



**Accounting Credential:  
Payroll Accounting Clerk Certificate  
C25100P0**

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of payroll accounting. 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, Bookkeeping Certificate, Income Tax Preparer Certificate

**Program Sites:**

Lee Campus - Evening Program, Distance Program

**Course Requirements for Payroll Accounting Clerk Certificate**

Required Major Core Courses (17/18 SHC)

ACC 120	Prin of Financial Acct	3-2-4
ACC 121	Principles of Managerial Acct.	3-2-4
ACC 140	Payroll Accounting	1-2-2
ACC 150	Acct. Software Applications	1-2-2
BUS 121	Business Mathematics	2-2-3
*CIS 110	Introduction to Computers	2-2-3

Total Semester Hours Credit Required for Graduation: 18

**Semester Curriculum for Payroll Accounting 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 110	Introduction to Computers	<u>2-2-3</u>
		7-6-10
2nd Semester (Spring)		
ACC 121	Principles of Managerial Acct.	3-2-4
ACC 140	Payroll Accounting	1-2-2
ACC 150	Acct. Software Applications	<u>1-2-2</u>
		5-6-8

Total Semester Hours Credit: 18

\*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 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 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 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.

**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 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.*