Program Planning Guide
Accounting; Small Business Financial Advisor Certificate (C25100S1)

Entrance Standards: See General Admission Standards in catalog
Academic Standards: See General Academic Standards in catalog
Program Length: 2 semesters
Program Sites: Lee Main Campus – Day Program, Selected Evening; Distance Education

Suggested Course Schedule:

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Class</th>
<th>Lab</th>
<th>Credit</th>
<th>Grade</th>
<th>Semester</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>1st Semester</td>
<td>ACC 120</td>
<td>Principles of Financial Accounting</td>
<td>3</td>
<td>2</td>
<td>4</td>
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<tr>
<td></td>
<td>BUS 125</td>
<td>Personal Finance</td>
<td>3</td>
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<td></td>
<td>MKT 120</td>
<td>Principles of Marketing</td>
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<td>10</td>
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<tr>
<td>2nd Semester</td>
<td>ACC 121</td>
<td>Principles of Managerial Accounting</td>
<td>3</td>
<td>2</td>
<td>4</td>
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<tr>
<td></td>
<td>ACC 140</td>
<td>Payroll Accounting</td>
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<td>2</td>
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<tr>
<td></td>
<td>ACC 150</td>
<td>Accounting Software Applications</td>
<td>1</td>
<td>2</td>
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Total Semester Hours Credit: 18

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 121  Principles of Managerial Accounting  3-2-4
Prerequisite: ACC 120
This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting, and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems. This course has been approved for transfer under the CAA and ICAA a premajor and/or elective course requirement.

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.

MKT 120  Principles of Marketing  3-0-3
This course introduces principles and problems of marketing goods and services. Topics include promotion, placement, and pricing strategies for products. Upon completion, students should be able to apply marketing principles in organizational decision-making.

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