

INTERNAL REVENUE AGENT

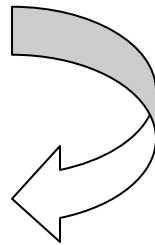
Required Accounting Courses

PRINCIPLES OF ACCOUNTING

Fundamentals of financial accounting theory and practice, analysis of assets, liabilities, owner's equity accounts, allocation, estimation, and accrual procedures, financial statement preparation and interpretation. Accounting procedures that help business managers in decision-making: manufacturing cost methods, budgets, tax considerations, and methods of analyzing and interpreting financial statements.

POSSIBLE COURSE TITLES:

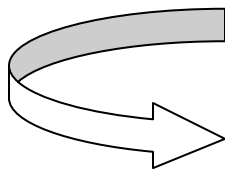
Introduction to Accounting 1 & 2
Introduction to Financial Accounting
Principles of Accounting 1 & 2
Principles of Financial Accounting
Introduction to Managerial Accounting



NOTE: In some instances, work experience can be substituted for coursework

INTERMEDIATE ACCOUNTING

Accounting theory and practice as it relates to current assets, including monetary assets, receivables, and inventories. The standard setting process, present value application, accounting for discontinued operations and extraordinary items, and preparation of financial statements. Inventory valuation, plant assets, intangible assets, current liabilities, bonds, contingencies and stockholders, equity, earnings per share for both simple and complex capital structures. Investments, revenue recognition, deferred taxes, pension plans and leases. Accounting changes, financial statement analysis and disclosure issues.

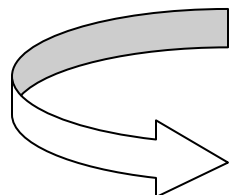


POSSIBLE COURSE TITLES

Intermediate Accounting I, II, and III
Financial Accounting
Introduction to Financial Reporting

COST ACCOUNTING

Application of general accounting principles to the recording, analysis, interpretation of material, labor, and overhead costs for division, functions, departments, and operations. Product cost systems, job cost systems, and factory overhead cost.



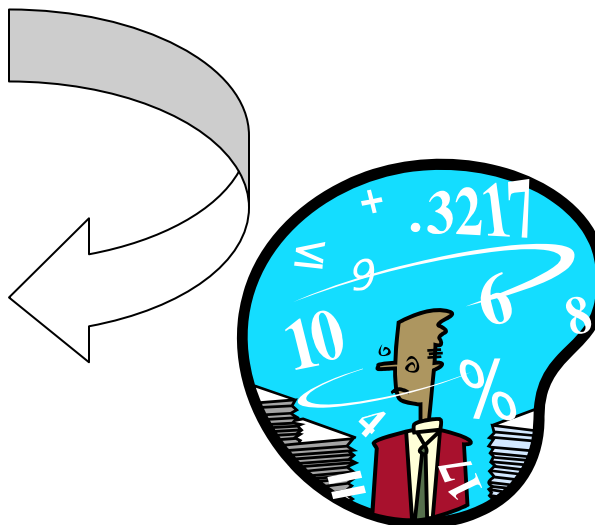
POSSIBLE COURSE TITLES
Cost Accounting
Managerial Accounting
Principles of Management Accounting

ADVANCED ACCOUNTING

Highly complex issues such as: current issues in the accounting field, foreign currency transactions and statements, special entities of estates, trusts, and reorganizations, governmental and non-profit accounting, consolidations and mergers, any study that included large organizations with international multi-subdivision impact.

POSSIBLE COURSE TITLES

Advanced Accounting
Advanced Financial Accounting
Advanced Accounting Theory
Advanced Accounting Problems
Advanced Financial Reporting Issues
Not-for-Profit Accounting
Consolidations and Mergers
Consolidations and Partnerships
Financial Accounting III
Financial Reporting II
Governmental Accounting
Government Entities
International Accounting

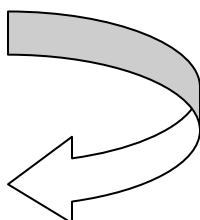


AUDITING

Generally accepted auditing standards and procedures used in examining financial statements and supporting procedures used in examining financial statements and supporting records, the auditor's responsibilities to third parties, the evaluation of the client's internal control, and the ethics of the profession.

POSSIBLE COURSE TITLES

Assurance Services
Auditing
Introduction to Auditing
Auditing and Control
Auditing Theory and Practice



OTHER BUSINESS COURSES - POSSIBLE COURSE TITLES

FINANCE	MATHEMATICS	ECONOMICS	BUSINESS
Financial Management	Quantitative Analysis	Managerial Economics	International Business
Financial Accounting	Statistics	Microeconomics	Business Law
Public Finances	Business Statistics	Macroeconomics	Taxation
Investments	College Algebra	Applied Economics	Marketing
Corporate Finance	Business Calculus		Business Ethics

TOTAL COURSES REQUIRED: 30 hours Accounting **OR** 24 hours of Accounting and 6 hours of other Business Courses. Under either qualifying coursework criteria, you will need at least one course in each of the five accounting areas listed above.