

## Blue Marble University

### Associate of Business Science (ABS): Bookkeeping and Tax Preparation

#### Curriculum and Course Descriptions

Rather than individual courses, the program is set up as six modules covered over a two year period. A laboratory fee estimated at about \$100 to cover the cost of software applications and other materials should be budgeted by the student. Substantial study of the Internal Revenue Service website and IRS Code occurs throughout the program. The program relies heavily on Internet resources and in some cases may rely on Internet training and study aids.

Term	Year 1	Year 2
1	<b>Business Accounting:</b> Covers the types of financial statements and accounting methods	<b>Payroll taxes and other Withholding taxes, Federal and State:</b> Presents the nuts and bolts of payroll deduction calculations and reporting requirements.
2	<b>Bookkeeping for Business:</b> How to set up the books for a business including practical exercises relating to popular kinds of businesses. Includes a discussion of types of business entities including how to form basic business entities such as partnerships and corporations.	<b>Using Quicken and automated accounting software.</b> A review of internet based accounting/bookkeeping programs. The purpose of this segment is to teach the student how to implement automated accounting programs.
3	<b>Tax Returns and Tax Preparation:</b> In depth practice with Individual, Schedule C, and Corporate Tax Returns	<b>How to Start a Bookkeeping and Tax Preparation Business:</b> Includes how to set up the books for a small business

CREDITS: Each of the six modules is the equivalent of 3 courses having 4 credits each. Consequently, the program comprises a total of 72 Trimester Credits, which in turn is equivalent to 60 Semester Credits. This will be stated as well in the Student's Transcript.