

## SMALL BUSINESS ACCOUNTING (28 credits) Certificate 99-9129

The Small Business Accounting Certificate is designed to prepare students for an entry-level position working as an accounting clerk or bookkeeper. Individuals who are responsible for the accounting and finance functions of a small business or for anyone who wants to better understand accounting related aspects will benefit from this certificate. All credits earned can also be applied toward an associate degree in accounting.

Course	Course Name	Credits	Lec-Lab
101-105	Accounting Spreadsheets	3	1 - 4
101-111	Accounting I	4	2 - 4
101-130	Accounting Information Systems	3	3 - 0
101-135	Payroll Accounting <sup>1</sup>	2	1 - 2
101-136	Computerized Accounting <sup>1</sup>	1	0 - 2
102-100	Introduction to Entrepreneurship <b>OR</b>	3	3 - 0
102-148	Introduction to Business		
102-110	Business Career Planning	1	1 - 0
102-130	Business Finance & Budget Management <sup>1</sup>	3	3 - 0
102-137	Business Communications	1	1 - 0
103-106	Introduction to MS Office	3	3 - 0
103-126	Introduction to QuickBooks	1	0 - 2
804-123	Math with Business Applications	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.

**101-130 Accounting Information Systems** **3 Credits**  
 This course helps students develop their professional judgment as accountants while studying the flow of information in an organization. Using scenarios, each transaction cycle is analyzed and studied for internal control weaknesses. Based on the analysis, the students are required to identify ways to strengthen any weakness identified. Students will learn flowcharting techniques and principles of system design.

**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 and 804-110 Elementary Algebra with Applications.**

**101-136 Computerized Accounting** **1 Credit**  
 This course is designed to build the bridge between a manual accounting system and a computerized system, explaining the "behind-the-scenes" actions of the computerized system. A popular computerized accounting software package is used to record business transactions within a computerized system and produce financial statements and various other reports for management. This course is designed to provide the user with an intermediate level of proficiency in a computerized accounting software package.  
**Prerequisite: 101-111 Accounting I or equivalent experience.**

**102-100 Intro to Entrepreneurship & Innovation** **3 Credits**  
 This course will incorporate lecture and discussion materials to improve students' understanding of basic business and entrepreneurship topics. It will include a hands-on component involving interaction with local employers, and community leaders will expose participants to business and management career opportunities available to AAS program graduates.

**102-110 Business Career Planning** **1 Credit**  
 Students will focus on personal and professional preparation for a career in business related occupations. Course covers interpersonal and intrapersonal success skills including self-esteem, understanding human behavior, creative problem solving and decision making, effective communication skills time management, setting priorities, and organizational techniques. Job search strategies will be introduced

**102-130 Business Finance and Budget Management** **3 Credits**  
 This is a basic finance course for managers and supervisors. The learner applies the skills necessary to achieve an understanding of the fiscal/monetary aspects of business. Each learner will demonstrate application of business types, cycles, forecasting, budgeting, expense control, and financial statement interpretation relevant to the supervisor as a non-accountant. These finance/accounting principles will then be applied to the managers role in decision-making and includes problem-solving case studies.  
**Prerequisites: 101-117 Accounting Fundamentals and 103-106 Introduction to MS Office**

**102-137 Business Communications** **1 Credit**  
 This course prepares students with both oral and written communication skills required in businesses. In addition to studying interpersonal communications, students learn to write documents typical of the corporate environment. Course activities may include job search materials, memo and letter writing, persuasive messages, formal reports, and effective use of electronic forms of communication. Students completing this course will have acquired the tools to craft effective business written documents and oral communications.

**102-148 Introduction to Business Organization & Management** **3 Credits**  
 Students will be introduced to business operations, focusing on a basic understanding of the activities, functions, and principles of business enterprises. This course covers the responsibilities and challenges of operating a business. The course emphasizes human relations, management, marketing, finance, labor relations, franchising, forms of ownership and careers.

**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. Office 2007 will be used.

**103-126 Intro to QuickBooks****1 Credit**

This course is designed to provide the user with a basic level of proficiency in QuickBooks. QuickBooks is used to record business transactions and produce financial statements and various other reports for management. A working knowledge of Microsoft Windows and a basic knowledge of the accounting cycle are recommended.

**804-123 Math with Business Applications****3 Credits**

This course covers...real numbers, basic operations, linear equations, proportions with one variable, percents, simple interest, compound interest, annuity, apply math concepts to the purchasing/buying process, apply math concepts to the selling process, and basic statistics with business/consumer applications.