



# Accounting

## Program Information

The Accounting Program 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 Technology Department 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 Peachtree (Sage) accounting, governmental & not-for-profit accounting; electronic calculations, and more.

Accounting, Bookkeeping, Payroll, Financial and Auditing Clerks held more than 1,760,300 million jobs in 2014 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, 2016-2017 Edition, 2015 Survey

## Average Full-Time Wage

In the median wage and salary annual earnings of accounting, bookkeeping, payroll, financial and auditing clerks were \$17.91 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, 2016-2017 Edition, 2015 Survey

## Awards Available

Associate of Applied Science  
Accounting

Certificate  
Accounting

## Program Contact

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

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

## Estimated Program Length & Cost \*

Award	Length	Credit Hours	Tuition Fees	Books	Tools	Supplies
Associate Degree	6 Terms	71	\$11,005	\$2,500	\$100	\$500
Certificate	3 Terms	46	\$7,130	\$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 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
ENG-130	Technical Report Writing	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-200	Ethics in the Workplace	3
PHL-206	Ethics & Society	3
PHL-210	Ethics and the Health Sciences	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-103	Intro to Technical Mathematics	3
MTH-104	Plane Trigonometry	3
MTH-110	Finite Mathematics	3
MTH-112	Precalculus Algebra	3
MTH-116	Mathematical Applications	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
BIO-201	Human Anatomy & Physiology I	4
BIO-202	Human Anatomy & Physiology 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
CIS-149	Introduction to Computers	3
BUS-104	Introduction to Business	3
BUS-141	Fundamentals of Accounting I	3
BUS-142	Fundamentals of Accounting II	3
BUS-148	Managerial Accounting	3
BUS-195	Accounting Co-Op/PrBUSicum	3
BUS-246	Microcomputer Accounting	3
BUS-249	Payroll Accounting	3
BUS-253	Individual Income Tax	3
BUS-257	Govnmnt & Not for Profit Acctng	3
OAD-101	Beginning Keyboarding	3
OAD-130	Electronic Calculations	3
OAD-243	Spreadsheet Applications	3
OAD-244	Database Concepts	3
BUS/CIS/OAD Electives		6

(Must be approved by Advisor)

**Area V Credit Hours: 52 Total Credit Hours: 71**

#### Technical Electives:

BUS-201	Entrepreneurism	3
BUS-252	Accounting Case Studies	3
BUS-256	Cost Accounting	3
BUS-260	Directed Studies	1
BUS-261	Directed Studies	2
BUS-262	Directed Studies	3
CIS-185	Fundamentals of Web Design	3
CIS-203	Introduction to Information Highway	3
OAD-125	Basic Word Processing	3
OAD-127	Business Law	3
OAD-230	Desktop Publishing	3
OAD-246	Office Graphics & Presentation	3

## Certificate Accounting

### General Education Requirements (9 hours)

#### Area I - Written Composition (3 hours)

ENG-101	English Composition I	3
ENG-102	English Composition II	3
ENG-130	Technical Report Writing	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.

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ART-100	Art Appreciation	3
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SPH-107	Fundamentals of Public Speaking	3

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ENG-261	English Literature I	3
ENG-262	English Literature II	3
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ENG-272	World Literature II	3

#### 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:

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BIO-202	Human Anatomy & Physiology II	4

PHS-111	Physical Science I	4
PHS-112	Physical Science II	4
PHY-120	Introduction to Physics	4

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(Social and Behavioral Sciences include, but are not limited to: Anthropology, Economics, Geography, Political Science, Psychology, and Sociology.)

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#### College Requirements:

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BUS-104	Introduction to Business	3
BUS-141	Fundamentals of Accounting I	3
BUS-142	Fundamentals of Accounting II	3
OAD-101	Beginning Keyboarding	3
OAD-243	Spreadsheet Applications	3
OAD-244	Database Concepts	3
	BUS Technical Elective	3
	OAD Technical Electives	6

#### Technical Electives:

BUS-247	Adv. Accounting Apps - Microcmpr	3
BUS-252	Accounting Case Studies	3
BUS-256	Cost Accounting	3
BUS-257	Govnmnt & Not for Profit Acctg	3
BUS-260	Directed Studies	1
BUS-261	Directed Studies	2
BUS-262	Directed Studies	3
OAD-127	Business Law	3
OAD-230	Desktop Publishing	3

### Area V Credit Hours: 31

### Total Credit Hours: 46

## Course Descriptions Accounting

Course #	Course Title	Credit Hours
<b>BUS-104</b>	<b>INTRODUCTION TO BUSINESS</b> 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. This is a CORE course.	<b>3</b>
<b>BUS-141</b>	<b>FUNDAMENTALS OF ACCOUNTING I</b> PREREQUISITE: MAH-090 or satisfactory placement score 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 and prBUSices used by service and merchandising enterprises. This is a CORE course.	<b>3</b>
<b>BUS-142</b>	<b>FUNDAMENTALS OF ACCOUNTING II</b> PREREQUISITE: BUS-141 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. This is a CORE course.	<b>3</b>
<b>BUS-148</b>	<b>MANAGERIAL ACCOUNTING</b> PREREQUISITE: BUS-142 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.	<b>3</b>
<b>BUS-195</b>	<b>ACCOUNTING CO-OP/PRBUSICUM</b> 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.	<b>3</b>
<b>BUS-201</b>	<b>ENTREPRENEURISM</b> PREREQUISITE: As required by college 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.	<b>3</b>
<b>BUS-246</b>	<b>MICROCOMPUTER ACCOUNTING</b> PREREQUISITE: BUS-141 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. This is a CORE course.	<b>3</b>
<b>BUS-247</b>	<b>ADVANCED ACCOUNTING APPLICATIONS ON THE MICROCOMPUTER</b> PREREQUISITE: BUS-246 In this course, students use the microcomputer in managerial accounting. Emphasis is on a variety of software programs for managerial accounting applications. Upon completion of this course, the student will be able to use various managerial accounting software programs. This is a CORE course.	<b>3</b>
<b>BUS-249</b>	<b>PAYROLL ACCOUNTING</b> PREREQUISITE: BUS-141 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.	<b>3</b>

<b>Course #</b>	<b>Course Title</b>	<b>Credit Hours</b>
<b>BUS-252</b>	<b>ACCOUNTING CASE STUDIES</b> PREREQUISITE: BUS-141 and BUS-142 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.	<b>3</b>
<b>BUS-253</b>	<b>INDIVIDUAL INCOME TAX</b> PREREQUISITE: As required by college 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.	<b>3</b>
<b>BUS-256</b>	<b>COST ACCOUNTING</b> PREREQUISITE: BUS-142 This course familiarizes the student with cost accounting principles and techniques. Emphasis is on procedures to provide data for job order and continuous process types of industries, determination of unit costs, and preparation of cost reports. Upon completion of this course, the student will be able to apply cost accounting principles and techniques.	<b>3</b>
<b>BUS-257</b>	<b>GOVT &amp; NOT FOR PROFIT ACCOUNTING</b> PREREQUISITE: BUS-142. 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.	<b>3</b>
<b>BUS-262</b>	<b>DIRECTED STUDIES</b> PREREQUISITE: Permission of Instructor This course is an independent study under faculty supervision. Emphasis is placed on subject relevancy and student interest and need.	<b>3</b>