



**Accounting Credential:  
Bookkeeping Certificate C25100B0**

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of bookkeeping functions for small businesses. Emphases include training in both managerial and financial accounting, as well as adjusting entries, correction of errors, depreciation, payroll and inventory. 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), Accounting Applications Certificate, Accounts Payable and Accounts Receivable Clerk Certificate, Income Tax Preparer Certificate, Payroll Accounting Clerk Certificate

**Program Sites:**

Lee County Campus, Evening Program, Distance Program

**Course Requirements for Bookkeeping Certificate**

A. <u>Required Major Core Courses</u> (18 SHC)	C-L-SHC
ACC 120 Prin. of Financial Acct	3-2-4
ACC 121 Principles of Managerial Acct.	3-2-4
ACC 150 Accounting Software Apps.	1-2-2
ACC 180 Practices in Bookkeeping	3-0-3
BUS 121 Business Mathematics	2-2-3
CIS 111 PC Literacy	1-2-2

Total Semester Hours Credit Required for Graduation: 18

**Semester Curriculum for Accounts Payable and Accounts Receivable Clerk Certificate**

1st Semester (Fall)	C-L-SHC
ACC 120 Prin. of Financial Acct	3-2-4
BUS 121 Business Mathematics	2-2-3
CIS 111 PC Literacy	1-2-2
	6-6-9
2nd Semester (Spring)	
ACC 121 Principles of Managerial Acct.	3-2-4
ACC 150 Acct. Software Applications	1-2-2
ACC 180 Practices in Bookkeeping	3-0-3
	7-4-9

Total Semester Hours Credit: 18

**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 121 Prin. of Managerial Acc.** 3-2-4  
*Prerequisite: ACC 120*  
This course is a continuation of accounting principles. 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 to satisfy the Comprehensive Articulation Agreement pre-major and/or elective course requirement.*

**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.

**ACC 180 Practices in Bookkeeping** 3-0-3  
*Prerequisites: ACC 120*  
This course provides advanced instruction in bookkeeping and record-keeping functions. Emphasis is placed on mastering adjusting entries, correction of errors, depreciation, payroll, and inventory. Upon completion, students should be able to conduct all key bookkeeping functions for small businesses.

**BUS 121 Business Math** 2-2-3  
This course covers fundamental mathematical operations and their application to business problems. Topics include payroll, pricing, interest and discount, commission, taxes, and other pertinent uses of mathematics in the field of business. Upon completion, students should be able to apply mathematical concepts to business.

**CIS 111 Basic PC Literacy** 1-2-2  
This course provides a brief overview of computer concepts. Emphasis is placed on the use of personal computers and software applications for personal and workplace use. Upon completion, students should be able to demonstrate basic personal computer skills.