



Accounting Credential: Income Tax Preparer Certificate C25100T0

This certificate program is designed to prepare students for job opportunities in the accounting field in the specific area of income tax preparation. 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, Payroll Accounting Clerk Certificate

Program Sites:

Lee Campus - Evening Program, Distance Program

Course Requirements for Income Tax Preparer Certificate

Required Major Core Courses (17 SHC)	C-L-SHC
ACC 120 Prin of Financial Acct	3-2-4
ACC 121 Principles of Managerial Acct.	3-2-4
ACC 129 Individual Income Tax	2-2-3
ACC 130 Business Income Tax	2-2-3
BUS 121 Business Mathematics	2-2-3

Total Semester Hours Credit Required for Graduation: 17

Semester Curriculum for Income Tax Preparer Certificate

1st Semester (Fall)	C-L-SHC
ACC 120 Prin of Financial Acct	3-2-4
ACC 129 Individual Income Tax	2-2-3
BUS 121 Business Mathematics	<u>2-2-3</u>
	7-6-10

2nd Semester (Spring)	
ACC 121 Principles of Managerial Acct.	3-2-4
ACC 130 Business Income Tax	<u>2-2-3</u>
	5-4-7

Total Semester Hours Credit: 17

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

ACC 121 Principles of Managerial Accounting 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 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 to tax law, and complete various individual tax forms.

ACC 130 Business Income Taxes 2-2-3
 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 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.