

**Degree Description**

This certificate prepares students who want to be bookkeeper to prepare and manage financial information and teaches the duties of a bookkeeper in a business environment.

It also prepares students to take the Enrolled Agent tax examination given by the IRS.

An Enrolled Agent is a federally-licensed tax practitioner who is allowed to provide tax advice, prepare tax returns, and represent a client before the IRS.

Marketable Skills

1. Accounting skills:

Learn to apply Generally Accepted Accounting Principles to transaction analysis, financial statement preparation, and financial statement analysis. 2. Tax skills:

Be prepared to take the IRS Enrolled Agent examination, which on passing the exam, allows the student to provide tax advice, prepare tax returns, and represent a client before the IRS.

3. Communication skills:

Learn the ability to effectively develop, interpret, and express ideas through written, oral, and visual communication approaches. 4. Critical thinking skills:

Learn to use financial and business information to diagnose, propose, and implement solutions to business problems through research, synthesis, and application of information. 5. Ethics skills:

Learn ways to evaluate situations and make ethical decisions that are socially responsible.

<b>Summer-1 Session</b>	<b>Hours</b>
<a href="#">ACNT 1303 Introduction to Accounting</a> <sup>1</sup>	3 hours
<a href="#">BCIS 1305 Business Computer Applications</a> <sup>2</sup>	3 hours
<a href="#">ACNT 1331 Federal Income Tax</a>	3 hours
<a href="#">ACNT 2331 Internal Control &amp; Auditing</a>	3 hours
	<b>12 hours</b>

<b>Semester II</b>	<b>Hours</b>
<a href="#">ACNT 1329 Payroll &amp; Business Tax Accounting</a>	3 hours
<a href="#">ACNT 1347 Fed Income Tax/Partnerships/Corporations</a>	3 hours
<a href="#">ACCT 2301 Principles/Financial Acct</a>	3 hours
<a href="#">ACNT 2388 Internship-Accounting</a> <sup>3,4</sup>	3 hours
	<b>12 hours</b>

**Total hours: 24 hours**

<sup>1</sup> May be eligible for articulation through the statewide ATC program. See our high school counselor for information. A business elective may be substituted for ACNT 1303 if the student has one year high school accounting or accounting/bookkeeping experience.

<sup>2</sup> May be articulated but will be substituted for ITSC 1301 (may not transfer to 4-year institutions).

<sup>3</sup> Student must meet guidelines for Internship and have approval of the program director before enrolling in this course.

<sup>4</sup> CAPSTONE courses which bring together skills and knowledge learned in other classes and apply them in decision-making situations and in completing job tasks.

## Course Descriptions

### **ACNT 1303 Introduction to Accounting I**

Analyzes, classifies, and records business transactions in a manual and computerized environment. Emphasis is on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll. May not be counted toward the associate degree if taken after successful completion of ACCT 2401. Semester Hours 3 (3 lec/lab)

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### **BCIS 1305 Business Computer Applications**

Introduces and develops foundational skills in applying essential and emerging business productivity information technology tools. The focus of this course is on business productivity software applications, including word processing, spreadsheets, databases, presentation graphics, data analytics, and business-oriented utilization of the internet. (BCIS 1305 is included in the Business Field of Study.) Semester Hours 3 (2 lec/2 lab)

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### **ACNT 1331 Federal Income Tax**

Introduces a study of the federal tax law for preparation of individual income tax returns. Semester Hours 3 (3 lec)

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### **ACNT 2331 Internal Control & Auditing**

Introduces study of internal controls, auditing standards and processes used by internal auditors, managers, and independent public accountants. Semester Hours 3 (3 lec)

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### **ACNT 1329 Payroll & Business Tax Accounting**

Introduces payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Prerequisites: BCIS 1305 or COSC 1301 and ACCT 2301 or ACNT 1303. Semester Hours 3 (3 lec/lab)

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### **ACNT 1347 Fed Income Tax/Partnerships/Corporations**

Introduces a study of federal tax laws for preparation of partnership and corporate returns. Semester Hours 3 (3 lec)

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### **ACCT 2301 Principles/Financial Acct**

This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS). Prerequisite: ACNT 1303. Semester Hours 3 (3 lec)

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### **ACNT 2388 Internship-Accounting**

Establishes a work-based learning experience that enables the student to apply specialized occupational theory, skills and concepts. A learning plan is developed by the college and the employer. Prerequisite: ACCT 2401 with a grade of C or better. An approved work station. Must meet internship requirements. (See Guidelines for Internships). Semester Hours 3 (16 lab)

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