

**Central Carolina Community College
Program Planning Guide**

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 in catalog

NOTE: Completion of Small Business Financial Advisor I Certificate program or equivalent coursework is required prior to beginning this certificate program.

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 and Small Business Financial Advisor I Certificate

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 129	Individual Income Taxes	2	2	3			
BUS 137	Principles of Management	3	0	3			
BUS 225	Business Finance	2	2	3			
		7	4	9			
2nd Semester (Spring)							
ACC 130	Business Income Taxes	2	2	3			
BUS 280	REAL Small Business	4	0	4			
		6	2	7			

Total Semester Hours Credit: 16

Accounting Course Descriptions

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 130 Business Income Taxes 2-2-3

Local Prerequisite: ACC 120

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

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. This course has been approved for transfer under the CAA and ICAA as a premajor and/or elective course requirement

BUS 225 Business Finance 2-2-3

Prerequisite: 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.