**FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE**

**ACCOUNTING AND FINANCE/**

**SMALL BUSINESS ACCOUNTING CERTIFICATE (C25800C4)**

Effective: Fall 2022

Revised: 12/16/21

The Small Business Accounting Certificate is designed to provide students with the basic knowledge and skills necessary to utilize a computer to record accounting transactions using general ledger accounting software, prepare income tax returns and process payroll for the small business.

In addition to course work in accounting principles, theories, and practices students will complete courses in small business management, income tax preparation, accounting spreadsheets as well as courses in payroll and accounting software applications.

Upon completion of this program, students should be prepared to perform all accounting tasks for a small business or transfer the course credits to the Accounting program for an Associate of Applied Science degree.

Length: 2 Semesters

Prerequisite: Placement Test Equivalent

Award: Certificate

**FALL SEMESTER 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Prefix No.** | Title | **Class** | **Lab** | **Clinical** | **Credit** |
| ACC120 | Prin of Financial Accounting | 3 | 2 | 0 | 4 |
| ACC129 | Individual Income Taxes | 2 | 2 | 0 | 3 |
| BUS230 | Small Business Management | 3 | 0 | 0 | 3 |
|  |  | ----- | ----- | ----- | ----- |
|  | **Totals** | **8** | **4** | **0** | **10** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**SPRING SEMESTER 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Prefix No.** | Title | **Class** | **Lab** | **Clinical** | **Credit** |
| ACC130 | Business Income Taxes | 2 | 2 | 0 | 3 |
| ACC140 | Payroll Accounting | 1 | 3 | 0 | 2 |
| ACC150 | Accounting Software Appl | 1 | 3 | 0 | 2 |
|  |  | ----- | ----- | ----- | ----- |
|  | **Totals** | **4** | **8** | **0** | **7** |

**TOTAL REQUIRED CREDITS.... 17**

**Work-Based Learning Option**: NA