

COURSES

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Announcement of Course Offerings

Some of the courses listed in this catalog will not necessarily be offered during the course of an academic year. Additional courses may be added to the curriculum and scheduled when appropriate. An updated list of courses is available in the office of the Vice President of Instruction. Gavilan College reserves the right to discontinue, postpone, or reorganize courses when circumstances warrant such changes. Further, it reserves the right to cancel classes which do not reach a minimum enrollment.

Course Numbering System

A major mission of Gavilan College is assisting in the transfer function.

Courses numbered from 1 to 99 are recommended for transfer to all campuses of the California State University and the University of California systems. Students transferring to a campus in the University of California system should review the course-by-course articulation agreement available in the office of the Vice President of Student Services or from all counselors.

Course Identification Numbering System (C-ID)

The Course Identification Numbering System (C-ID) is a statewide numbering system independent from the course numbers assigned by local California community colleges. A C-ID number next to a course signals that participating California colleges and universities have determined that courses offered by other California community colleges are comparable in content and scope to courses offered on their own campuses, regardless of their unique titles or local course number. Thus, if a schedule of classes or catalog lists a course bearing a C-ID number, for example COMM 110, students at that college can be assured that it will be accepted in lieu of a course bearing the C-ID COMM 110 designation at another community college. In other words, the C-ID designation can be used to identify comparable courses at different community colleges. However, students should always go to www.assist.org to confirm how each college's course will be accepted at a particular four-year college or university for transfer credit.

1-99	Baccalaureate level courses which will receive transfer credit at most four-year colleges and universities.
100-199	Limited transferability to four-year schools in certain areas. Students transferring to a university should study the catalog of the campus to which they wish to transfer. Students should consult with a counselor.
200-299	Associate degree applicable. Non-transferrable credit courses.
300-399	Non-transferrable, not degree applicable courses that apply only to Occupational Certificates.
400-499	Developmental courses (30 unit limitation applies).
500-599	Developmental credit courses for students with disabilities and / or other specific populations, not restricted by standard limits on repeatability.
600-699	Noncredit courses (including training and developmental courses for disabled students and/or other specific populations).
700-799	Noncredit courses for remedial, developmental, occupational and general education opportunities.

The C-ID numbering system is useful for students attending more than one community college and is applied to many of the transferable courses students need as preparation for transfer. Because these course requirements may change and because courses may be modified and qualified for or deleted from the C-ID database, students should always check with a counselor to determine how C-ID designated courses fit into their educational plans for transfer.

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.

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

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

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) PREREQUISITE: ACCT 20, Financial 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 105 Payroll Accounting

Units: 3.0 Hours: 3.0 Lecture

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

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 121 Spreadsheet - MS Excel

Units: 2.0 Hours: 2.0 Lecture

Introduction to the computer spreadsheet software. A hands-on approach to learning terms, commands, and applications of a spreadsheet program. 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.