



**Accounting Credential:  
Small Business Financial Advisor II Certificate  
C25100S2**

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of small business financial management. Credits earned in this program may be transferred toward an Associate in Applied Science Degree in Accounting, provided the student meets the entrance requirements for the Accounting program.

Entrance Standards: See General Admission Standards on page 6  
NOTE: Completion of Small Business Financial Advisor I Certificate program or equivalent course work is required prior to beginning this certificate program.

Academic Standards: See General Academic Standards on page 18  
Program Length: 2 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting, Diploma in Accounting, (Higher entrance standards required), Income Tax Preparation

Program Sites: Lee County Campus, Evening and Distance Program

Course Requirements for Small Business Financial Advisor II Certificate

C-L-SHC

A. Required Major Core Courses (13 SHC)

ACC 226	Advanced Managerial Accounting.	3-0-3
BUS 137	Principles of Management	3-0-3
BUS 225	Business Finance	2-2-3
BUS 280	REAL Small Business	4-0-4

Minimum Total Semester Hours Credit Required for Graduation: 13

Semester Curriculum for Small Business Financial Advisor II Certificate

1st Semester (Fall)		C-L-SHC
BUS 137	Principles of Management	3-0-3
BUS 225	Business Finance	<u>2-2-3</u>
		5-2-6
2nd Semester (Spring)		
ACC 226	Advanced Managerial Accounting	3-0-3
BUS 280	REAL Small Business	<u>4-0-4</u>
		7-0-7

Total Semester Hours Credit:13

**ACC 226 Advanced Managerial Acct** 3-0-3

*Prerequisite: ACC 121*

This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is placed on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon completion, students should be able to analyze and interpret cost information and present this information in a form that is usable by management.

**BUS 137 Principles of Management** 3-0-3

This course is designed to be an overview of the major functions of management. Emphasis is placed on planning, organizing, controlling, directing, and communicating. Upon completion, students should be able to work as contributing members of a team utilizing these functions of management.

**BUS 225 Business Finance** 2-2-3

*Prerequisites: ACC 120*

This course provides an overview of business financial management. Emphasis is placed on financial statement analysis, time value of money, management of cash flow, risk and return, and sources of financing. Upon completion, students should be able to interpret and apply the principles of financial management.

**BUS 280 REAL Small Business** 4-0-4

This course introduces hands-on techniques and procedures for planning and opening a small business, including the personal qualities needed for entrepreneurship. Emphasis is placed on market research, finance, time management, and day-to-day activities of owning/operating a small business. Upon completion, students should be able to write and implement a viable business plan and seek funding.