



# Program Planning Guide

## Accounting and Finance, Payroll Accounting Certificate (C25800P0)

**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	
BUS 125	Personal Finance	3	0	0	3	
CIS 110	Introduction to Computers	2	2	0	3	
	<b>Total Semester Hours</b>	8	4	0	10	
<b>2nd Semester (spring)</b>						
ACC 129	Individual Income Taxes	2	2	0	3	
ACC 140	Payroll Accounting	1	3	0	2	
ACC 150	Accounting Software Appl	1	3	0	2	
	<b>Total Semester Hours</b>	4	8	0	7	
<b>Total Semester Hours Credit Required for Graduation: 17</b>						



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## 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 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 140      Payroll Accounting**

*Prerequisite: Take one: 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**

*Prerequisite: Take one: 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.

**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.

**CIS 110      Introduction to Computers**

This course introduces computer concepts, including fundamental functions and operations of the computer. Topics include identification of hardware components, basic computer operations, security issues, and use of software applications. 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 for transfer under the CAA/ICAA as a premajor and/or elective course requirement.