## Accounting Clerk, CC

Changes:

Upon successful completion of this program, students should be able to:

* ~~accurately~~ analyze and record~~, journalize, and adjus~~t accounting transactions ~~and closing entries;~~
* ~~accurately~~ analyze and interpret basic financial statements;
* ~~accurately~~ prepare and account for basic payroll;
* ~~accurately prepare basic budgets (equal to #3 under AAS Accounting).~~

Rewritten:

Upon successful completion of this program, students should be able to:

* analyze and record accounting transactions;
* analyze and interpret basic financial statements;
* prepare and account for basic payroll;
* use basic business and accounting computerized tools and systems.

## Accounting Assistant, AAS

Changes:

Upon successful completion of this program, students should be able to:

* ~~accurately~~ analyze and record~~, journalize, and adjus~~t accounting transactions ~~and closing entries;~~
* ~~accurately~~ analyze and interpret ~~basic~~ financial statements;
* ~~accurately~~ prepare basic budgets;
* identify and explain the basics of general fund accounting as used in municipal governments;
* identify and explain basic tax concepts with regard to individuals, partnerships, and corporations;
* ~~identify and explain the issues and objectives auditors face during the audit of financial statements;~~
* ~~accurately~~ prepare product cost sheets ~~in order~~ to price manufactured goods;
* ~~accurately prepare accounting records for a business entity using Quickbooks.~~

Rewritten:

Upon successful completion of this program, students should be able to:

* analyze and record accounting transactions;
* analyze and interpret basic financial statements;
* prepare basic budgets;
* identify and explain the basics of general fund accounting as used in municipal governments;
* prepare product cost sheets to price manufactured goods;
* use basic business and accounting computerized tools and systems.