



Effective 2013/2014

Career Cluster ►



Career Pathway ►

Accounting

**ACCOUNTING**

(10-101-1)

Associate of Applied Science Degree  
Most Courses Offered at Elkhorn, Kenosha,  
and Racine Campuses & Online

<sup>Δ</sup> Suggested Sequence	✓ Course Number	Course Title	Requisites	Credits	Hrs/Wk Lec - Lab
Semester 1	101-100	* Accounting Program Orientation		1	1-0
	101-114	* Accounting Principles		4	3-2
	101-143	* Payroll Accounting		2	1-2
	103-143	Computers for Professionals	Prereq: 103-142 (See Notes 2 & 4)	3	2-2
	801-136	English Composition 1	Prereq: 831-103 (See Note 2)	3	3-0
	804-123	Math with Business Applications	Prereq: 834-109 (See Note 2)	3	3-0
Semester 2	101-104	* Income Tax Accounting		4	3-2
	101-121	* Intermediate Accounting I	Prereq:101-114 Coreq:101-100; 804-123; 103-143 OR 103-102	4	3-2
	101-106	* Accounting Spreadsheet Apps.	Prereq: 101-112 or 101-114; 103-143 OR 103-102	3	2-2
	801-196	OR Oral/Interpersonal Communication	Prereq: 838-105 (See Note 2)	3	3-0
	801-198	Speech			
	809-172	OR Race, Ethnic, and Diversity Studies	Prereq: 838-105 (See Note 2)	3	3-0
809-196	Sociology, Introduction to				
Semester 3	101-122	* Intermediate Accounting II	Prereq: 101-121	4	3-2
	101-131	* Management Accounting	Prereq: 101-121 Coreq: 101-106	4	3-2
	101-154	* Accounting Software Applications	Prereq: 101-112 or 101-114	2	1-2
	809-195	Economics	Prereq: 838-105 (See Note 2)	3	3-0
	809-143	OR Microeconomics			
	809-144	Macroeconomics			
809-198	Psychology, Introduction to	Prereq: 838-105 (See Note 2)	3	3-0	
Semester 4	101-105	Accounting Career Readiness	Coreq: 101-104; 106 OR 126; 131; 143; 154; 155	2	1-2
	101-103	OR Internship for Accounting	Prereq: Instructor Consent	2	1-0-0-4
	102-138	BIZ Internship	Prereq: Instructor Consent	3	0-0-0-12
	101-155	* Financial Analysis/Management	Prereq: 101-106; Coreq: 101-122	3	2-2
	101-107	* Accounting Capstone	(See Note 1)	3	2-2
	102-160	* Business Law		3	3-0
	801-197	Technical Reporting	Prereq: 801-136	3	3-0
Electives	<b>Take 6 elective credits. Any associate degree level course may be taken as an elective.</b>			<b>6</b>	
	<b>Suggested Electives:</b> 102-122 Investments (3 Cr)				114-101 Personal Financial Planning (3 Cr)

**Program Total Required 69 OR 70**

<sup>Δ</sup> Courses may be taken out of suggested sequence as long as requisites have been met.



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### PROGRAM DESCRIPTION

Accounting covers the principles of accounting, including budgeting, auditing, cost accounting, tax preparation, and other commercial aspects. Students are taught to interpret figures and what they actually mean to the company or organization. Entry level jobs for the accounting graduate include junior or assistant accountant, bookkeeper, cost accountant, property accountant, and payroll accountant. If taken full-time, this is a two-year course of study.

### PROGRAM LEARNING OUTCOMES

Graduates of the Accounting Associate Degree Program should be able to:

1. Compile, setup and compute basic financial ratios from annual report information and use the data to individually analyze the financial position of a public company.
2. Demonstrate the use of a commercial software package.
3. Prepare basic payroll journal entries, related reports, and filings.
4. Use commonly accepted cost accounting methods.
5. Demonstrate comprehensive knowledge of the accounting cycle and application of Generally Accepted Accounting Principles.
6. Prepare basic individual income tax returns.
7. Demonstrate applied employability skills in the accounting field.

### CORE ABILITIES

Gateway believes students need both technical knowledge and skills and core abilities in order to succeed in a career and in life. The following nine core abilities are the general attitudes and skills promoted and assessed by all Gateway programs. All Gateway graduates should be able to:

- |  |   |
|--|---|
| 1. Act responsibly                           | 5. Develop job seeking skills                                       |
| 2. Communicate clearly and effectively       | 6. Respect themselves and others as a member of a diverse community |
| 3. Demonstrate essential computer skills     | 7. Think critically and creatively                                  |
| 4. Demonstrate essential mathematical skills | 8. Work cooperatively   |
|  | 9. Value learning   |

### ADMISSION REQUIREMENTS

1. Students must submit an application & \$30 fee.
2. Students must complete reading, writing, math, and computer skills placement assessments.
3. Students must submit official high school, GED, or HSED transcript.

### GRADUATION REQUIREMENTS

1. 69 OR 70 Credits with an average of 2.0 or above.
2. \*Average of 2.0 ("C") or above for these major courses.

*For a complete list of Graduation Requirements check the Student Handbook.*

### NOTES

1. 101-107 has prerequisites of 101-104, 101-122, 101-131, & 101-143 and a corequisite of 101-155.
2. A satisfactory placement test score (or successful remediation) is required prior to enrollment. See an advisor for details.
3. Any course may be taken prior to entry in the program, assuming prerequisites and corequisites have been satisfied (or waived with department approval).
4. Formerly 103-199, PC Basics/Microsoft Office.

### OTHER INFORMATION

Gateway Technical College reserves the right to modify curriculum requirements for students who interrupt enrollment for a period of two years or take over seven years to complete. Tuition and material fees are determined by the board of the Wisconsin Technical College System. Consult the Master Class Schedule for exact fee amounts. Occasionally, the District may offer a particular course out of published sequence. By doing so, the District does not obligate itself to offer succeeding courses out of published sequence.

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You may call Student Services at 1-800-247-7122 for additional information. .  
For a complete list of course descriptions (and possible online courses) for this program, please consult Web Advisor on our web page at [www.gtc.edu](http://www.gtc.edu).

My advisor is \_\_\_\_\_. My advisor's contact information is \_\_\_\_\_.