

Printed: 10/18/2019 Academic Year: 2020-2021

# **Accounting Associate Degree**

As an accountant, you play a vital role in any business. You work with accounting systems, analyze business records, prepare financial reports, and supervise bookkeepers. You may work in any of the following specialties: accounts payable/receivable, payroll, inventory control, cost, public, tax, and governmental/nonprofit. With additional education and/or work experience, you may become an auditor, certified public accountant, controller, treasurer, or trust officer.

**Average Starting Salary** 

\$35,357.00

FT Median Annual Wage

87% Graduate **Employment** 

With 61% Employed in

**Job Openings:** 278

# Locations

Offered at the Green Bay and Marinette campuses; most program courses available at Sturgeon Bay campus or via distance learning. For information in Green Bay: (920) 498-5444. For information in Sturgeon Bay: (920) 746-4900. Toll-free: (888) 385-6982.

This program is fully eligible for financial

# **Follow Your Path**

All credits from the pathways following technical diploma(s) apply toward this associate degree:

- . Accounting Assistant, 311011 Some credits from the following certificate(s) apply toward this associate degree:
- . Small Business Bookkeeping, 901011

# **Requirements for Program Entry**

- · Completed application.
- · High school transcript or equivalent. For a list of equivalents, go to www.nwtc.edu/gettingstarted.
- · Algebra is highly recommended.
- · Ability to use computer keyboard.
- · To be admitted to this program, learners must achieve a prior cumulative high school or college grade point average of 2.6 or higher OR a satisfactory academic skills assessment score. College grade point average must be based on 15 credits or more. To learn more about starting this program, please contact an academic advisor at (920) 498-5444 or (888) 385-6982.

# CURRICULUM

Students following the study plan below will complete the Accounting associate degree in the number of semesters

FIRST SEMESTER 10-890-101 College 101 10-804-134 Mathematical Reasoning 10-101-110 Accounting 1 10-103-131 Micro: Excel-Intro 10-101-107 Accounting Applications/Proc 10-103-121 Micro: Word-Intro 10-103-132 Micro: Excel-Part 2 10-801-136 English Composition 1 10-105-101 Career Planning SEMESTER TOTAL	1 3 4 1 2 1 1 3 1
SECOND SEMESTER 10-101-105 Accounting-Computer Ledger 10-101-120 Accounting 2 10-809-172 Intro to Diversity Studies 10-101-151 Accounting-Payroll 10-801-196 Oral/Interpersonal Comm 10-101-189 Accounting-Applying QuickBooks SEMESTER TOTAL	2 4 3 3 3 3 18
THIRD SEMESTER 10-101-131 Accounting-Intermediate 10-101-154 Accounting-Personal Tax 10-105-103 Career Preparation 10-809-198 Intro to Psychology 10-101-134 Accounting-Cost SEMESTER TOTAL	4 4 1 3 4 <b>16</b>
FOURTH SEMESTER 10-809-195 Economics 10-101-142 Accounting-Managerial 10-101-199 Accounting Career Experience 10-101-156 Accounting-Auto Appl 10-101-153 Accounting-Computerized Tax 10-101-152 Accounting-Business Tax SEMESTER TOTAL	3 3 2 3 1 2 14
TOTAL CREDITS	65

#### Curriculum Note

. The credit for 10-890-101, College 101 is an Institutional Requirement for graduation. Consequently, it is not part of the program requirements, but must be passed with a C or \* Program-related job openings, full- and part-time, within our district, via EMSI. Many programs have additional job opportunities outside of district. Learn more at www.nwtc.edu/graduatesuccess

### **Course Descriptions**

10-890-101 COLLEGE 101 ...Students will utilize digital tools and resources to assess, explore, practice, apply, and evaluate both employability and learning skills. By establishing NWTC cultural values as hallmarks of success in academic, career, and personal settings the course encourages reflective, personalized development of a growth mindset and emphasizes the importance of making wise choices. To maximize the return on investment, students should take this course in their first semester as it identifies key expectations (hidden rules) of higher learning and professional employment.

10-804-134 MATHEMATICAL REASONING ...This course provides an alternative pathway to earning credit for a college level liberal arts mathematics course. All college students, regardless of their college major, need to be able to make reasonable decisions about fiscal, environmental, and health issues that require quantitative reasoning skills. An activity based approach is used to explore numerical relationships, graphs, proportional relationships, algebraic reasoning, and problem solving using linear, exponential and other mathematical models. Students will develop conceptual and procedural tools that support the use of key mathematical concepts in a variety of contexts. This course is not designed for Science, Technology, Engineering, or Math (STEM) students and/or others who require calculus. (Prerequisite: Accuplacer Arithmetic score greater/equal to 65 AND Reading score greater/equal to 50; OR ACT Math score greater/equal to 15 AND ACT Reading score greater/equal to 15; OR prep courses-contact an academic advisor 920-498-5444)

10-101-110 ACCOUNTING 1 ... accounting principles, financial statements, business transactions, accounting cycles/systems, specialized journals, accounting for cash and receivables for sole proprietorships in service or merchandising businesses.

10-103-131 MICRO: EXCEL-INTRODUCTION ...creating a worksheet, enhancing worksheet appearance, moving and copying data, using formulas and functions, creating charts and using clip art. Windows experience improves success; consider 10-103-111, Windows/Computer Basics.

10-101-107 ACCOUNTING APPLICATIONS AND PROCEDURES ...use of financial calculator, purchasing, shipping/receiving, A/R, and A/P systems, markups, discounts, credit charges, time value of money, depreciation methods, and inventory methods.

10-103-121 MICRO: WORD-INTRODUCTION ...word processing basics including creating, revising, formatting, printing; sections, tabs, multiple-page numbering; manipulating text; creating headers/footers; creating/formatting tables, graphics; and merging documents.

10-103-132 MICRO: EXCEL-PART 2 ...advanced formatting techniques and functions, working with templates, collaborating with multiple Excel users, creating macros, Excel's database features and analysis tools. (Corequisite: 10-103-131, Micro: Excel-Intro)

10-801-136 ENGLISH COMPOSITION 1 ...learners develop knowledge/skills in planning, organizing, writing, editing. Students will also analyze audience/purpose, use elements of research, format documents using standard guidelines, and develop critical reading skills. (Prerequisite: Accuplacer Rdg score greater/equal to 55 AND Sentence Skills greater/equal to 75; OR ACT Rdg score greater/equal to 16 AND Eng greater/equal to 18; OR preparatory courses-contact academic advisor at 920-498-5444)

10-105-101 CAREER PLANNING ...experiential learning introduction. Learn how personal branding allows candidates to differentiate themselves from the competition through appearance, personality, and marketing competency. Career portfolio introduced. (Corequisite: 10-890-101, College 101)

10-101-105 ACCOUNTING-COMPUTER LEDGER ...applications on computers using Microsoft Excel. (Prerequisites: 10-101-110, Accounting 1; 10-103-131, Micro: Excel-Intro; 10-103-132, Micro: Excel-Part 2)

10-101-120 ACCOUNTING 2 ...inventories, fixed assets, current liabilities including payroll and notes payable, business formations, capital stocks, dividends, bonds, cash flow statements, and financial statement analysis. (Prerequisites: 10-101-110, Accounting 1)

10-809-172 INTRO TO DIVERSITY STUDIES...basic American values of justice and equality by teaching vocabulary, history of immigration/conquest, transcultural communication, legal liability, multicultural majority/minority relations, ageism, sexism, gender, sexual orientation, the disabled/ADA. (Prerequisite: Accuplacer Rdg score greater/equal to 55 AND Sentence Skills greater/equal to 60; OR ACT Rdg score greater/equal to 16 AND English greater/equal to 15; OR 10-831-107, College Reading and Writing with a B or better)

10-101-151 ACCOUNTING-PAYROLL ...payroll and personnel records, social security, withholding tax, unemployment compensation, time sheets and time-keeping records, and legal aspects of payroll. (Prerequisite: 10-101-110, Accounting 1)

10-801-196 ORAL/INTERPERSONAL COMMUNICATION ...the communication process, perception and self-concept, language, listening, nonverbal communication, interpersonal relationships, communication in groups and public communication; prepare and deliver an oral presentation. (Prerequisite: Accuplacer Rdg score greater/equal to 55 AND Sentence Skills score greater/equal to 60; OR ACT Rdg score greater/equal to 16 AND English score greater/equal to 16; OR preparatory course-contact an academic advisor at 920-498-5444)

10-101-189 ACCOUNTING-APPLYING QUICKBOOKS ...learners will be introduced to basic and advanced features of QuickBooks and will apply skills in realistic business simulations including creating accounts, invoicing, budgeting, preparing statements,

journalizing and graphing. (Prerequisite: 10-101-110, Accounting 1)

10-101-131 ACCOUNTING-INTERMEDIATE ...understand income statements, balance sheets, cash flow statements, cash and receivables, inventories and cost of goods sold, noncurrent operating assets, earnings per share, accounting changes and corrections, financial statement analysis. (Prerequisite: 10-101-120, Accounting 2)

10-101-154 ACCOUNTING-PERSONAL TAX ...history and research of tax law and regulations; preparation of federal individual income taxes including forms 1040, 1040A, and 1040EZ, and supporting schedules and forms.

10-105-103 CAREER PREPARATION ...create professional resume and cover letter, prepare for interviews, understand interviewing techniques, participate in a mock interview. (Prerequisites: 10-105-101, Career Planning; 10-801-136, English Composition 1)

10-809-198 INTRODUCTION TO PSYCHOLOGY ...survey of theoretical foundations of human behavior such as sensation and perception, motivation, emotions, learning, personality, psychological disorders, therapy, stress, and human diversity in personal, social and vocational settings. (Prerequisite: Cumulative GPA of 2.6 or greater OR satisfactory reading and writing assessment scores OR 10-831-107, College Reading and Writing 1 with "B" or better OR Corequisite: 10-831-102, English Comp Prep)

10-101-134 ACCOUNTING-COST ...contemporary cost environments and issues; selecting, analyzing, and tracking costs; production costing methods: job order, process, standard costs, joint and by-product costing. (Prerequisites: 10-103-131, Micro: Excel Intro; 10-101-110, Accounting 1)

10-809-195 ECONOMICS ...scarcity, resources, alternative economic systems, growth, supply and demand, monetary and fiscal policy, inflation, unemployment, and global economic issues. (Prerequisite: Accuplacer Rdg score greater/equal to 55 AND Sentence Skills greater/equal to 60; OR ACT Rdg score greater/equal to 16 AND English greater/equal to 15; OR 10-831-107, College Reading and Writing with a B or better)

10-101-142 ACCOUNTING-MANAGERIAL ...cost behavioral patterns, cost-volume-profit relationships, segment reporting, profit planning, budgets and overhead analysis, decentralized operations, pricing decisions, capital investment decisions, and service department costing. (Prerequisite: 10-101-134, Accounting-Cost)

10-101-199 ACCOUNTING CAREER EXPERIENCE ...students can select any hands on experience related to: Internship, Field Research, Service Learning, Capstone, Industry Related or International Experience. Instructor approval required. (Prerequisites: 10-105-103, Career Preparation; 10-101-134, Accounting Cost)

10-101-156 ACCOUNTING-AUTOMATED APPLICATIONS ...Excel, worksheet applications, lookups, if statements, data analysis, macros, evaluation of accounting software, installation of software, and conversion of manual accounting system to a computerized system. (Prerequisites: 10-101-120, Accounting 2; 10-101-105, Accounting-Computer Ledger)

10-101-153 ACCOUNTING-COMPUTERIZED TAX ...learners will prepare individual income tax returns using a commercial software package. Requires completion of the Accounting-Personal Tax course. (Prerequisite: 10-101-154, Accounting-Personal Tax)

10-101-152 ACCOUNTING-BUSINESS TAX ...learners will be introduced to federal tax laws as they apply to business entities and will prepare business income tax returns. (Prerequisite: 10-101-154, Accounting-Personal Tax)