



Accounting Credential: Accounting Applications Certificate C25100A0

This program is designed to prepare students to perform fundamental accounting applications. Students who enter this program will have specific training in basic financial accounting, payroll, and accounting technology, including instruction in computer technology, keyboarding, and software specific to the accounting field. The courses in this certificate program will transfer into the Associate in Applied Science Degree and the Diploma in Accounting.

Program Length: 2 semesters

Career Pathway Options: Associate in Applied Science Degree in Accounting and Diploma in Accounting (Higher entrance standards required); Accounts Payable and Accounts Receivable Clerk Certificate; Income Tax Preparer Certificate; Payroll Accounting Clerk Certificate; Bookkeeping Certificate

Program Sites:

Lee County Campus, Evening Program, Distance Program

Course Requirements for Accounting Applications Certificate

		C-L-SHC
A. <u>Required Major Core Courses</u> (16 SHC)		
ACC 120	Prin. of Financial Acct	3-2-4
ACC 140	Payroll Accounting	1-2-2
ACC 149	Intro to Acct. Spreadsheets I	1-2-2
ACC 150	Acct. Software Applications	1-2-2
*CIS 110	Introduction to Computers	2-2-3
OST 131	Keyboarding	1-2-2

Total Semester Hours Credit Required for Graduation: 15

Semester Curriculum for Accounting Applications Certificate

1st Semester (Fall) Evening Program		C-L-SHC
ACC 120	Prin. of Financial Acct	3-2-4
*CIS 110	Introduction to Computers	2-2-3
OST 131	Keyboarding	<u>1-2-2</u> 6-6-9
2nd Semester (Spring) Evening Program		
ACC 140	Payroll Accounting	1-2-2
ACC 149	Intro to Acct. Spreadsheets	1-2-2
ACC 150	Acct. Software Applications	<u>1-2-2</u> 3-6-6

Total Semester Hours Credit Required: 15 SHC

*Students may substitute CIS 111 (nontransferable).

ACC 120 Prin. 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 to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

ACC 140 Payroll Accounting 1-2-2

Prerequisites: 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 149 Intro to Acc Spreadsheets 1-2-2

Prerequisites: ACC 115 or ACC 120

This course provides a working knowledge of computer spreadsheets and their use in accounting. Topics include pre-programmed problems, model-building problems, beginning-level macros, graphics, and what-if analysis enhancements of template problems. Upon completion, students should be able to use a computer spreadsheet to complete many of the tasks required in accounting.

ACC 150 Accounting Software Apps 1-2-2

Prerequisites: ACC 115 or ACC 120

This course introduces computer 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.

CIS 110 Intro to Computers 2-2-3

This course provides an introduction to computers and computing. Topics include the impact of computers on society, ethical issues, and hardware/software applications, including spreadsheets, databases, word processors, graphics, the Internet, and operating systems. 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 to satisfy the Comprehensive Articulation Agreement general education core requirement in natural sciences/mathematics.*

OST 131 Keyboarding 1-2-2

This course covers basic keyboarding skills. Emphasis is placed on the touch system, correct techniques, and development of speed and accuracy. Upon completion, students should be able to key at an acceptable speed and accuracy level using the touch system.