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# COLLEGE COURSE DESCRIPTIONS

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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. Semester 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. Semester offered: On demand.

## ACCOUNTING

**ACCT-175 Fundamentals of Accounting IA** 3 cr.  
The first course of a two course sequence designed as an option towards meeting the requirements of ACCT-201. 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. Semester offered: Fall and Spring.

**ACCT-176 Fundamentals of Accounting IB** 3 cr.  
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. Semester offered: Fall and Spring.

**ACCT-201 Fundamentals of Accounting I** 4 cr.  
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. Semester offered: Fall, Spring and Summer. [NM Common Course Number: ACCT 2113, Business Transfer Module]

**ACCT-202 Fundamentals of Accounting II** 4 cr.  
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. Prerequisite: ACCT 201 or equivalent. Semester offered: Fall, Spring. [NM Common Course Number: ACCT 2123, Business Transfer Module]

**ACCT-216 Spreadsheet Accounting** 3 cr.  
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: ACCT 201 or equivalent. Co-requisite: ACCT 202. Semester offered: Spring.

**ACCT-218 Computerized Accounting** 3 cr.  
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. Prerequisite: ACCT 201 or equivalent. Semester offered: Spring.

**ACCT-220 Payroll Accounting** 3 cr.  
Emphasizes the practical aspects of accounting for small businesses. Through the use of manual and computer payroll simulations, students 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. Prerequisite: ACCT 201 or equivalent. Semester 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.  
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. Prerequisite: ACCT 202. Semester offered: Fall.

**ACCT-251 Financial Management** 3 cr.  
This course gives the student a 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. The study will be focused on the current job market demands as it relates to qualified, professional bookkeepers. Students will be provided guidance and specific training towards testing and achieving the Certified Bookkeeper Designation. Course not designed for transfer. Semester 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: Spring, Summer.

## ADMINISTRATIVE OFFICE ASSISTANT PROGRAM

**AOAP-110 Records Management** 3 cr.  
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. Semesters Offered: Fall, Spring and Summer.

**AOAP-117 Business Communication** 3 cr.  
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. PowerPoint presentations on self-image, attitude adjustment, team-building, stress management, and understand yourself and your relationships will be introduced. Through the use of a variety of teaching techniques, 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, Spring and Summer.

**AOAP-210 Word Processing** 3 cr.  
The Word Processing class will introduce students to many 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. To enhance written communication, students will learn to add and modify graphics and other visual elements. Students will 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.  
This is the capstone course for the AOAP certificate. Through the use of a simulation, students will draw on and utilize the skills acquired throughout their training program and work experience to 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 and 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