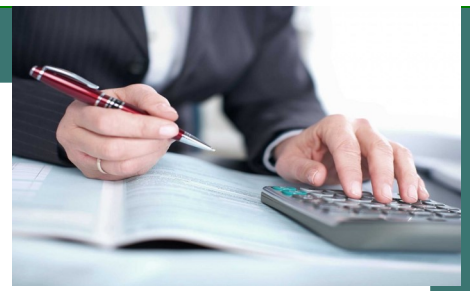


# Yavapai COLLEGE

## ACCOUNTING

### 2022-23



Yavapai College offers six **Accounting** programs to facilitate your entry into the accounting profession or become more proficient with your own finances. Our programs are designed to provide you with an expanded knowledge of basic accounting and business principles while emphasizing communication and computer skills. These programs prepare you for successful, productive employment in accounting and related fields as well as preparing you for successful transfer to business and accounting programs at other institutions.

#### **Bookkeeping Certificate** Credits

ACC 121 Introductory Accounting	3
ACC 115 Basic Tax Planning	3
CSA 126 Microsoft Office	3
<b>Total</b>	<b>9</b>

#### **Advanced Bookkeeping Certificate** Credits

ACC 121 Introductory Accounting	3
ACC 115 Basic Tax Planning	3
CSA 126 Microsoft Office	3
ACC 131 Principles of Accounting I	3
ACC 122 Payroll Accounting	3
ACC 160 Computer Accounting Practice	3
ACC 162 MS Excel & Access in Accounting	3
<b>Total</b>	<b>21</b>

#### **Basic Tax Certificate** Credits

ACC 121 Introductory Accounting	3
ACC 115 Basic Tax Planning	3
CSA 126 Microsoft Office	3
ACC 131 Principles of Accounting I	3
ACC 117 Advanced Tax	3
ACC 296 Accounting (Tax) Internship	3
<b>Total</b>	<b>18</b>

**New!**

#### **Advanced Tax Certificate—**

##### **IRS Enrolled Agent**

ACC 121 Introductory Accounting	3
ACC 115 Basic Tax Planning	3
CSA 126 Microsoft Office	3
ACC 131 Principles of Accounting I	3
ACC 132 Principles of Accounting II	3
ACC 117 Advanced Tax	3
ACC 296 Accounting (Tax) Internship	3
ACC 241 IRS Enrolled Agent Review Part 1	1
ACC 242 IRS Enrolled Agent Review Part 2	2
BSA 131 Intro To Business	3
BSA 237 Legal Environment of Business	3
MGT 233 Business Communication	3
MGT 132 Ethics in Business	3
<b>Total</b>	<b>36</b>

#### **Accounting Assistant Certificate** Credits

ACC 121 Introductory Accounting	3
ACC 115 Basic Tax Planning	3
CSA 126 Microsoft Office	3
ACC 131 Principles of Accounting I	3
ACC 122 Payroll Accounting	3
ACC 160 Computer Accounting Practice	3
ACC 162 MS Excel & Access in Acct	3
ACC 132 Principles of Accounting II	3
ACC 233 Intermediate Accounting I	3
ACC 234 Intermediate Accounting II	3
MGT 233 Business Communication	3
<b>Elective - Choose One:</b>	<b>3</b>
ACC 296 Accounting Internship (3)	3
BSA 131 Intro To Business (3)	3
BSA 237 Legal Environment of Business (3)	3
MGT 132 Ethics in Business (3)	3
<b>Total</b>	<b>36</b>

#### **Assoc. of Applied Science - Acct** Credits

ACC 121 Introductory Accounting	3
CSA 126 Microsoft Office	3
ACC 115 Basic Tax Planning	3
ACC 131 Principles of Accounting I	3
ACC 122 Payroll Accounting	3
ACC 160 Computer Accounting Practice	3
ACC 162 MS Excel & Access in Accounting	3
ACC 132 Principles of Accounting II	3
ACC 233 Intermediate Accounting I	3
ACC 234 Intermediate Accounting II	3
ACC 117 Advanced Tax	3
BSA 131 Intro To Business	3
<b>Electives-Select 6 credits from the following:</b>	<b>6</b>
ACC 296 Accounting Internship (3)	3
BSA 237 Legal Environment of Business (3)	3
MGT 132 Ethics in Business (3)	3
BSA 236 Principles of Econ-Micro (3)	3
MGT 233 Bus Comm (if not taken as Gen Ed)	3
General Education Studies	19
<b>Total</b>	<b>61</b>

**2022-23 accounting classes & info on the back**



# 2022-23 Accounting Classes

(all offered online; some also offered on campus or hybrid)

**ACC 115: Basic Tax Planning** (3) Techniques of federal individual, partnership and corporation income tax preparation. Emphasis on tax return preparation, with review of individual income tax law and applications of that law to tax return forms. Prereq: ACC 121 (concurrent enrollment allowed). *Usually offered in the **summer** in addition to **fall/spring**.*

**ACC 117: Advanced Tax Planning and Preparation** (3) Advanced study in individual corporate, and partnership taxation. Prerequisite: ACC 115. *Generally offered in the **spring** semester only.*

**ACC 121: Introductory Accounting** (3). General ledger bookkeeping and preparing financial statements. *Usually offered online in the **summer** in addition to **fall/spring** online and on the Prescott campus.*

**ACC 122: Payroll Accounting** (3). Payroll functions for a business including timekeeping techniques, payroll accounting records, check writing, preparation of federal and state payroll reports, insurance reports, and retirement plan reports. Manual recordkeeping and report submission as well as computerized payroll will be covered. Prerequisite: ACC 121. *Generally offered in the **spring** semester only.*

**ACC 131: Principles of Accounting I** (3). Principles and procedures of accrual accounting applied to preparation and interpretation of general purpose financial statements. *Usually offered online in the **summer** in addition to **fall/spring** online and on the Prescott campus.*

**ACC 132: Principles of Accounting II** (3). Fundamentals of managerial accounting with an emphasis on cost accounting, budgeting, and managerial decision-making. Prerequisite: ACC 131. *Generally offered **fall/spring** online and on the Prescott campus.*

**ACC 160: Computer Accounting with QuickBooks** (3). Use of QuickBooks for general ledger bookkeeping and personal finance. Emphasis on solving advanced accounting simulations. Prerequisite: ACC 121 or ACC 131. *Generally offered **fall/spring** online.*

**ACC 162: Microsoft Excel and Access in Accounting Applications** (3). Use of the spreadsheet software Microsoft Excel and the database software Microsoft Access in the analysis of financial data and generating accounting reports. Prerequisite: CSA 126 (or CSA 138 and CSA 139) and ACC 121. Recommended preparation: ACC 131 and ACC 132. *Generally offered in the **Spring** semester only.*

**ACC 233: Intermediate Accounting I** (3) Financial accounting topics, including generally accepted accounting principles application, as well as rationale and clarification of the reasons for specific accounting principles. Includes analysis and use of balance sheets, cash and receivables, inventories, and temporary and long-term investments. Prerequisite: ACC 131. *Generally offered in the **Fall** semester only.*

**ACC 234: Intermediate Accounting II** (3) Financial accounting topics, including generally accepted accounting principles application, as well as rationale and clarification of the reasons for specific accounting principles. Includes analysis and use of balance sheets, cash and receivables, inventories, and temporary and long-term investments. Prerequisite: ACC 233. *Generally offered in the **Spring** semester only.*

**ACC 241: IRS Enrolled Agent Review Part 1** (1) Prepares students to sit for the first of three IRS Enrolled Agent exams, known as the SEE (Special Enrollment Exams) for Individual taxpayers. Topics include preliminary work and filing requirements, advising, income and assets, deductions and credits, and specialized returns. Prerequisite: none; ACC 115/117 strongly recommended. S/U grading. *Generally offered online in the **Summer** semester only.*

**ACC 242: IRS Enrolled Agent Review Part 2** (2) Prepares students to sit for the Business and Representation IRS Enrolled Agent exams, known as the SEE (Special Enrollment Exams). Topics include financial information and returns for a variety of business entities, as well as client *representation* before the IRS. Prerequisite: ACC 241. S/U grading. *Generally offered online in the **Fall** semester only.*

**ACC 296: Internship (Accounting)** (3) Supervised field experience in public tax preparation (VITA or private) or an individualized accounting placement. S/U grading. *Generally offered in the **Spring** semester only.*



<https://www.yc.edu/v6/schools/bucs/accounting.html>

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