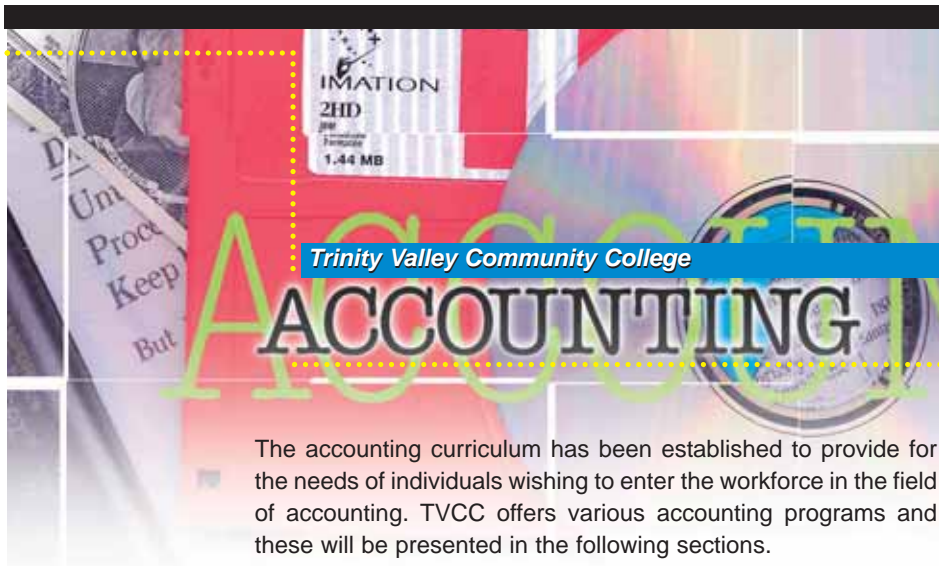


Trinity Valley Community College

ACCOUNTING



Trinity Valley Community College
100 Cardinal Drive
Athens, Texas 75751



Trinity Valley Community College

ACCOUNTING

The accounting curriculum has been established to provide for the needs of individuals wishing to enter the workforce in the field of accounting. TVCC offers various accounting programs and these will be presented in the following sections.

Accounting Certificate Program

This program is designed for students who plan to enter into employment upon completion. However, if a student plans to transfer to a four-year college or university, he or she should contact the Guidance Center to determine the transferability of specific courses included in this program curriculum.

ACCT 2401	Financial Accounting	4
ACCT 2402	Managerial Accounting	4
COSC 1301	Microcomputer Applications	3
ACNT 1311	Intro. to Computerized Accounting	3
ACNT 1331	Federal Income Taxation.....	3
BUSG 1301	Business Principles.....	3
POFT 2301	Business Law	3
POFT 1301	Business English.....	3
POFT 1321	Business Math	3
BUSI 1307	Personal and Family Finance	3
ACNT 2382	Cooperative Education - Accounting Technician.....	3
2 of the following courses:		
ACNT 1303	Introduction to Accounting**	3
ACNT 1313	Computerized Accounting Applications.....	3
BUSI 1325	Office Management.....	3
BMGT 1325	Payroll and Business Tax Accounting	3
HRPO 2307	Organizational Behavior	3
ACNT 2332	Accounting Information Systems	3

Total Semester Hours 41

*Students without an accounting background are encouraged to take ACNT 1303 before taking ACCT 2401.

Administrative Offices

Admissions	903/675-6357
Business Division	903/675-6332
Counseling	903/675-6350
Dean, Occupational Education.....	903/675-6266
Financial Aid	903/675-6233
Housing	903/675-6220
Veteran's Office	903/675-6228



FOR MORE INFORMATION

Check the boxes below to receive:

- College Catalog Admission Application Schedule of Classes

Fill in the information below:

Name _____

Address _____

City _____ State _____ Zip Code _____

Telephone _____ Email _____

Clip and mail to: Trinity Valley Community College
Accounting Dept. • 100 Cardinal Drive • Athens, TX 75751

Trinity Valley Community College is an affirmative action/equal opportunity institution which provides educational and employment opportunities on the basis of merit and without discrimination or harassment because of race, color, religion, sex, national origin, age, or disability.

Associate in Applied Science in Accounting

This program is designed for students who plan to enter into employment upon completion. However, if a student plans to transfer to a four-year college or university, he or she should contact the Guidance Center to determine the transferability of specific courses included in this program curriculum.

ACNT 1313. Computerized Accounting Applications. (3-3-0)

Prerequisite: ACNT 1311 and ACCT 2401 or instructor approval.

A study of utilizing the computer to develop and maintain accounting record keeping systems, make management decisions, and process common business applications with emphasis on utilizing a commercial accounting package. Some spreadsheet and word processing applications will be utilized.

ACNT 1329. Payroll & Business Tax Accounting. (3-3-0)

Prerequisite: ACNT 1311 and ACCT 2401 or instructor approval.

A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Development personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports.

ACNT 1331. Federal Income Tax. (3-3-0)

Prerequisite: Approval of Division Chairperson and Instructor.

This course primarily focuses on federal income taxation for individuals. Emphasis is placed on the preparation of Form 1040, along with various supporting schedules. Also covered are the areas of partnership taxation, corporate taxation and tax administration. Attention is also placed on the use of data processing equipment in the preparation of the various tax forms and schedules.

ACNT 2332. Accounting Information Systems. (3-3-0)

Prerequisite: ACNT 1311 and ACCT 2401 or instructor approval.

A study of the role of accounting information systems and related subsystems, including data collection, retrieval, manipulation, filtering and sorting of data.

ACNT 2382 (ACCT 2371). Accounting Cooperative Education. (3-1-20)

Prerequisite: Approval of Division Chairperson.

A comprehensive treatment of career related activities encountered in the student area of specialization. Under supervision of the college and the employer, the student combines classroom learning with work experience. Lab Fee: \$20.00.

ACCT 2401. Financial Accounting. (4-3-3)

Prerequisite: High School Bookkeeping or ACNT 1303.

A study of the basic fundamentals of accounting emphasizing the structure, relationships, concepts and principles, systems and controls, the accounting cycle for service and merchandising type enterprises, including special journals and ledgers, notes and interests, deferrals and accruals, receiving and merchandise inventory, depreciation applied to plant assets, payroll and sales taxes. Lab fee: \$20.00.

ACCT 2402. Managerial Accounting. (4-3-3)

Prerequisite: Financial Accounting 2401.

This is a study of principles as applied to partnerships and corporations, control accounting applied to departments and branches, manufacturing process and job order costs, income taxes, cost relationships, special analysis and reports, statement types and analysis used in decision-making. Systems information and procedures used in management planning and control are also covered. Lab fee: \$20.00.

FIRST SEMESTER

ACCT 2401	Financial Accounting	4
MATH 1332	College Math	3
POFT 1127	Introduction to Keyboarding**	1
POFT 1301	Business English	3
COSC 1301	Microcomputer Applications	3
	Humanities/Fine Arts	3
Total Semester Hours		17

SECOND SEMESTER

ACCT 2402	Managerial Accounting	4
BUSI 1307	Personal and Family Finance	3
BUSG 1301	Business Principles	3
HRPO 2307	Organizational Behavior	3
ACNT 1311	Introduction to Computerized Accounting	3
Total Semester Hours		16

THIRD SEMESTER

ACNT 1331	Federal Income Tax.....	3
BUSI 2301	Business Law	3
ECON 2301	Principles of Macroeconomics	3
BMGT 1303	Principles of Management.....	3
ENGL 1301	English Comp. and Rhet	3
SPCH 1321	Bus. and Prof Speech	3
Total Semester Hours		18

FOURTH SEMESTER

ITSW 1304	Electronic Spreadsheets	3
ECON 2302	Principles of Microeconomics	3
HRPO 2301	Human Resources Mgmt	3
ACNT 2382	Cooperative Education - Accounting Technician	3
ACNT 1313	Computerized Accounting Applications	3
Total Semester Hours		15

**POFT 1127 may be waived upon recommendation of instructor and approval of division chairperson.

UNIVERSITY-TRANSFER DEGREE

Accounting, Economics, Finance, Management, Marketing and General Business

FIRST SEMESTER

ENGL 1301	Composition and Rhetoric.....	3
HIST 1301	U.S. History to 1877	3
ECON 2301	Principles of Macroeconomics	3
ACCT 2401	Financial Accounting	4
MATH 1324	Math for Business & Economics I	3
Total Semester Hours		16

SECOND SEMESTER

ENGL 1302	Composition and Literature	3
HIST 1302	U.S. History from 1877	3
ECON 2302	Principles of Microeconomics	3
ACCT 2402	Managerial Accounting	4
MATH 1325	Math for Business and Economics II.....	3
Total Semester Hours		16

THIRD SEMESTER

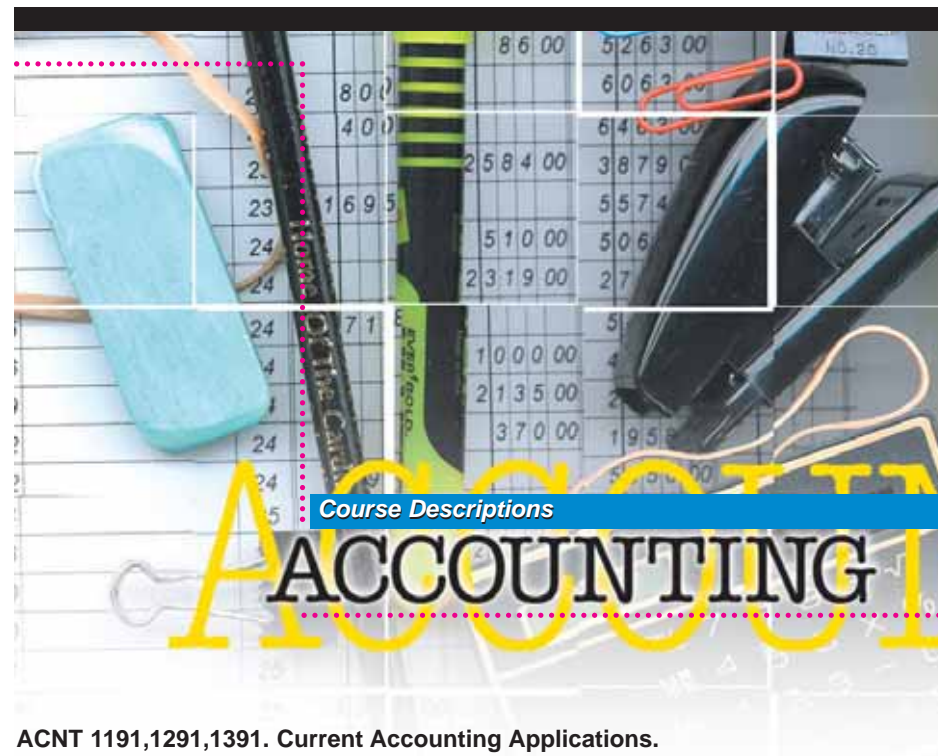
SPCH 1321	Business and Professional Speech.....	3
	Science	4
	Social/Behavioral Science.....	3
GOVT 2301	American and Texas Constitution	3
ENGL	Sophomore Level	3
Total Semester Hours		16

FOURTH SEMESTER

COSC 1301	Microcomputer Applications**	3
	Visual/Performing Arts.....	3
	Science	4
	Humanities	3
GOVT 2302	American and Texas Government.....	3
Total Semester Hours		17

*Contact the Guidance Office Center to determine transferability of courses and college or university requirements.

**COSC 1301 may be substituted for BCIS 1305.



Course Descriptions

ACNT 1191,1291,1391. Current Accounting Applications.

1191 (1-1-0)

1291 (2-2-0)

1391 (3-3-0)

Selected instruction related to the modern needs of business, industry, government and other institutions. The course is designed to allow flexibility in accounting course content needed to meet the particular instructional needs of the student.

ACNT 1303. Introduction to Accounting. (3-3-0)

An introduction to bookkeeping and accounting in which the principles of double entry bookkeeping will be studied. Emphasis is placed on journalizing, posting to ledger accounts, trial balances, financial statements, adjusting and closing entries. Business forms, vouchers, interest and discounts are also studied. This course is designed for terminal students and for students who have not had high school bookkeeping. This course is not designed as a transfer course.

ACNT 1311 (ACCT 2373). Introduction to Computerized Accounting Systems. (3-3-0) **Prerequisite: ACCT 1303 or ACCT 2401 or instructor approval.**

A study of the fundamental principles of accounting using the microcomputer to solve accounting problems. Emphasis is on the closing entries to the ledger, post-closing trial balance, depreciation, accounts receivable, accounts payable payroll and bank reconciliation. A comprehensive accounting problem or a comprehensive practice set will conclude this course.