

Enrolled Agent, 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) ¹				>=C	3
Financial Accounting II (ACCT 2323) ²				>=C	3
Intro. To Federal Taxation (ACCT 2613) ³				>=C	3
Payroll Accounting (ACCT 2513) ³				>=C	3
Computer-Based Accounting (ACCT 2413) ⁴				>=C	3
Advanced Federal Taxation (ACCT 2623) ⁵				>=C	3
Accounting Elective ⁶				>=C	3
Enrolled Agent Policies and Procedures (ACCT 2633) ⁷				>=C	2
Total Hours					23

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 2313 or 2113.

⁴Prerequisite is Acct 2323 or 2113.

⁵Prerequisite is Acct 2613.

⁶Accounting Electives:

ACCT 2123 Introduction to Governmental and Not-for-Profit Accounting

ACCT 2103 Introduction to Auditing

⁷Prerequisite is Acct 2623 or ACCT 2613 with Department approval.