ACCOUNTING CLERK

DIPLOMA – 32 CREDITS

About this program

The Accounting Clerk certificate provides the principle knowledge and skills of accounting necessary to assist accountants in preparing transactions and reconciling accounts. Accounting clerks may also assist in preparing payroll and gathering information necessary to prepare income taxes. Skills include both manual and computerized accounting concepts and applications.

Program outcomes

1. Demonstrate application of a variety of software programs, including integrated accounting software.
2. Apply accounting theory to service and merchandising organizations.
3. Calculate payroll, maintain records and prepare reports in compliance with state and federal requirements.
4. Apply accounting theory to corporate organizations.
5. Demonstrate the ability to prepare financial statements.
6. Apply the Internal Revenue Code as it relates to individual income taxes.

Curriculum overview

Crds	Requirement type
20	Required courses
6	Restricted electives in courses
3	Restricted electives in MnTC Goal Areas
3	Restricted electives in special requirements
32	**Total**

Developmental courses note: A student may be required to enroll in developmental courses in reading, writing and math. A student's scores on the Accuplacer assessment will determine enrollment in developmental courses. The purpose of developmental courses is to prepare students for the demands of a college-level curriculum. *Credits may vary.*

Accreditation: Minnesota State Community and Technical College is accredited by the Higher Learning Commission, a regional accreditation agency recognized by the U.S. Department of Education. The Higher Learning Commission 230 South LaSalle Street, Suite 7-500 Chicago, IL 60604-1411 http://www.ncahigherlearningcommission.org Phone: 312.263.0456 / 800.621.7440

© 2026 Minnesota State Community and Technical College. We reserve the right to periodically update information without notice. The information in this publication should not be regarded as contractual in nature.

Curriculum requirement details

Required courses

Course	Crds
ACCT1101 - Payroll	3
ACCT1124 - Spreadsheet Applications	3
ACCT2211 - Financial Accounting I	3
ACCT2212 - Financial Accounting II	3
ACCT2218 - QuickBooks	2
ACCT2255 - Income Tax-Individual	3
BUS1100 - Business Computers	3

Other requirements or restricted electives

6 credits from one or more of these Courses:

Course title	Credits
ACCT2210 - Managerial Accounting	4
ACCT2256 - Income Tax-Business	3
AGRI1170 - Introduction to Agribusiness	3
BUS1141 - Introduction to Business	3
BUS2150 - Legal Environment of Business	3
BUS2204 - Principles of Management	3
BUS2206 - Principles of Marketing	3
HRES1122 - Human Resource Management	3
HRES1130 - Benefits Administration	3

---

3 credits from these Goal Areas:

- 1. Communication

Special Requirement: 3 credits

- BUS1141 - Introduction to Business BUS2150 - Legal Environment of Business BUS2204 - Principles of Management BUS2206 - Principles of Marketing HRES1122 - Human Resource Management HRES1130 - Benefits Administration AGRI1170 - Introduction to Ag

---

© 2026 Minnesota State Community and Technical College. We reserve the right to periodically update information without notice. The information in this publication should not be regarded as contractual in nature.

Course summaries

ACCT1101 - Payroll ..... ***(3 credits)***
This course covers the various tax laws pertaining to the computation and payment of salaries and wages. Topics include preparation of employment records, payroll registers, time cards, employee earnings records and government payroll reports.

ACCT1124 - Spreadsheet Applications ..... ***(3 credits)***
This course provides students with in-depth coverage of a spreadsheet application as used in a business setting. Students should be familiar with Windows and word processing.

Prerequisites:

- BUS1100

ACCT2211 - Financial Accounting I ..... ***(3 credits)***
This course introduces students to the content and concepts underlying financial statements. Course content includes study of the accounting model, financial statements, merchandise accounting, internal controls and accounting for assets. The course focuses on using accounting information for decision making.

ACCT2212 - Financial Accounting II ..... ***(3 credits)***
This course continues the introduction to the content and concepts underlying basic financial statements. Major content includes income measurement, accrual accounting, accounting theory, time-value of money, accounting for current and long-term liabilities, owner's equity for sole proprietorships, partnerships and corporations, statement of cash flows and financial statement analysis.

Corequisites:

- ACCT2211

ACCT2218 - QuickBooks ..... ***(2 credits)***
This course is an introduction to computerized accounting applications and software used in the business environment. Topics may include general ledger accounting, payroll procedures, accounts receivable, accounts payable, inventory and depreciation.

Prerequisites:

- ACCT2211
- BUS1100

ACCT2255 - Income Tax-Individual ..... ***(3 credits)***
This course provides an explanation and interpretation of the Internal Revenue Code as applied to individual income tax returns. Topics covered include filing requirements, filing status, gross income and exclusions, business income and expenses, tax credits and tax estimates.

BUS1100 - Business Computers ..... ***(3 credits)***
Students will utilize business computer software applications including word processing, spreadsheets, databases and presentation software to solve business problems, emphasizing professional design and organization. Additional topics include basic computer hardware, computer security and ethics, privacy concerns and professional communication standards.

ACCT2210 - Managerial Accounting ..... ***(4 credits)***
This course focuses on providing financial information to management for strategic decision-making related to cost analysis and cost management.

ACCT2256 - Income Tax-Business ..... ***(3 credits)***
This course provides an explanation and interpretation of the Internal Revenue Code as applied to sole proprietorships, partnerships and corporations. Topics include business income, expenses, business tax credits, withholding and payment of established estate and trust tax issues.

AGRI1170 - Introduction to Agribusiness ..... ***(3 credits)***
This course is an introduction to the economic environment of the agribusiness sectors of our economy. The course examines the role agriculture plays in the U.S. and global economies. Concepts to be examined include but are not limited to management of agribusiness, marketing of agribusiness, finance of agribusiness and government involvement in agriculture and agribusiness.

BUS1141 - Introduction to Business ..... ***(3 credits)***
Whether Business majors or simply curious about the field, students in this course examine how businesses operate in today's global economy and how various roles contribute to organizational success. Special emphasis is placed on career discovery, with students identifying potential professional interests and aligning their interests with business functions. Students explore current trends, ethical considerations and the impact of technology on business practices while also learning about the skills and qualifications needed for business careers.

© 2026 Minnesota State Community and Technical College. We reserve the right to periodically update information without notice. The information in this publication should not be regarded as contractual in nature.

BUS2150 - Legal Environment of Business ..... ***(3 credits)***
This course offers an overview of the American legal system and provides an introduction to what a business person should know about the law and the American legal system. Major content areas include the court system, trial process, alternative dispute resolution, business and the Constitution, the administrative process, torts and product liability, common law of contracts, employment law, employment discrimination, anti-trust law, international business and ethics.

BUS2204 - Principles of Management ..... ***(3 credits)***
This course examines the historical and philosophical foundations of management as well as current theory and practices. Managerial decisions as a planner, organizer, motivator, controller and leader of a diverse workforce in a competitive environment are identified and evaluated. The course is a study of the basic principles of business management, including the functional, scientific, behavioral and systems approaches along with the role of projects in contemporary organizations. Current literature, concepts, models and applications may be included as well as the use of case studies.

BUS2206 - Principles of Marketing ..... ***(3 credits)***
This course examines the business function of marketing and will enhance students' decision-making skills in a global market. The course focuses on how marketers create value by satisfying customer needs and wants by analyzing which target markets the organization can best serve, and the appropriate strategies to serve these markets. This course will also discuss the implications of environmental factors (including the digital environment) that can impact the marketing strategies of a business. Topics include business and consumer markets, branding and product strategies, marketing research, digital marketing concepts, pricing, promotion and supply chain management.

HRES1122 - Human Resource Management ..... ***(3 credits)***
This course is an introduction to the basic principles of human resource functions and services. It provides a background and understanding for further human resource courses.

HRES1130 - Benefits Administration ..... ***(3 credits)***
This course covers basic knowledge and information about the various types of benefits that are typically offered by employers for their employees.

© 2026 Minnesota State Community and Technical College. We reserve the right to periodically update information without notice. The information in this publication should not be regarded as contractual in nature.

ACCOUNTING CLERK
DIPLOMA – 32 CREDITS

Program Plan — "Spring Start"
Locations: Moorhead,Online

1st Spring Term (9 credits)

Courses

Course	Crds
ACCT2211 - Financial Accounting I	3
BUS1100 - Business Computers	3

3 credits in one or more of the following:

Goal Area 1. Communication

1st Fall Term (12 credits)

Courses

Course	Crds
ACCT1101 - Payroll	3
ACCT1124 - Spreadsheet Applications	3
ACCT2212 - Financial Accounting II	3
ACCT2255 - Income Tax-Individual	3

2nd Spring Term (11 credits)

Courses

Course	Crds
ACCT2218 - QuickBooks	2

6 credits in one or more of the following:

ACCT2210 - Managerial Accounting 4
ACCT2256 - Income Tax-Business 3
AGRI1170 - Introduction to Agribusiness 3
BUS1141 - Introduction to Business 3
BUS2150 - Legal Environment of Business 3
BUS2204 - Principles of Management 3
BUS2206 - Principles of Marketing 3
HRES1122 - Human Resource Management 3
HRES1130 - Benefits Administration 3

3 credits in one or more of the following:

BUS1141 - Introduction to Business BUS2150 - Legal Environment of Business BUS2204 - Principles of Management BUS2206 - Principles of Marketing HRES1122 - Human Resource Management HRES1130 - Benefits Administration AGRI1170 - Introduction to Ag

© 2026 Minnesota State Community and Technical College. We reserve the right to periodically update information without notice. The information in this publication should not be regarded as contractual in nature.