

# BUSINESS ACCOUNTING (BUSA)

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**BUSA 100** **36 Hours**

**Accounting Fundamentals for Bookkeepers**

Accounting fundamentals covers foundational topics, such as accounting for purchases, analyzing business transactions, and how accounting acts as the language of business. Upon completion students will understand the basics of accounting fundamentals in preparation for the bookkeeping certification exam. *(Apportionment)*

**BUSA 101** **36 Hours**

**Accounting Principles for Bookkeepers**

Prerequisite BUSA 100 Accounting Fundamentals for Bookkeepers. This course covers accounting for partnerships, long-term bonds, and the statement of cash flows, among other pieces of vital bookkeeping knowledge. The course prepares students for part two of the certification exam - Accounting Principles. *(Apportionment)*

**BUSA 102** **36 Hours**

**Payroll Fundamentals for Bookkeepers**

Prerequisite BUSA 100 Accounting Fundamentals for Bookkeepers. Payroll fundamentals covers foundational topics, such as accounting for computing wages, social security, taxes, withholdings, and analyzing and journalizing payroll transactions. Upon completion students will understand the basics of payroll fundamentals in preparation for the bookkeeping certification exam. *(Apportionment)*

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