Students may consult the ASSIST database at www.assist.org for specific information on C-ID course designations. Counselors can always help students interpret or explain this information.

## Special Courses

The following courses are designed for individual study under faculty supervision. They may be offered in the class schedule under each discipline in the college curriculum that is transferrable to the baccalaureate level.

Interested students must have sufficient background in the discipline, from previously completed course work or equivalent experience, to enable them to meet their specific objectives in their individual contracts.

A specific contract for each course must be developed by the student, and approved by a faculty supervisor, department chair and appropriate dean. To register, the contract must be completed and filed with the Admissions and Records Office at the time of registration. Contract forms are available in the Admissions and Records Office.

These courses are also called Independent Studies, Special Studies, Special Topics, Internships, et cetera. Credit for variable topics courses is given only after a review of the scope and content of the course by the receiving institution. This usually occurs after transfer and may require recommendations from faculty.

NOTE: Transfer institutions (i.e., UC/CSU) reserve the right to deny credit for special courses. See a counselor for details.

### COURSE NUMBER 22*, 122 - Field Work and Service (0.5 or 1 unit)

Supervised field work within the college and/or local agencies. Students serve in useful group activities in leadership roles prescribed for them by the faculty supervisor, and when appropriate, community agencies. A maximum of six units may be earned. These courses do not transfer to UC. They may transfer to CSU. Check with a counselor.

### COURSE NUMBER 23*, 123* - Independent Study (1 or 2 units)

Designed to afford students specialized opportunities to continue study in a discipline at the independent study level. Working with faculty supervision, the studies may involve extensive library work, research, laboratory work or special projects. A maximum of six units may be earned. These courses have the option of a letter grade or pass/no pass.

### COURSE NUMBER 98, 198** - Special Topics (.05 to 3 units)

Special topics courses examine current problems or issues of interest to students within a specific discipline area. For topical content information, consult with the appropriate department chairperson. For transfer status, check with a counselor. May be repeated for credit with different topics.

* Transferrable courses.

** These courses may transfer to UC or CSU. Check with a counselor.

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## Credit Classes

All courses listed here are part of Gavilan College’s approved curriculum. All courses are not offered every semester. Check the Class Schedule for current offerings.

### ACCOUNTING

#### ACCT 20 - Financial Accounting

**Units:** 4.0 **Hours:** 4.0 Lecture

**Transferable:** CSU, UC

An introduction to 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 the process, purpose, concepts, rules, and theory. The course will include the application of accounting principles, concepts, and theory used to accumulate and summarize financial data into financial statements. The course will include issues relating to asset, liability, and equity valuation, revenue and expense recognition, cash flow, internal controls, and ethics. The course will include the critical analysis and interpretation of financial information and financial statements. This course has the option of a letter grade or pass/no pass. (C-ID: ACCT 110) ADVISORY: Intermediate Algebra (Math 233 or Math 240), English College Reading (English 260), English Practical Writing (English 250), and basic computerized spreadsheet knowledge.

#### ACCT 21 - Managerial Accounting

**Units:** 4.0 **Hours:** 4.0 Lecture

**Transferable:** CSU, UC

This course will study how managers use accounting information for decision making, planning, directing and controlling. Topics will include managerial control methods, cost terms, cost concepts, cost behaviors, cost accounting, cost-volume-profit analysis, variable costing, budgeting, decision making concepts and other related topics. This course has the option of a letter grade or pass/no pass. (C-ID: ACCT 120) ADVISORY: ACCT 20, Accounting, ADVISORY: Intermediate Algebra (Math 233 or Math 240), English College Reading (English 260), English Practical Writing (English 250), and basic computerized spreadsheet knowledge.

#### ACCT 103 - General Office Accounting

**Units:** 3.0 **Hours:** 3.0 Lecture

**Transferable:** CSU

This course is designed to prepare students for entry-level office accounting positions. Emphasis is on practical accounting applications. This course has the option of a letter grade or pass/no pass. ADVISORY: Eligible for Mathematics 205.

#### ACCT 105 - Payroll Accounting

**Units:** 3.0 **Hours:** 3.0 Lecture

**Transferable:** CSU

This is an introductory course in payroll accounting. Topics include: payroll laws and regulations, computation of wages and salaries, Social Security taxes, income tax withholding, employer taxes, payroll tax filing and reporting, and other related topics. This course has the option of a letter grade or pass/no pass. ADVISORY: Eligible for Mathematics 205, completion of Accounting 101.

#### ACCT 111 - Introduction to Income Tax

**Units:** 3.0 **Hours:** 3.0 Lecture

**Transferable:** CSU

A study of theory, philosophy, and principles of income tax law and procedures for computing the tax liability. It includes practice in solving typical individual tax problems. This course has the option of a letter grade or pass/no pass. PREREQUISITE: ACCT 103 or ACCT 20
ACCT 120  Computerized Accounting - QuickBooks  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU  
An introduction to computer-assisted accounting. Hands-on use of a microcomputer menu-driven accounting package to do general ledger, sales journal, cash receipts journal, cash payments journal, purchases journal, payroll, receivables, payables and related financial reports. This course has the option of a letter grade or pass/no pass. This course is also listed as CSIS 120.  
(C-ID: ACCT 120) ADVISORY: CSS 1 or CSS 2 or the equivalent computer experience. ACCT 20 or ACCT 101 or ACCT 103 or ACCT 105 or the equivalent accounting experience.

ACCT 121  Spreadsheet - MS Excel  
Units: 1.0 OR 2.0  Hours: 1.0 OR 2.0 Lecture  
Transferable: CSU  
Introduction to the computer spreadsheet software. A hands-on approach to learning terms, commands, and applications of a spreadsheet program. This course will help prepare students for taking the Excel MOUS (Microsoft Office User Specialist) exams. This course has the option of a letter grade or pass/no pass. Also listed as CSIS 121. ADVISORY: CSIS 1 or CSIS 2 or equivalent computer experience.

ACCT 190  Occupational Work Experience / Accounting  
Units: 1.0 TO 4.0  Hours: 5.0 TO 20.0 Laboratory  
Transferable: CSU  
Occupational work experience for students who have a job related to their major. A training plan is developed cooperatively between the employer, college and student. (P/NP grading) 75 hours per semester paid work = 1 unit. 60 hours non-paid (volunteer) work per semester = 1 unit. May be taken for a maximum total of 16 units. Minimum 2.00 GPA. REQUIRED: Declared vocational major.

Adapted Physical Ed: see Physical Ed - Adapted

ADMINISTRATION OF JUSTICE

AJ 3A  Ethics  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU, UC; CSU-GE:C2, IGETC:3B  
This course examines the central theories and perennial issues in ethics. The ethical system of Aristotle, Kant, and the utilitarians will be investigated. These systems will be applied to contemporary moral problems. Questions about objective morality, the ideal society, social justice, and moral agency will be pursued. This course is also listed as PHIL 3A. ADVISORY: Eligible for English 1A.

AJ 5  Introduction to Modern International Terrorism  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU, UC; CSU-GE:D, IGETC:4H, GAV-GE:D2  
This course centers on conceptually defining terrorism (all types-foreign and domestic, left and right-wing, religious, environmental, and political, state and non-state), tracing the history and beginnings of modern international and domestic terrorism, critically examining the various U.S.-global responses to the 9-11-01 attacks, as well as generally evaluating and assessing how countries and people around the world try to cope with, prevent and/or respond to attacks by terrorist organizations, groups, or acts of terrorism perpetrated by nation-states or groups working with nation-states. This course has the option of a letter grade or pass/no pass. This course is also listed as POLS 5.

AJ 10  Introduction to the Administration of Justice  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU, UC; CSU-GE:D, IGETC:4H, GAV-GE:D2, F  
The history and philosophy of justice as it evolved throughout the world; in-depth study of the American system and various sub-systems; roles and role expectations of criminal justice agents in their interrelationships in society; concepts of crime causation, punishments and rehabilitation; ethics, education and training for professionalism in the social system.  
(C-ID: AJ 110) ADVISORY: Eligible for English 250 and English 260.

AJ 12  Criminal Procedures  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU  
Legal processes from pre-arrest, arrest through trial, sentencing and correctional procedures; a review of the history of case and common law; conceptual interpretations of law as reflected in court decisions; a study of case law methodology and case research as the decision impact upon the procedures of the justice system.  
(C-ID: AJ 122) ADVISORY: AJ 10; Eligible for English 250 and English 260.

AJ 14  Criminal Law  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU, UC  
Historical development, philosophy of law and constitutional provisions; definitions, classifications of crime, and their applications to the system of administration of justice; legal research, review of case law, methodology, and concepts of law as a social force. Explores crimes against persons, property, and the state.  
(C-ID: AJ 120) ADVISORY: AJ 10; Eligible for English 250 and English 260.

AJ 16  Introduction to Evidence  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU  
This course covers the origin, development, philosophy and basis of evidence; constitutional and procedural considerations affecting arrest, search and seizure; types of evidence and rules governing admissibility; judicial decisions interpreting individual rights and case studies. In addition to the Federal Rules of Evidence, the course also includes the California law regarding the rules of evidence.  

AJ 18  Community Relations and the Justice System  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU, UC; GAV-GE:F  
The course examines the complex, dynamic relationship between communities and the institutions of the justice system in addressing crime and conflict with an emphasis on the challenges and prospects of administering justice within a diverse multicultural population. It also examines new strategies, skills, tools, and cultural knowledge necessary for personnel engaged in all aspects of the criminal justice system.  

AJ 19  Introduction to Investigation  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU  
Fundamentals of investigation; techniques of crime scene search and recording; collection and preservation of physical evidence; modus operandi processes; sources of information; interview and interrogation, and follow-up investigation.  
(C-ID: AJ 140) ADVISORY: Eligible for English 250 and English 260.

AJ 20  Juvenile Law and Procedure  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU, UC  
This course covers techniques of handling juvenile offenders and victims; prevention and repression of delinquency; diagnosis and referral; and organization of community resources. The course also includes juvenile law and juvenile court procedure with a strong emphasis on California law, including the California Penal and Welfare and Institution Codes.  
(C-ID: AJ 220) ADVISORY: Eligible for English 250 and English 260.

AJ 21  Narcotics and Drug Abuse  
Units: 3.0  Hours: 3.0 Lecture  
Transferable: CSU  
Designed to explore the Administration of Justice system and the development of drug policy and drug problems. This will include drug identification, drug user recognition, drug effects, narcotic enforcement, drug prosecution, and drug treatment, rehabilitation and education. ADVISORY: Eligible for English 250 and English 260.

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