

**Enrolled Agent, Certificate of Technical Studies**  
**BRCC Catalog 2023-2024**

Required Courses	Course Taken	Sem/Yr Taken	Grade Earned	Grade Req.	Hours
Financial Accounting I (ACCT 2313) <sup>1</sup>				>=C	3
Financial Accounting II (ACCT 2323) <sup>1,2</sup>				>=C	3
Intro. To Federal Taxation (ACCT 2613) <sup>3</sup>				>=C	3
Payroll Accounting (ACCT 2513) <sup>3</sup>				>=C	3
Computer-Based Accounting (ACCT 2413) <sup>4</sup>				>=C	3
Advanced Federal Taxation (ACCT 2623) <sup>5</sup>				>=C	3
Accounting Elective ( <i>see below</i> )				>=C	3
Enrolled Agent Policies and Procedures (ACCT 2633) <sup>6</sup>				>=C	2
<b>Total Hours</b>					<b>23</b>

Accounting Electives - *Choose from the following:*

ACCT 2123<sup>4</sup> Introduction to Governmental and Not-for-Profit Accounting

ACCT 2103<sup>4</sup> Introduction to Auditing

<sup>1</sup>Students may take ACCT 2113 in place of ACCT 2313 & 2323. Students choosing this option must then take an additional ACCT elective. Credit will not be given for both ACCT 2313/2323 and ACCT 2113.

<sup>2</sup>Prerequisite is ACCT 2313.

<sup>3</sup>Prerequisite is ACCT 2313 or 2113.

<sup>4</sup>Prerequisite is ACCT 2323 or 2113.

<sup>5</sup>Prerequisite is ACCT 2613.

<sup>6</sup>Prerequisite is ACCT 2623 or ACCT 2613 with Department approval.