

**Central Carolina Community College
Program Planning Guide**

Accounting Credential: Payroll Accounting Certificate (C25100P0)

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of payroll accounting. 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.

Program Length: 2 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting, Diploma in Accounting (Higher entrance standards required), Income Tax Preparer Certificate, Small Business Financial Advisor Certificate I and II.

Program Sites: Lee County Campus – Day Program, Selected Evening; Distance Education

Suggested Course Schedule:	HOURS			Grade	Semester	Notes
	Class	Lab	Credit			
1st Semester (Fall)						
ACC 120	Principles of Financial Accounting	3	2	4		
BUS 125	Personal Finance	3	0	3		
CIS 110 ⁽¹⁾	Introduction to Computers	2	2	3		
		7/8	4	9/10		
2nd Semester (Spring)						
ACC 129	Individual Income Taxes	2	2	3		
ACC 140	Payroll Accounting	1	2	2		
ACC 150	Accounting Software Applications	1	2	2		
		4	6	7		

⁽¹⁾ Students may substitute CIS 111 (nontransferable)

Total Semester Hours Credit: 16/17

Accounting Course Descriptions

ACC 120 Principles of Financial Accounting 3-2-4

This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making, and address ethical considerations. This course has been approved for transfer under the CAA and ICAA a premajor and/or elective course requirement.

ACC 129 Individual Income Taxes 2-2-3

This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

ACC 140 Payroll Accounting 1-2-2

Prerequisite: ACC 115 or ACC 120

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

ACC 150 Acct Software Appl 1-2-2

Prerequisite: ACC 115 or ACC 120

This course introduces microcomputer applications related to the accounting systems. Topics include general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries. Upon completion, students should be able to use a computer accounting package to solve accounting problems.

BUS 125 Personal Finance 3-0-3

This course provides a study of individual and family financial decisions. Emphasis is placed on building useful skills in buying, managing finances, increasing resources, and coping with current economic conditions. Upon completion, students should be able to develop a personal financial plan.

CIS 110 Introduction to Computers 2-2-3

This course introduces computer concepts, including fundamental functions and operations of the computer. Topics include identification of hardware components, basic computer operations, security issues, and use of software applications. Upon completion, students should be able to demonstrate an understanding of the role and function of computers and use the computer to solve problems. This course has been approved for transfer under the CAA and ICAA as a premajor and/or elective course requirement