

BOOKKEEPING/ACCOUNTING ASSISTANT (BOAA)

BOAA-110 Small Business Accounting

3 Credits

Lecture: 1 hour per week, **Lab:** 2 hours per week

Offering: Fall and Spring Only, All Years

This course introduces students to accounting procedures for individual proprietorship businesses. Emphasis is placed on the accounting cycle, double-entry accounting, payroll, and procedures for handling transactions associated with both service and merchandising businesses. Students will practice proper accounting procedures manually and/or on spreadsheet software. It is also helpful to those who want to upgrade business skills for improved employability. Students may not receive duplicate credit for BOAA-110 (ACCT-110) and ACCT-201.

Pre/Corequisites: CAOT-130

BOAA-111 Small Business Accounting II

3 Credits

Lecture: 1 hour per week, **Lab:** 2 hours per week

Offering: Fall and Spring Only, All Years

This course is a continuation of BOAA-110 with an introduction to accounting procedures for partnerships and corporations. Emphasis will include asset valuation, inventory valuation, and financial statement analysis for small businesses.

Prerequisites: ACCT-110, ACCT-201, or BOAA-110

BOAA-113 Payroll Accounting

3 Credits

Lecture: 1 hour per week, **Lab:** 2 hours per week

Offering: Spring Only, All Years

This course provides an in-depth study of payroll and independent contractors, how to calculate gross wages for hourly and salaried employees, mandatory and voluntary withholdings, employer taxes, recording payroll, and state and federal record keeping requirements. Current tax rates and current tax forms will be used. Some emphasis will be placed on computerized payroll accounting. Completion of a payroll practice set is required.

Prerequisites: ACCT-110, ACCT-201, or BOAA-110

BOAA-140 Quickbooks

3 Credits

Lecture: 1 hour per week, **Lab:** 2 hours per week

Offering: Fall and Spring Only, All Years

This course provides essential training in QuickBooks Online. The course will focus on recording transactions, managing invoices, and tracking expenses, as well as advanced features like creating purchase orders, setting up sales tax, preparing journal entries, transferring funds, and adjusting inventory. Students will also learn to create reports using class and location tracking, set up user permissions, and customize QuickBooks for their business needs.

Prerequisites: ACCT-110, ACCT-201, or BOAA-110

Pre/Corequisites: CAOT-130

BOAA-150 10-Key Skill Building

1 Credit

Lecture: 1 hour per week

Offering: Fall, Spring, and Summer, All Years

This course introduces the methods used for 10-key data entry and calculators using a computer program and number key pad. The 10-key data entry is used in most bookkeeping, inventory control, and accounting services.

BOAA-243 Fraud Investigation

1 Credit

Lecture: 1 hour per week

Offering: Fall and Spring Only, All Years

This course will introduce students to the concepts of how and why accounting fraud is committed, how to assess where an organization is at the greatest risk for fraud, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved.

Pre/Corequisites: ACCT-111, ACCT-202, or BOAA-111

BOAA-246 Current Business Taxes

3 Credits

Lecture: 1 hour per week, **Lab:** 2 hours per week

Offering: Fall Only, All Years

This course provides necessary information to state, and federal taxes that are currently paid by area businesses. The course will examine business licenses, property tax, sales and use tax, income tax on corporations, and payroll related taxes. Other federal compliance reports will also be discussed. Current tax rates and current tax forms will be used.

Prerequisites: ACCT-111, ACCT-202, or BOAA-111

BOAA-290 Bookkeeping/Accounting Assist Internship

3 Credits

Lecture: 1 hour per week, **Lab:** 2 hours per week

Offering: Fall, Spring, and Summer, All Years

This course is the capstone course for the Bookkeeping/Accounting Assistant program and should be taken after the completion of all required bookkeeping and accounting courses. This course consists of 135 hours of an off-campus internship which allows for the practical application of concepts learned throughout the program. Emphasis will be on accounting records of an existing business, records management, efficient telephone use, employee/employer relations, customer service, resumes, cover letters, interview techniques, and stress/time management.

Prerequisites: ACCT-140 or BOAA-140, ACCT-246 or BOAA-246

Pre/Corequisites: ACCT-113 or BOAA-113