Program Description:
The Academy for College Excellence (ACE) is a nationally-recognized program that has shown significant results. No matter what your current abilities are, in just one semester you discover new skills and use techniques to successfully complete your educational goals. Independent evaluations show that ACE students, following their semester in the ACE Program, accelerate their academic success obtaining more units and successfully completing college courses.

ACE teaches you skills that stay with you for life. You learn skills taught to professionals in today's leading companies. ACE students are supported by five teachers in a full-time learning community. ACE curriculum utilizes student teams to research community issues and develop action plans for change.

ACE helps you choose and prepare for a career you'll enjoy and find rewarding. Students who have completed the program have gone on to complete courses that prepare them for high-paying careers in fields like health care, business, criminal justice, engineering, social work, computers, and other fields.

If you haven't been in school for a while or think you want to associate with a community of successful full-time students then please look into the ACE Program.

ACE courses are described in the Digital Management Career Preparation department and see ACE's website for more information: http://www.cabrillo.edu/academics/ace/.

Please see page 173 for program and course listings for DMCP.

ACCOUNTING/FINANCE

ACCOUNTING/Finance Occupational Program

ACCOUNTING

Accounting A.S. Degree

Career Opportunities

Accounting graduates set up accounting systems that allow businesses or individuals to organize, maintain, and audit financial records. In their work, accountants may be involved in preparing tax returns, budgets, and financial statements, recording business transactions, advising businesses on accounting systems, or auditing financial records. Employment opportunities in accounting are plentiful, and are expected to continue to grow in the foreseeable future.

The Accounting program is designed to provide students with the skills and knowledge required for entry-level positions in accounting, industry, government, financial institutions, and small businesses. The program encompasses classroom instruction and extensive hands-on application with both manual and computerized accounting systems. Cabrillo College offers a Skills Certificate in Bookkeeping and Financial Management, a Certificate of Achievement in Accounting, and an Associate of Science degree in Accounting.

Learning Outcomes

1. Develop, create, and maintain an accounting process and bookkeeping system for a business organization.
2. Create, manage, and maintain records and financial statements for managers of a business organization.

A.S. General Education

Core Courses (24-25 units)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 1A</td>
<td>Financial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 6</td>
<td>Spreadsheets for Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 16</td>
<td>Accounting Ethics</td>
<td>4</td>
</tr>
<tr>
<td>or PHIO 10</td>
<td>Ethics</td>
<td>3</td>
</tr>
<tr>
<td>or PHIO 10H</td>
<td>Honors Ethics</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 151A</td>
<td>Introduction to Accounting:</td>
<td>3</td>
</tr>
<tr>
<td>BUS 5</td>
<td>Business Information Systems</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 163</td>
<td>Using QuickBooks</td>
<td>3</td>
</tr>
<tr>
<td>CABT 102</td>
<td>10-Key Calculator</td>
<td>1</td>
</tr>
<tr>
<td>CABT 110A*</td>
<td>Computer Keyboarding-Alphabet Keys</td>
<td>0.5</td>
</tr>
<tr>
<td>CABT 110B*</td>
<td>Computer Keyboarding-Numbers/Symbols</td>
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</tbody>
</table>

21 Units
### Approved Electives (9 Units)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 1B</td>
<td>Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 54A</td>
<td>Income Tax I, Individual</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 199C</td>
<td>Career Work Experience Education</td>
<td>0.5 - 4</td>
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<tr>
<td>BUS 9</td>
<td>Business Statistics</td>
<td>3</td>
</tr>
<tr>
<td>BUS 18</td>
<td>Business Law</td>
<td>4</td>
</tr>
<tr>
<td>BUS 20</td>
<td>Introduction to Business</td>
<td>3</td>
</tr>
<tr>
<td>BUS 52</td>
<td>Business Communications</td>
<td>3</td>
</tr>
<tr>
<td>BUS 60</td>
<td>International Business</td>
<td>3</td>
</tr>
<tr>
<td>BUS 163</td>
<td>Global Business Management</td>
<td>3</td>
</tr>
<tr>
<td>FIN 4</td>
<td>Money Management</td>
<td>4</td>
</tr>
<tr>
<td>FIN 10</td>
<td>Introduction to Investments</td>
<td>4</td>
</tr>
</tbody>
</table>

### Electives (5-6 Units)

(Any Course numbered 1-199)

### TOTAL Units

60

*Students who keyboard 30+ wpm with 1 error per minute (epm) or less may apply to waive CABT 110A and B and may be able to substitute from the Approved Electives list. Contact a CABT instructor for more information.

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### Accounting Certificate of Achievement

**Learning Outcomes**

1. Develop, create, and maintain an accounting process and bookkeeping system for a business organization.

2. Create, manage, and maintain records and financial statements for managers of a business organization.

### Core Courses (24-25 units)

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</tr>
</tbody>
</table>

### Required Courses (3 units)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 100</td>
<td>Elements of Writing</td>
<td>3</td>
</tr>
<tr>
<td>or ESL 100</td>
<td>High Advanced Academic ESL</td>
<td>4-6</td>
</tr>
<tr>
<td>or ENGL 1A/1AH/1AMC/1AMCH/ESL 1A</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>or CABT 157</td>
<td>Business and Technical Writing</td>
<td>3</td>
</tr>
</tbody>
</table>

**TOTAL Units**

27 - 31

*Students who keyboard 30+ wpm with 1 error per minute (epm) or less may apply to waive CABT 110A and B and may be able to substitute from the Approved Electives list. Contact a CABT instructor for more information.

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### Bookkeeping Skills Certificate

**Learning Outcomes**

1. Develop, create, and maintain an accounting process and bookkeeping system for a business organization.

2. Create, manage, and maintain records and financial statements for managers of a business organization.

### Core Courses - Level 1

<table>
<thead>
<tr>
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<th>Title</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 151A</td>
<td>Introduction to Accounting: Bookkeeping Concepts</td>
<td>4</td>
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<td>ACCT 163</td>
<td>Using Quickbooks</td>
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### Required Courses (3-6 units)

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<td></td>
</tr>
<tr>
<td>or CABT 157</td>
<td>Business and Technical Writing</td>
<td>3</td>
</tr>
</tbody>
</table>

**TOTAL Units**

16-19

This Skills Certificate is being converted to a Certificate of Achievement for the 20-21 catalog. The courses listed above reflect the requirements for the pending Certificate of Achievement.

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### Financial Management Skills Certificate

**Learning Outcomes**

1. Develop and maintain an understanding of the operations and fundamentals of financial statements and the investment market available to investors such as stocks, bonds, mutual funds, etc.

2. Develop an understanding of personal financial management processes such as budgeting, personal taxation, home/auto purchases, consumer credit issues.

**Skills Certificate Required Courses (16 units)**

<table>
<thead>
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</tr>
</thead>
<tbody>
<tr>
<td>ACCT 1A</td>
<td>Financial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BUS 18</td>
<td>Business Law</td>
<td>4</td>
</tr>
<tr>
<td>FIN 4</td>
<td>Money Management</td>
<td>4</td>
</tr>
<tr>
<td>FIN 10</td>
<td>Introduction to Investments</td>
<td>4</td>
</tr>
</tbody>
</table>

**TOTAL Units**

16

*Students who keyboard 30+ wpm with 1 error per minute (epm) or less may apply to waive CABT 110A and B and may be able to substitute from the Approved Electives list. Contact a CABT instructor for more information.

This Skills Certificate is being converted to a Certificate of Achievement for the 20-21 catalog. The courses listed above reflect the requirements for the pending Certificate of Achievement.
Accounting Courses

ACCT 1A  Financial Accounting
4 units; 4 hours Lecture, 1 hour Laboratory
Recommended Preparation: ACCT 151A
Repeatability: May be taken a total of 1 time.
Teaches accounting concepts from the user’s perspective. Covers the preparation, communication, use and analysis of accounting information. Emphasis on accounting theory, critical thinking, and the use of accounting information in business decision-making. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU; UC. C-ID: ACCT 110

ACCT 1B  Managerial Accounting
4 units; 4 hours Lecture, 1 hour Laboratory
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Teaches the selection, use, and analysis of accounting information by managers. Covers cost accounting for manufacturing organizations, decision-making based upon accounting information, the evaluation of business segments, cost-volume-profit analysis, responsibility accounting, standard cost systems, and variance analysis. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU; UC. C-ID: ACCT 120

ACCT 6  Spreadsheets for Accounting
4 units; 3 hours Lecture, 5 hours Laboratory
Prerequisite: ACCT 151A or ACCT 1A and BUS 5 or CABT 43.
Repeatability: May be taken a total of 1 time.
Covers the creation, evaluation, and use of electronic spreadsheets in the accounting profession to present interest, depreciation, uncollectible accounts, financial analysis, and departmental activities. Includes spreadsheet design and management, formulas, functions, and charts. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 16  Accounting Ethics
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Analyzes the role of ethics in today’s accounting profession. Studies classical ethical theory, relating those theories to the AICPA’s Standards of Ethical Conduct and applying those combined theories and rules to ethical problems found in today’s accounting world. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 51A  Intermediate Accounting
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Provides intensive study of the financial accounting theory, generally accepted accounting principles, and application of the relevant standards, statements, and opinions. Includes selected topics related to accounting for cash, receivables, inventory, investments, revenue recognition, investments, capital assets, present value applications, and valuation techniques. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 51B  Intermediate Accounting II
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Intensive study of the financial accounting theory, generally accepted accounting principles, and application of the relevant standards, statements and opinions. Includes topics related to accounting for current and long-term liabilities, equity, leases, post-retirement benefits. Also covers selected topics related to accounting changes, error analysis and accounting for income taxes. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 54A  Income Tax I, Individual
4 units; 4 hours Lecture
Prerequisite: ENGL 100 or ESL 100 and READ 100.
Recommended Preparation: ACCT 151A or ACCT 1A; Eligibility for MATH 154.
Repeatability: May be taken a total of 1 time.
Teaches federal and California tax principles, planning and compliance. Focuses on individual taxpayers, computerized tax projects, qualifies for California Tax Preparer (CTEC) QUALIFYING education. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 54B  Income Tax II, Corporations
4 units; 4 hours Lecture
Prerequisite: ACCT 54A.
Repeatability: May be taken a total of 1 time.
Teaches current federal income tax law as it relates to corporations. Topics include tax law, electronic research and methodologies, and the use of technology for the preparation of business tax returns. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU only.
ACCT 54C  Accounting Information Systems
4 units; 4 hours Lecture
Prerequisite: ACCT 54A.
Repeatability: May be taken a total of 1 time.
Covers current federal income tax law as it relates to S-corporations, partnerships, estates, trusts and transfer taxes with particular emphasis on federal tax compliance. Topics also include state and local taxation. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 58  Auditing
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Provides intensive study of the principles and standards relevant to the audit and attestation function in the practice of public accountancy including audits and examination, reviews and various agreed-upon engagements. Topics covered include accountants’ ethics and professional responsibility, accountants’ liability, risk measurement and assessment, evidence and an introduction to internal control over financial reporting. This course provides exposure to the variety of auditing methods and techniques, including flowcharting, analysis and understanding of accounting cycles and related control systems, analytical review of financial statements, and analytical tests for accounting estimates. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 59  Fraud Examination
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Focuses on important topics associated with modern forensic accounting and fraud examination. Topics include examination of various types of occupational fraud, as well as the techniques to prevent and detect fraud in organizations. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 67  Cost Accounting
4 units; 4 hours Lecture
Prerequisite: ACCT 1B.
Repeatability: May be taken a total of 1 time.
Provides an intense study of cost accounting theory and practices including constraint analysis, target costing, capital budgeting, price setting, and cost of quality analysis. Also includes advanced topics in activity-based costing, job-order and process costing, and standard cost accounting systems. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 72  Financial Statement Analysis
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Repeatability: May be taken a total of 1 time.
Focuses on the analysis and interpretation of financial statements for informed decision making. Topics include profitability analysis, credit risk analysis, revenue recognition and analysis and interpretation of various accounting information. This course provides an introduction to various analytical methods and techniques used for analyzing financial statements. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 91  Accounting Information Systems
4 units; 4 hours Lecture
Prerequisite: ACCT 1A.
Recommended Preparation: BUS 5.
Repeatability: May be taken a total of 1 time.
Focuses on methods and techniques for the design, analysis, and evaluation of accounting information systems. Topics include an introduction to accounting systems theory, analysis of accounting systems, documentation and design theory, accounting file structure, accounting software and hardware, system file structure, accounting controls, system implementation and maintenance from the auditor’s perspective. May be offered in a Distance-Learning Format.
Transfer Credit: Transfers to CSU.

ACCT 151A  Introduction to Accounting: Bookkeeping Concepts
4 units; 4 hours Lecture, 1 hour Laboratory
Repeatability: May be taken a total of 1 time.
Covers practical accounting, terminology, and the complete accounting cycle from documentation through journals, ledgers, and financial statements for both service and merchandising companies. Designed for careers in the field of accounting as well as business owners who wish to prepare their own accounting records. May be offered in a Distance-Learning Format.
Transfer Credit: Non-transferable.

ACCT 155  Payroll Tax Accounting with Accounting Software
4 units; 4 hours Lecture, 2 hours Laboratory
Repeatability: May be taken a total of 1 time.
Introducing payroll accounting. Includes payroll calculations and federal and California payroll tax requirements for withholding and reporting. Also covers labor laws, the importance of internal control, retirement plans, and workers’ compensation programs along with current events in this area. May be offered in a Distance-Learning Format.
Transfer Credit: Non-transferable.

ACCT 163  Using QuickBooks
3 units; 3 hours Lecture
Repeatability: May be taken a total of 1 time.
Introduces use of QuickBooks from the accounting practitioner’s perspective. Includes setting up new businesses, entering data, locating information, and analyzing financial statements for service, merchandising, and manufacturing companies. May be offered in a Distance-Learning Format.
Transfer Credit: Non-transferable.
**Finance Courses**

**FIN 4 Money Management**  
4 units; 3 hours Lecture, 2 hours Laboratory  
Recommended Preparation: BUS 155.  
Repeatability: May be taken a total of 1 time.  
Teaches the financial planning process of money management including budgeting, credit and debt analysis, investments options (stocks, bonds, and mutual funds), acquiring real estate, and retirement planning. Outlines various methods to establish wealth to maintain an independent and secure financial life. This course may be offered in a Distance-Learning Format.  
*Transfer Credit:* Transfers to CSU; UC.

**FIN 10 Introduction to Investments**  
4 units; 3 hours Lecture, 2 hours Laboratory  
Recommended Preparation: Eligibility for MATH 154.  
Repeatability: May be taken a total of 1 time.  
Surveys of investment management and investment alternatives with particular emphasis on the equity markets including analysis of investment goals, the relationship of risk to rewards, internal and external factors affecting market prices, choosing among investment alternatives, and the time value of money. Involves the use of computers and Internet-based research. This course maybe offered in a Distance-Learning Format.  
*Transfer Credit:* Transfers to CSU.

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**ADAPTIVE PHYSICAL EDUCATION**  
Health, Athletics, Wellness, and Kinesiology Division

Cynthia S. T. FitzGerald, PhD  
HAWK Division, Associate Dean for Allied Health,  
SDLC & Adaptive Physical Education  
(831) 477-3303 (mornings);  
(831) 477-3278 (afternoons)  
Aptos Counseling: (831) 479-6274 for appointment  
Watsonville Counseling: (831) 786-4734  
Call (831) 479-6266 for more information  
http://www.cabrillo.edu/programs

**ADAPT 79 Integrated Dance: Dance for All Bodies and Abilities**  
0.5 – 2 units; 0 hour Lecture, 1 – 4 hours Laboratory  
Repeatability: May be taken a total of 1 time.  
Introduces students with adaptive needs to the art of dance. Mainstreams students to techniques for dancing together, expanding body and spatial awareness, coordination, and movement vocabulary while developing physical ability and creative expression.  
*Transfer Credit:* Transfers to CSU; UC, with limits: Any or all ATH & KIN activity courses combined: maximum credit-4 units.

**ADAPT 90 Adaptive Swimming**  
0.5 – 2 units; 0 hour Lecture, 1 – 4 hours Laboratory  
Repeatability: May be taken a total of 1 time.  
Provides instruction on basic swimming strokes and water safety skills for physically limited students and developmentally delayed learners. A built in ramp and a water chair are available at poolside.  
*Transfer Credit:* Transfers to CSU; UC, with limits: Any or all KIN activity courses combined: maximum credit- 4 units.

**ADAPT 91 Adaptive Bowling**  
0.5 – 2 units; 0 hour Lecture, 1 – 4 hours Laboratory  
Repeatability: May be taken a total of 1 time.  
Provides instruction on the techniques of bowling for physically limited students and developmentally delayed learners. Class held off campus.  
*Transfer Credit:* Transfers to CSU; UC, with limits: Any or all KIN activity courses combined: maximum credit- 4 units.

**ADAPT 93 Exercise and Fitness-Adaptive**  
0.5 – 2 units; 0 hour Lecture, 1 – 4 hours Laboratory  
Repeatability: May be taken a total of 1 time.  
Provides instruction on strength, endurance, flexibility, balance, and cardiovascular conditioning for physically limited students and developmentally delayed learners. Instructor and student develop a program to meet student’s unique needs.  
*Transfer Credit:* Transfers to CSU; UC, with limits: Any or all KIN activity courses combined: maximum credit- 4 units.