

Central Carolina Community College Program Planning Guide

Accounting Credential: Small Business Financial Advisor I Certificate (C25100S1)

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 in catalog

Academic Standards: See General Academic Standards in catalog

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, Payroll Accounting Certificate, Small Business Financial Advisor Certificate 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			
MKT 120	Principles of Marketing	3	0	3			
		9	2	10			
2nd Semester (Spring)							
ACC 121	Principles of Managerial Accounting	3	2	4			
ACC 140	Payroll Accounting	1	2	2			
ACC 150	Accounting Software Applications	1	2	2			
		5	6	8			

Total Semester Hours Credit: 18

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 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