



# Program Planning Guide

## Accounting and Finance, Income Tax Preparer Certificate (C25800T0)

**Program Length:** 2 semesters

**Program Sites:** Lee Main Campus - Day program with some evening courses available; Distance

**Career Pathway Options:** Associate in Applied Science Degree in Accounting and Finance

Suggested Course Schedule		Class	Lab	Work	Credits	Notes:
<b>1st Semester (fall)</b>						
ACC 120	Prin of Financial Accounting	3	2	0	4	
ACC 129	Individual Income Taxes	2	2	0	3	
BUS 125	Personal Finance	3	0	0	3	
	<b>Total Semester Hours</b>	8	4	0	10	
<b>2nd Semester (spring)</b>						
ACC 122	Prin of Financial Acct II	3	0	0	3	
ACC 130	Business Income Taxes	2	2	0	3	
	<b>Total Semester Hours</b>	5	2	0	6	
<b>Total Semester Hours Credit Required for Graduation: 16</b>						



## Course Descriptions

### **ACC 120      Prin of Financial Accounting**

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

### **ACC 122      Prin of Financial Acct II**

*Prerequisite: Take ACC 120*

This course provides additional instruction in the financial accounting concepts and procedures introduced in ACC 120. Emphasis is placed on the analysis of specific balance sheet accounts, with in-depth instruction of the accounting principles applied to these accounts. Upon completion, students should be able to analyze data, prepare journal entries, and prepare reports in compliance with generally accepted accounting principles.

### **ACC 129      Individual Income Taxes**

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 income 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**

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 125      Personal Finance**

This course provides a study of individual and family financial decisions. Emphasis is placed on building useful skills in buying, managing finances, increasing resources, and coping with current economic conditions. Upon completion, students should be able to develop a personal financial plan.