



Business Administration Accounting

Program Information

The Associate of Applied Science Degree in Business Administration, Accounting option at Trenholm State Community College provides students with the fundamentals of accounting principles and procedures. These principles and procedures facilitate careers in public and private accounting, including both State and Federal government entities.

The major areas studied in the Accounting program include the following: business functions, basic and advanced accounting principles, managerial accounting, advanced accounting application on microcomputer (computerized managerial); payroll accounting applications, income tax accounting principles and procedures, intermediate accounting, computerized QuickBooks accounting, governmental & not-for-profit accounting; electronic calculations, and more.

Accounting, Bookkeeping, Payroll, Financial and Auditing Clerks held more than 1,707,700 million jobs in 2018 and are employed in every industry. Trenholm State offers a complete program to prepare students for entry level positions in the business community as an accounting apprentice, assistant or accountant trainee.

Occupational Choices

Accounting, bookkeeping, payroll, and auditing clerks work with financial records. Other clerks in the accounting field who perform similar duties include: a bookkeeper; accounts receivables, payable, inventory control personnel; and account collectors; billing and posting clerks and machine operators; brokerage clerks; credit authorizers, checkers, and clerks; payroll and timekeeping clerks; procurement clerks; and tellers in the banks and credit unions.

Source: Bureau of Labor and Statistics Occupational Outlook Handbook, 2019 Survey

Average Full-Time Wage

In the median wage and salary annual earnings of accounting, bookkeeping, payroll, financial and auditing clerks were \$19.35 per hour. Salaries ranged from \$22,940 to \$57,920. Employment opportunities are expected to grow and earnings can range from entry level positions to much higher incomes for certified and experienced individuals.

Source: Bureau of Labor and Statistics Occupational Outlook Handbook, 2019 Survey

Awards Available

Associate of Applied Science
Business Administration
Accounting

Short Term Certificate
Business Administration
Accounting

Program Contact

Mr. Kenny Ward
Program Coordinator/ Instructor
334-420-4328
Location: Library Tower - 2nd & 3rd Floors

As part of ongoing planning and evaluation, the College regularly evaluates student learning outcomes for each program.

Estimated Program Length & Cost *

<u>Award</u>	<u>Length</u>	<u>Credit Hours</u>	<u>Tuition/Fees</u>	<u>Books</u>	<u>Tools</u>	<u>Supplies</u>
Associate Degree	6 Terms	62	\$9,858	\$2,500	\$100	\$500
Short Term Certificate	3 Terms	28	\$4,452	\$1,500	\$100	\$250

* Tax not included. Prices are subject to change without prior notice; cost of books may vary considerably among suppliers. Cost of general education books is in addition to the total listed above. The length of the program is based on full-time status of 12-15 credit hours per term. Enrollment in transitional level general education courses will alter the length of the program.

Associate of Applied Science Business Administration Accounting

General Education Requirements (18-19 hours)

Area I - Written Composition (6 hours)

ENG-101	English Composition I	3
ENG-102	English Composition II	3

Area II - Humanities & Fine Arts (3 hours)

(Humanities and Arts disciplines include but are not limited to: Area/Ethnic Studies, Art and Art History, Foreign Languages, Music and Music History, Philosophy, Ethics, Religious Studies, Theater and Dance.)

Note: If SPH-106, SPH-107, SPA-101 or SPA-102 has been taken an additional 3 semester hours in Humanities and Fine Arts must be taken to satisfy requirements in Area II.

Arts:

ART-100	Art Appreciation	3
MUS-101	Music Appreciation	3

Humanities:

PHL-106	Intro to Philosophy	3
PHL-206	Ethics & Society	3
REL-100	History of World Religions	3
REL-151	Survey of Old Testament	3
REL-152	Survey of New Testament	3
SPA-101	Intro Spanish I	3
SPA-102	Intro Spanish II	3
SPH-106	Fundamentals of Oral Comm	3
SPH-107	Fundamentals of Public Speaking	3

Literature:

ENG-251	American Literature I	3
ENG-252	American Literature II	3
ENG-261	English Literature I	3
ENG-262	English Literature II	3
ENG-271	World Literature I	3
ENG-272	World Literature II	3

Area III - Natural Science & Mathematics (6-7 hours)

(In addition to Mathematics, disciplines in the Natural Sciences include: Astronomy, Biological Sciences, Chemistry, Geology, Physical Geography, Earth Science, Physics, and Physical Science.)

Note: 3 semester hours in MTH must be completed. Additional hours can be taken in the Natural Science area.

Mathematics:

MTH-100	Intermediate Algebra	3
MTH-110	Finite Mathematics	3
MTH-112	Precalculus Algebra	3

Natural Sciences:

BIO-101	Introduction to Biology I	4
BIO-102	Introduction to Biology II	4
BIO-103	Principles of Biology I	4
BIO-104	Principles of Biology II	4
PHS-111	Physical Science I	4
PHS-112	Physical Science II	4
PHY-120	Introduction to Physics	4

Area IV - History, Social & Behavioral Sciences (3 hours):
(Social and Behavioral Sciences include, but are not limited to: Anthropology, Economics, Geography, Political Science, Psychology, and Sociology.)

Note: Must complete 3 semester hours.

History:

HIS-101	Western Civilization I	3
HIS-102	Western Civilization II	3
HIS-121	World History I	3
HIS-122	World History II	3
HIS-201	United States History I	3
HIS-202	United States History II	3

Social and Behavioral Sciences:

PSY-200	General Psychology	3
PSY-210	Human Growth and Development	3
SOC-200	Introduction to Sociology	3
POL-200	Introduction to Political Science	3
POL-211	American National Government	3

Area V: Pre-Professional/College Requirements:

(Courses appropriate to the degree requirements and major of the individual student and electives.)

College Requirements:

ORI-101	Orientation to College	1
CIS-146	Microcomputer Applications	3

ACT-254	Business Income Tax	3
BUS-100	Introduction to Business	3
BUS-147	Introduction to Finance	3
BUS-241	Principles of Accounting I	3
BUS-242	Principles of Accounting II	3
BUS-246	Microcomputer Accounting	3
BUS-248	Managerial Accounting	3
BUS-249	Payroll Accounting	3
BUS-253	Individual Income Tax	3
BUS-263	Legal and Social Environment of Bus	3
BUS-271	Business Statistics	3
BUS-296	Business Internship Co-Op	3
ECO-231	Principles of Macroeconomics	3
ECO-232	Principles of Microeconomics	3

Area V Credit Hours: 46 Total Credit Hours: 62

Technical Electives:

ACT-201	Entrepreneurism	3
ACT-257	Govnmnt & Not for Profit Acctng	3
BUS-252	Accounting Case Studies	3
CIS-207	Introduction to Web Development	3
CIS-203	Introduction to Information Highway	3
OAD-103	Intermediate Keyboarding	3
OAD-243	Spreadsheet Applications	3
OAD-244	Database Applications	3
OAD-125	Word Processing	3
OAD-230	Desktop Publishing	3
OAD-246	Office Graphics & Presentation	3

Short Term Certificate Business Administration Accounting

General Education Requirements (6 hours)

Area I - Written Composition (3 hours)

ENG-101	English Composition I	3
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Area III - Natural Science & Mathematics (3 hours)

(In addition to Mathematics, disciplines in the Natural Sciences include: Astronomy, Biological Sciences, Chemistry, Geology, Physical Geography, Earth Science, Physics, and Physical Science.)

Note: 3 semester hours in MTH must be completed. Additional hours can be taken in the Natural Science area.

Mathematics:

MTH-100	Intermediate Algebra	3
MTH-110	Finite Mathematics	3
MTH-112	Precalculus Algebra	3

Natural Sciences:

BIO-101	Introduction to Biology I	4
BIO-102	Introduction to Biology II	4
BIO-103	Principles of Biology I	4
BIO-104	Principles of Biology II	4
PHS-111	Physical Science I	4
PHS-112	Physical Science II	4
PHY-120	Introduction to Physics	4

Area V: Pre-Professional/College Requirements:

(Courses appropriate to the degree requirements and major of the individual student and electives.)

College Requirements:

ORI-101	Orientation to College	1
CIS-146	Microcomputer Applications	3
BUS-100	Introduction to Business	3
BUS-241	Principles of Accounting I	3
BUS-242	Principles of Accounting II	3
BUS-248	Managerial Accounting	3
BUS-246	Microcomputer Accounting	3
BUS-253	Individual Income Tax	3

Area V Credit Hours: 22

Total Credit Hours: 28

Course Descriptions

Business Administration Accounting

Course #	Course Title	Credit Hours
ACT-201	ENTREPRENEURISM PREREQUISITE: None This course covers the important issues and critical steps involved in starting a new business from scratch. Topics covered include developing a business plan, creating a successful marketing strategy, setting up legal basis for business, raising start-up funds, attracting and managing human resources, managing costs, and developing a custom base.	3
ACT-254	BUSINESS INCOME TAX This course focuses on federal income tax laws concerning business entities. Emphasis is on income tax investment of partnerships, corporation, LLPs and LLCs. Upon completion of this course, the student will be able to apply federal income tax laws concerning business entities.	3
ACT-257	GOVT & NOT FOR PROFIT ACCOUNTING PREREQUISITE: BUS-248 This course is an introduction to the principles, concepts and practices of accounting for governmental and not-for-profit organizations. Emphasis is on fund accounting and its utilization in governmental agencies, colleges and universities, hospitals, and other not-for-profit organizations. Upon completion of this course, the student will be able to apply the principles, concepts, and practices of governmental and not-for-profit accounting.	3
BUS-100	INTRODUCTION TO BUSINESS PREREQUISITE: None This course acquaints the student with American business as a dynamic process. Topics include the private enterprise system, forms of business ownership, marketing, production factors, personnel, labor, finance, and taxation. Upon completion of this course, the student will be able to discuss and apply the basic business principles.	3
BUS-147	INTRODUCTION TO FINANCE This course is a survey of monetary and credit systems. Topics include the role of the Federal Reserve System, sources of capital, including forms of long-term corporate financing, and consumer credit in the financial structure of our economy.	3
BUS-241	PRINCIPLES OF ACCOUNTING I PREREQUISITE: None This course provides a basic theory of accounting principles and practices used by service and merchandising enterprises. Emphasis is on financial accounting, including the accounting cycle, and financial statement preparation and analysis. Upon completion of this course, the student will be able to apply basic accounting principles	3
BUS-242	PRINCIPLES OF ACCOUNTING II PREREQUISITE: BUS-241 This course is a continuation of BUS-141. In addition to a study of financial accounting, this course emphasizes managerial accounting, with coverage of corporations, statement analysis, introductory cost accounting, and use of accounting information for planning, control and decision-making. Upon completion of this course, the student will be able to apply the principles of managerial accounting.	3
BUS-246	MICROCOMPUTER ACCOUNTING PREREQUISITE: BUS-241 This course utilizes the microcomputer in the study of financial accounting principles and practices. Emphasis is placed on the use of software programs for financial accounting applications. Upon completion of this course, the student will be able to use software programs for financial accounting applications.	3
BUS-248	MANAGERIAL ACCOUNTING PREREQUISITE: BUS-242 This course introduces the student to management concepts and techniques of industrial accounting procedures. Emphasis is on cost behavior, contribution approach to decision-making, budgeting, overhead analysis, cost-volume-profit analysis, and cost accounting systems. Upon completion of this course, the student will be able to apply management concepts and techniques of industrial accounting procedures.	3
BUS-249	PAYROLL ACCOUNTING PREREQUISITE: BUS-241 This course focuses on federal, state and local laws affecting payrolls. Emphasis is on payroll accounting procedures and practices, and on payroll tax reports. Upon completion of this course, the student will be able to apply knowledge of federal, state and local laws affecting payrolls.	3

Course #	Course Title	Credit Hours
BUS-252	ACCOUNTING CASE STUDIES PREREQUISITE: BUS-241 and BUS-242 This course includes a practical application of accounting knowledge through a series of case studies. The case study method of learning places emphasis on the preparation for, and classroom discussion described in the case. Upon completion of this course, the student will be able to apply accounting knowledge in a variety of situations.	3
BUS-253	INDIVIDUAL INCOME TAX PREREQUISITE: None This course focuses on the fundamentals of the federal income tax laws with primary emphasis on those affecting the individual. Emphasis is on gross income determination, adjustments to income, business expenses, itemized deductions, exemptions, capital gains/losses, depreciation, and tax credits. Upon completion of this course, the student will be able to apply the fundamentals of the federal income tax laws affecting the individual.	3
BUS-263	THE LEGAL AND SOCIAL ENVIRONMENT OF BUSINESS PREREQUISITE: None This course provides an overview of the legal and social environment for business operations with emphasis on contemporary issues and their subsequent impact on business. Topics include the Constitution, the Bill of Rights, the legislative process, civil and criminal law, administrative agencies, trade regulations, consumer protection, contracts, employment and personal property.	3
BUS-271	BUSINESS STATISTICS I PREREQUISITE: MTH-100 This is an introductory study of basic statistical concepts applied to economic and business problems. Topics include the collection, classification, and presentation of data, statistical description and analysis of data, measures of central tendency and dispersion, elementary probability, sampling, estimation and introduction to hypothesis testing.	3
BUS-296	BUSINESS INTERNSHIP CO-OP PREREQUISITE: Permission of Instructor This course provides work experience with a college-approved employer in an area related to the student's program of study. Emphasis is placed on integrating classroom learning with related work experience. Upon completion, students should be able to evaluate career selection, demonstrate employability skills, and satisfactorily perform work-related competencies.	3
ECO-231	PRINCIPLES OF MACROECONOMICS PREREQUISITE: None This course is an introduction to macroeconomic theory, analysis, and policy applications. Topics include the following: scarcity, demand and supply, national income analysis, major economic theories concerning monetary and fiscal policies as stabilization measures, the banking system, and other economic issues or problems including international trade.	3
ECO-232	PRINCIPLES OF MICROECONOMICS PREREQUISITE: None This course is an introduction of the microeconomic theory, analysis, and applications. Topics include scarcity; the theories of consumer behavior, production and cost, markets, output and resource pricing, and international aspects of microeconomics.	3