IDE). Students learn to design and develop programs using the following programming constructs and techniques: Data representation using variable and constant objects; sequential, selection, and repetition control structures; designing classes, subroutines, and functions; use of arrays to sort and search data lists; and designing applications with a Graphical User Interface (GUI) using objects such as labels, buttons, text boxes, menus, dialog boxes, and multiple forms.

### 211 Introduction to Cyber Security (3) CSU

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course introduces the fundamental concepts and skills required to pursue a career in Cyber Security, Information Security and Risk Management, at an organizational level. Topics covered include hardware, software, processes, communications, applications, policies, and procedures with respect to organizational Cyber Security and Risk Management best practices. This course also assists in the preparation for the CompTIA Security+ certification exams.

### 212 PC Maintenance and Troubleshooting (2) CSU

LECTURE, 1 HOUR; LABORATORY, 2 HOURS.

This course provides an introduction to troubleshooting and maintenance techniques for personal and laptop computers. The course provides the student with applicable knowledge in different hardware such as RAM, hard drives, and processors. A step by step approach is taken to operating system procedures used for maintaining and repairing personal computers. Some of these procedures include virus scan, program installation and removal, and Windows configurations.

### 216 Computer Architecture and Assembly Language (3) UC:CSU

*Prerequisite: Computer Science Information Technology 243.*

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course covers the basics of computer architecture concepts and Assembly language. Topics include data representation, number systems, records and arrays, instruction sets and addressing modes, subroutines and macros, I/O and interrupts, machine language, and Assembly programming.



**224 Python Programming** (3) CSU

*Prerequisite:* Computer Science Information Technology 201.

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

This course covers topics of the Python language, which include: Data types, variables, control structures, objects and object-oriented programming, standard mathematical libraries, tool-chain use and Python Frameworks, user-defined classes and abstract collections, single arrays, multi-dimensional arrays, Python lists, tuples, collections, and dictionaries.

**233 Microcomputer Database Programming** (3) CSU

*Prerequisite:* Computer Science Information Technology 201.

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course covers a complete presentation of database creation and management using Access. It includes database design, creation of tables, forms, queries, reports, macros, integrating data into a database, and using Structured Query Language (SQL).

**234 Operating Systems** (3) CSU

*Prerequisite:* Computer Science Information Technology 201.

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course provides an introduction to operating systems concepts including installation, configuration, file systems, directory structures, memory and storage management, utilities, and maintenance using a variety of operating systems.

**236 Introduction to Data Structures** (3) CSU

*Prerequisite:* Computer Science Information Technology 240.

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

This course is an introduction to the study of Data Structures. It introduces the student to data structures as formed from primitive data types. The role of abstract data types (including stacks, queues, lists, trees, and graphs), their definitions, implementation and application in program design and algorithm development are discussed. The course covers the broader topic of Abstract Data Types (ADTs) - the study of classes of objects whose logical behavior is defined by a set of values and a set of operations. This course is equivalent to CS2 as defined by the Association for Computing Machinery (ACM) organization.

**237 Introduction to Computer Networks** (3) CSU

LECTURE, 3 HOURS.

This course covers the fundamental principles and concepts of networks and data communications. It explores the fundamentals of telecommunications, data and voice transmission, transmission media, network equipment and devices, networking software, topologies, architecture, protocols and standards, the Open Systems Interconnection (OSI) model, Transmission Control Protocol/Internet Protocol (TCP/IP), local area networks (LAN), wide area networks (WAN), and network security.

**240 C++ Programming II** (3) CSU

*Prerequisite:* Computer Science Information Technology 243.

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

In this course, students learn Object-Oriented and Advanced programming with C++ including Classes, Data Abstractions,

Inheritance, Composition, Virtual Functions, Operators & Functions Overloading, Templates, Exception Handling, Recursion, Pointers, Dynamic Data Types, and Linked Lists.

**243 Programming in C++** (3) UC:CSU

*Prerequisite:* Computer Science Information Technology 201.

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

In this course, students are introduced to basic concepts of Computer Science, problem-solving methods, algorithms, software design principles, testing, debugging, and basics of C++. Topics include variables, expressions, data types, input/output (I/O), branches, loops, functions, parameter passing, file I/O, and arrays.

**252 Discrete Structures with Application Programming** (3) CSU

*Prerequisite:* Computer Science Information Technology 290 or Computer Science Information Technology 243.

LECTURE, 3 HOURS.

This course is an introduction to the discrete structures used in Computer Science with an emphasis on their applications. Topics covered include: Functions, Relations and Sets, Basic Logic, Proof Techniques, Basics of Counting, Graphs and Trees, and Discrete Probability.

**257 Introduction to Web Page Design** (3) CSU

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

This course is designed to introduce students the basics of web design using HTML (Hypertext Markup Language), CSS (Cascading Style Sheets), Photoshop, Content Management Systems, and web editing tools. The course does not require any prior knowledge of HTML or web design. Throughout the course students are introduced to planning and designing effective web pages; understanding of website development phases, implementing web pages by writing HTML and CSS code; enhancing web pages with the use of page layout techniques, text formatting, graphics, images, and multimedia; and developing dynamic websites.

**258 Server-Side Ruby Web Programming** (3) CSU

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

This course introduces students to create database-driven web application using the open-source dynamic object-oriented scripting language Ruby. The course covers the web development life cycle by using HTML 5, CSS, and Ruby a modern web scripting language used by several cutting edge companies. Students learn about object-oriented programming, conditionals, loops, methods, variables, arrays, classes, and objects. Debugging and error checking methods such as exception handling, regular expressions I/O objects, and modules are also covered in the class. Introduction to database languages such as SQL, and MySQL databases and the interaction both the server-side language and backend database are taught. This is course is for students who are interested in developing web applications using the latest scripting languages like Ruby on Rails.

**259 Web Development Using HTML/CSS** (3) CSU

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

Students learn basic internet concepts and technologies. Students learn to develop web sites by applying concepts like tables, layers, cascading styles sheets, frame sets, image maps, lists, forms, and dynamic content using basic

JavaScript and JQuery. Website folder structures are covered to ensure students learn how to organize and maintain their website appropriately. Students also learn how to use SFTP to upload and maintain their websites.

### **262 Programming in JavaScript** (3) CSU

*Advisory: Computer Science Information Technology 257.*

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

Introduces JavaScript to Web developers with HTML and CSS background who want to create dynamic Web pages and to Server-side programmers who use languages like ASP, JSP, or PHP and would like to add JavaScript programming to their skill sets. Students integrate script elements, outputting to a web document, working with selections, repetition structures, writing functions; and accessibility to create dynamic web applications.

### **276 Introduction to Cloud Computing** (3) CSU

LECTURE, 2 HOURS; LABORATORY 2 HOURS.

This course introduces cloud computing which shifts information systems from on-premises computing infrastructure to highly scalable Internet architectures. The course provides a solid foundation of cloud computing technologies and provides students with the understanding required to effectively evaluate and assess the business and technical benefits of cloud computing and cloud applications. Students analyze a variety of cloud services (storage, servers and software applications) and cloud providers. Case studies are used to examine various industry cloud practices and applications. The course also surveys cloud careers and discusses industry demand for cloud skills.

### **277 Database Essentials in Amazon Web Services** (3) CSU

*Prerequisite: Computer Science Information Technology 276.*

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course addresses cloud database management which supports a number of different approaches for storing data. In the course, students define, operate and scale both SQL and noSQL data storage solutions. This course considers factors that should be balanced during the design of a storage solution. Principles are applied by performing exercises using Amazon RDS and SQL to create and fill tables, retrieve and manipulate data. Object-based APIs are used to serialize objects to Amazon DynamoDB for noSQL solutions. Topics include automated backups, transaction logs, restoration, and retention.

### **278 Computer Engines in the Cloud** (3) CSU

*Prerequisite: Computer Science Information Technology 276.*

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

Cloud computing systems are built using a common set of core technologies, algorithms, and design principles centered around distributed systems. In this hands-on introductory course, students use the Amazon Web Services (AWS) Management Console to provision, load-balance and scale their applications using the Elastic Compute Cloud (EC2) and the AWS Elastic Beanstalk. This course discusses, from a developer perspective, the most important reasons for using AWS and examines the underlying design principles of scalable cloud applications.

### **279 Security in the Cloud** (3) CSU

*Prerequisite: Computer Science Information Technology 276.*

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

Protecting the confidentiality, integrity and availability of computing systems and data is of utmost importance to all organizations. In this hands-on introductory class, students learn how Amazon Web Service (AWS) uses redundant and layered controls, continuous validation and testing, and a substantial amount of automation to ensure the underlying infrastructure is continuously monitored and protected. Students examine the AWS Shared Responsibility Model and access the AWS Management Console to learn more about security tools and features provided by the AWS platform.

### **290 Programming in JAVA** (3) UC:CSU

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course teaches the fundamental principles of object-oriented programming design and concepts, using the Java programming language. It teaches the basics of the Java programming language using the latest version of the Java Standard Edition Development Kit. Students learn to design and develop programs using the following programming constructs and techniques: Data representation using variable and constant objects; sequential, selection and repetition control structures; designing classes, methods and functions; use of arrays to sort and search data lists; and designing graphics applications and Applets.

### **295 Programing in C#** (3) CSU

LECTURE, 2 HOURS; LABORATORY, 2 HOURS.

This course covers principles of event-driven programming and object-oriented design in Windows applications using the C# programming language (including data encapsulation, inheritance, and polymorphism). Topics include the Visual Studio IDE and .NET Framework control classes. Students create Graphical User Interface (GUI) classes, objects, methods, event-handlers, constructors, arrays, and multi-form projects, including use of strings, data validation, and exception handling and access modifiers.

### **185 Directed Study - Computer Science Information Technology** (1) CSU

CONFERENCE, 1 HOUR PER WEEK PER UNIT.

The above courses allow students with the opportunity to gain additional programming and operating skills on a micro, midrange or mainframe computer on a contract basis under the direction of a supervising instructor.

CREDIT LIMIT: A MAXIMUM OF 6 UNITS IN DIRECTED STUDY MAY BE TAKEN FOR CREDIT.

### **931 Cooperative Education – Computer Science Information Technology** (3) CSU

*Note: Requires 15 to 19 hours per week; paid employment related to the occupational major and enrollment in at least 7 units (which include Co-op Ed).*

This course offers advanced supervised training in an employment area that will enhance the student's educational goals.