

**Accounting, Certificate of Technical Studies
BRCC Catalog 2020-2021**

Required Courses	Course Taken	Sem/Yr Taken	Grade Earned	Grade Req.	Hours
Financial Accounting I (ACCT 2313) ¹				>=C	3
Financial Accounting II (ACCT 2323) ^{1,2}				>=C	3
Introduction to Auditing (ACCT 2103) ³				>=C	3
Introduction to Managerial Accounting (ACCT 2213) ³				>=C	3
Computer Based Accounting (ACCT 2413) ³				>=C	3
Accounting Information Systems (ACCT 2353) ³				>=C	3
Accounting Elective (<i>see below</i>)				>=C	3
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Total Hours					24

Accounting Electives - *Choose from the following* :

- ACCT 2123³ Introduction to Governmental and Not-for-Profit Accounting
- ACCT 2513⁴ Payroll Accounting
- ACCT 2613⁴ Intro. To Federal Taxation

¹Students may take ACCT 2113 in place of ACCT 2313 & 2323. Students choosing this option must then take an additional ACCT elective. Credit will not be given for both ACCT 2313/2323 and ACCT 2113.

²Prerequisite is ACCT 2313.

³Prerequisite is ACCT 2323 or 2113.

⁴Prerequisite is ACCT 2313 or 2113.

