



Program Planning Guide

Accounting and Finance, Small Business Financial Advisor Certificate (C25800)

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:
1st Semester (fall)						
ACC 120	Prin of Financial Accounting	3	2	0	4	
BUS 125	Personal Finance	3	0	0	3	
	Total Semester Hours	6	2	0	7	
2nd Semester (spring)						
ACC 121	Prin of Managerial Accounting	3	2	0	4	
ACC 140	Payroll Accounting	1	3	0	2	
ACC 150	Accounting Software Appl	1	3	0	2	
	Total Semester Hours	5	8	0	8	
Total Semester Hours Credit Required for Graduation: 15						



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 121 Prin of Managerial Accounting

Prerequisite: ACC 120

This course includes a greater emphasis on managerial and cost accounting skills. 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 for transfer under the CAA/ICAA as a premajor and/or elective course requirement.

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 150 Accounting Software Application

Prerequisite: Take one: ACC 115 or ACC 120

This course introduces microcomputer applications related to 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 accurately solve accounting problems.

ACC 220 Intermediate Accounting I

Prerequisite: Take ACC 120

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and extensive analysis of balance sheet components. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.

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.