

## PERSONAL INCOME TAXATION (24 credits) Certificate 99-9132

### Intended learning outcomes:

- Perform basic technical skills in accounting principles and income tax
- Basic computer proficiencies in spreadsheets and Microsoft Office.
- Ability to communicate professionally, both verbally and in writing.
- Ability to perform basic math including algebra.
- Demonstrate office professionalism including ethics and confidentiality.

Course	Course Name	Credits	Lec-Lab
<b>Term 1</b>			
101-111	Accounting I	4	2 - 4
101-123	Income Tax Accounting	3	2 - 2
103-106	Introduction to MS Office Suites	3	3 - 0
804-110	Algebra (Compass over 44)	3	3 - 0
<b>Term 2</b>			
101-105	Accounting Spreadsheets	3	1 - 4
101-124	Applied Tax (VITA)	2	0 - 4
101-135	Payroll Accounting <sup>1</sup>	2	1 - 2
102-137	Business Communications	1	1 - 0
106-181	Office Professionalism	3	3 - 0

<sup>1</sup> Course has prerequisites.

### Course Descriptions

**101-105 Accounting Spreadsheets 3 Credits**  
 This course provides hands-on experience in reporting financial data utilizing a popular spreadsheeting program. The course focuses on the application of spreadsheeting software in the Accounting profession. A working knowledge of Microsoft Windows and a basic knowledge of the accounting cycle are recommended. It is helpful to take Accounting I concurrently.

**101-111 Accounting I 4 Credits**  
 This is an introductory course to the basic structure of accounting. Fundamental accounting concepts and principles are presented with their application to the analysis and recording of business transactions through the use of problems and a practice set. The course focus is on journalizing, posting, preparing financial statements, accounting for merchandisers, purchases, and banking transactions. A working knowledge of Microsoft Office is highly recommended.

**101-123 Income Tax Accounting 3 Credits**  
 Federal and state income tax laws are covered as related to the individual taxpayer. Emphasis is on learning to research and interpret tax laws and regulations. The student will study the law, then apply the law to illustrative cases and prepare appropriate tax forms.

**101-124 Applied Income Tax 2 Credits**  
 This course provides hands-on experience in preparing federal and state income tax returns for people in the community through the VITA program. Customer relations are an important component of this course.  
**Prerequisite: 101-123 Income Tax Accounting**

**101-135 Payroll Accounting 2 Credits**  
 This course emphasizes methods of computing wages and salaries, methods for keeping payroll records and the preparation of government reports. Included is a project requiring the student to record all the payroll information for a business during a three-month operating period. **Prerequisites: 101-111 Accounting I, 804-110 Elementary Algebra with Applications**

**102-137 Business Communications 1 Credit**  
 In Business Communications, students will learn the basics of professional and effective communication in business settings. Students will receive instruction and feedback on oral communication as well as the use of written communications to include business emails, memos, and letters. The importance of favorable and appropriate communication with both internal and external parties will be covered. All written communications will require keyboard use.

**103-106 Introduction to MS Office 3 Credits**  
 This course will introduce students to the Microsoft Office Suite and overview many of the core competencies of Outlook, Word, Excel, Access, PowerPoint, and Explorer. Students will develop the use of technology for both problem solving and decision-making and will be expected to learn to use the resources available to search for answers to problems.

**106-181 Office Professionalism 3 Credits**  
 The mission of the course is to empower students to enhance performance through personal self-management. The course, which is built around "Tom Rath's StrengthsFinder", provides an opportunity to develop both personally and professionally in effectively dealing with change. In addition, students will focus on the soft skills of team building and customer service through the use of problem-based video "field-trips".

**804-110 Elementary Algebra with Applications 3 Credits**  
 This course offers traditional algebra topics with applications. Learners develop algebraic problem solving techniques needed for technical problem solving and for more advanced algebraic studies. Topics include linear equations, exponents, polynomials, rational expressions, and roots and radicals. Successful completion of this course prepares learners to succeed in technical mathematics courses.

**Refer to BTC Catalog for complete course descriptions, program standards, and prerequisites information. BTC is an equal opportunity, access, affirmative action employer and educator.**