

**Accounting, Certificate of Technical Studies  
BRCC Catalog 2021-2022**

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

Accounting Electives - *Choose from the following* :

ACCT 2123<sup>3</sup> Introduction to Governmental and Not-for-Profit Accounting

ACCT 2513<sup>4</sup> Payroll Accounting

ACCT 2613<sup>4</sup> Intro. To Federal Taxation

<sup>1</sup>Students 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.

<sup>2</sup>Prerequisite is ACCT 2313.

<sup>3</sup>Prerequisite is ACCT 2323 or 2113.

<sup>4</sup>Prerequisite is ACCT 2313 or 2113.

