



CENTRAL CAROLINA COMMUNITY COLLEGE

Program Planning Guide

CENTRAL CAROLINA
COMMUNITY COLLEGE
EVENING & DISTANCE
CHOICES

Credential: Income Tax Preparer Certificate (C25100T0)

Career Pathway Options: Associate in Applied Science Degree in Accounting, Diploma in Accounting (Higher entrance standards required), Payroll Accounting Certificate, Small Business Financial Advisor Certificate I and II.

Program Sites: Lee County Campus –Selected Evening; Distance Education

| Suggested Course Schedule: | HOURS | | | Grade | Semester | Notes |
|---------------------------------|------------------------------------|-----|--------|-------|----------|-------|
| | Class | Lab | Credit | | | |
| 1st Semester (Fall) | | | | | | |
| ACC 120 | Principles of Financial Accounting | 3 | 2 | 4 | | |
| ACC 129 | Individual Income Taxes | 2 | 2 | 3 | | |
| BUS 125 | Personal Finance | 3 | 0 | 3 | | |
| | | 8 | 4 | 10 | | |
| 2nd Semester (Spring) | | | | | | |
| ACC 122 | Financial Accounting II | 3 | 0 | 3 | | |
| ACC 130 | Business Income Taxes | 2 | 2 | 3 | | |
| | | 5 | 2 | 6 | | |
| Total Semester Hours Credit: 16 | | | | | | |

Course Descriptions:

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

ACC 122 Principles of Financial Accounting II 3-0-3

Prerequisite: 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 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 tax law, and complete various individual tax forms.

ACC 130 Business Income Taxes 2-2-3

Local Prerequisite: ACC 120

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 3-0-3

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.