

COURSES

APPRENTICESHIP ACCOUNTING TECHNICIAN COURSES

APAT 51 - Financial Accounting

4 units

A study of accounting as an information system; examining why it's important, and how it's used by investors and creditors to make decisions. Includes the recording and reporting of business transactions with a focus on the accounting cycle, the application of generally accepted accounting principles and comparing it to international financial reporting standards, preparation and analysis of the classified financial statements for merchandising and service companies. Also includes issues related to recording and valuation of assets, liabilities, equities and cashflow, recognition of revenues, expenses using effective internal controls and ethical standards. Students who have completed or are enrolled in BUSN 1A may not receive credit. 72 hours lecture, 18 hours laboratory. Transfer: CSU, UC; C-ID# ACCT 110.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Letter Grade

APAT 52 - Managerial Accounting

4 units

A study of the use of accounting data for managerial purposes including: planning, directing, and controlling activities. Includes broad coverage of concepts, structures, classifications, and behaviors of costs. Topics include; job costing, process costing, activity based costing, relationship between cost, volume and profitability, relevant range, standard costing, profit planning and budgeting, static and flexible budgeting, responsibility accounting and segment reporting, absorption and variable costing and capital expenditure decisions. Students who have completed or are enrolled in BUSN 1B may not receive credit. 72 hours lecture, 18 hours laboratory. Transfer: CSU, UC; C-ID# ACCT 120.

Prerequisite: BUSN 1A with a minimum grade of C.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Letter Grade

APAT 53 - Excel: Introduction to Spreadsheets

4 units

This is a comprehensive spreadsheet class using Microsoft Excel to create a variety of spreadsheets with emphasis on business applications. Introductory, intermediate, and advanced topics are covered. Introductory topics include entering, editing, and formatting data, creating basic formulas using arithmetic operator and functions, creating charts, saving and printing worksheets. Intermediate topics include using Excel's Table features for sorting filtering and summarizing data, creating PivotTables, working with multiple worksheets and workbooks, naming cells, data validation, recording macros, and protecting worksheets. Advanced topics include using financial functions such as PMT, RATE, FV, creating nested IFs, using VLOOKUP and HLOOKUP functions, using What-If analysis tools such as Goal Seek, one and two variable Data Tables, and Scenario Manager, sharing workbooks, and integrating Excel with other Office applications. Students who have completed or are enrolled in CIS 54 may not receive credit. 54 hours lecture, 54 hours laboratory. Transfer: CSU.

Recommended Course Preparation: CIS 50 with a minimum grade of C.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship

Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Letter or P/NP

APAT 54 - Business Mathematics

3 units

This course focuses on learning computations for typical business transactions including; simple interest, compound interest, installment sales, trade and cash discounts, mark-on percents, pricing, discounting notes and drafts, depreciation, taxes, insurance, statistics, stocks and bonds, and distribution of ownership and profits. Students who have completed or are enrolled in BUSN 55 may not receive credit. 54 hours lecture. Transfer: CSU.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Letter or P/NP

APAT 55 - Quickbooks Accounting

2 units

Introduction to the use of QuickBooks accounting software to process transactions related to a service and merchandising company. Specific topics include using company files, sales and receivables, payables and purchases, bank and credit card reconciliations, end of period transactions and payroll. Transactions include journalizing, adjusting entries, closing entries, bank reconciliation and preparing financial statements. Students who have completed or are enrolled in BUSN 61 may not receive credit. 18 hours lecture, 54 hours laboratory. Transfer: CSU.

Recommended Course Preparation: BUSN 1A with a minimum grade of C. BUSN 51 with a minimum grade of C.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Letter or P/NP

APAT 56 - Federal Income Tax Accounting

3 units

A study and analysis of the principles of federal income tax applied to employees, self-employed individuals and rental income. Includes an overview of taxes related to partnerships, informational returns and corporate tax returns. Analysis of the Internal Revenue Code with examination of court rulings and regulations. Review of new legislation that alters existing tax law. Introduction to tax preparation software is included. Students who have completed or are enrolled in BUSN 65 may not receive credit. 54 hours lecture. Transfer: CSU.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Letter or P/NP

APAT 94 - Occupational Work Experience - Accounting Technician Apprenticeship

1 - 8 units

College supervised on-the-job training. Apprenticeship work experience in an occupation related to student's apprenticeship program. Cooperative effort of the work supervisor, student, Joint Apprenticeship Training Council (JATC) or Program Sponsor, and instructor to achieve work-based learning

objectives. Student must be enrolled in an apprenticeship program. Each Unit of Credit requires 75 hours of paid work experience. Students can earn 1 to 8 units per semester for a maximum of 16 units of Cooperative Work Experience, which includes General Work Experience and Occupational Work Experience/Internship. May be taken any number of times for a maximum of 16 units of Cooperative Work Experience.

Enrollment Limitation: Admission to this course is limited to apprentices registered with the state of California Department of Apprenticeship Standards. Students must first be accepted into a registered Robert Half Workforce and Innovation Program: Accounting Technician apprenticeship.

- Credit - Degree Applicable
- Grading Option: Pass/No Pass