

ACCOUNTING

Overview

Accounting Associate of Applied Science Degree

Program Code: 10-101-1

For more information: [wctc.edu/accounting](http://www.wctc.edu/accounting) (<http://www.wctc.edu/accounting/>)

Accountants play a critical role in the fiscal management of any organization – large or small. The fast-paced business environment depends on sound financial processing, controls and decision-making. Discover how to prepare, interpret and analyze financial information; master accounting fundamentals; and develop extensive computer skills in business-based software programs.

The minimum required course grades and program grade point average (GPA) for students under this catalog are:

Core Courses = C

General Studies Courses = C

Program GPA = 2.0

Build your degree along a career pathway. Start with a couple of courses or an entry-level credential to enter the job market in your area of interest, then continue with higher credentials on your educational path for job advancement and higher wages.

Career Pathway

1. Accounting Assistant 26
2. Accounting 61

Related Certificates you can earn along the way.

- Tax for the Non-Accountant Technical Certificate (<https://catalog.wctc.edu/programs/tax-for-the-non-accountant/#overviewtext>)
- Computerized Accounting Specialist Technical Certificate (<https://catalog.wctc.edu/programs/computerized-accounting-specialist/>)
- Accounting in Health Care Technical Certificate (<https://catalog.wctc.edu/programs/accounting-health-care/>)

Learning Outcomes

Program Outcomes

1. Process financial transactions throughout the accounting cycle.
2. Analyze financial and business information to support planning and decision-making.
3. Perform payroll preparation, reporting, and analysis tasks.
4. Perform cost accounting preparation, reporting, and analysis tasks.
5. Perform individual and/or organizational tax accounting preparation, reporting, and analysis tasks.
6. Identify internal controls to reduce risk.

Critical Life Skills

To help our students prepare for success in a workplace and society that is **increasingly global, multicultural and collaborative**, we provide

curricular and co-curricular opportunities to develop critical life skills. WCTC is committed to teaching all students the following skills:

- **Communication:** Demonstrate appropriate communication.
- **Critical Thinking/Problem Solving:** Demonstrate critical thinking skills to analyze situations and solve problems.
- **Relationships:** Demonstrate effective interpersonal skills.
- **Self-management:** Demonstrate responsible and respectful behavior.

Required Courses

Listed below are the required courses for the program. To view the recommended sequence for taking courses click on the plan of study tab(s) above. Work with your Academic Advisor to design a program plan!

View your Program Matrix (https://www.wctc.edu/_site-pdfs/course-offering-matrix/101011.pdf) to find out when each course will be offered (term and time of day).

Code	Title	Credits
Core Courses		
101-104	Accounting Spreadsheets	2
101-107	Business Finance	3
101-111	Accounting I - Principles	4
101-113	Accounting II - Principles	4
101-115	Accounting III - Intermediate	4
101-116	Managerial Accounting	3
101-120	Accounting IV - Intermediate	4
101-122	Accounting - Capstone	3
101-123	Income Tax I	4
101-124	Income Tax II	3
101-128	Quickbooks	2
101-141	Payroll Systems	2
Approved Substitute: 101-114		
101-142	Accounting Information Systems	3
Approved Substitute: 101-127		
106-162	Introduction to Microsoft Word	1
Approved Substitute: 106-110		
106-163	Intro to Microsoft Excel	1
Approved Substitute: 106-110		
890-108	Employment Success	1
General Studies Courses		
801-136	English Composition 1	3
Approved Substitute: 801-223		
801-196	Oral/Interpersonal Comm	3
Approved Substitute: 801-198		
804-123	Math w Business Apps	3
Approved Substitutes: 804-107 OR 804-115 OR 804-116 OR 804-118 OR 804-195 OR 804-198 OR 804-211		
809-143	Microeconomics	3
Approved Substitute: 809-195		
809-196	Intro to Sociology	3
809-199	Psychology of Human Relations	3
Approved Substitute: 809-198		
Total Credits		62

Full-time, Fall Start Plan

First Year

Fall Term 1 Credits

101-111	Accounting I - Principles <small>This course will run 16 weeks.</small>	4
106-162	Introduction to Microsoft Word <small>This course will run 4 weeks.</small>	1
804-123	Math w Business Apps	3

Credits 8

Fall Term 2

106-163	Intro to Microsoft Excel <small>This course will run 4 weeks.</small>	1
801-136	English Composition 1	3

Credits 4

Winter Interim

890-108	Employment Success	1
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Credits 1

Spring Term 1

101-113	Accounting II - Principles <small>This course will run 16 weeks.</small>	4
101-123	Income Tax I	4

Credits 8

Spring Term 2

101-124	Income Tax II	3
101-141	Payroll Systems	2

Credits 5

Summer Term

101-104	Accounting Spreadsheets	2
809-199	Psychology of Human Relations	3

Credits 5

Second Year

Fall Term 1

101-115	Accounting III - Intermediate <small>This course will run 16 weeks.</small>	4
101-116	Managerial Accounting	3
809-143	Microeconomics	3

Credits 10

Fall Term 2

101-107	Business Finance	3
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Credits 3

Winter Interim

801-196	Oral/Interpersonal Comm	3
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Credits 3

Spring Term 1

101-120	Accounting IV - Intermediate <small>This course will run 16 weeks.</small>	4
101-142	Accounting Information Systems	3
101-128	Quickbooks	2

Credits 9

Spring Term 2

101-122	Accounting - Capstone	3
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809-196	Intro to Sociology	3
Credits		6
Total Credits		62

Part-time, Fall Start Plan

First Year

Fall Term 1 Credits

101-111	Accounting I - Principles <small>This course runs 16 weeks.</small>	4
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804-123	Math w Business Apps	3
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Credits 7

Winter Interim

890-108	Employment Success	1
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Credits 1

Spring Term 1

106-162	Introduction to Microsoft Word <small>This course will run 4 weeks.</small>	1
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101-113	Accounting II - Principles <small>This course runs 16 weeks.</small>	4
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Credits 5

Spring Term 2

106-163	Intro to Microsoft Excel <small>This course will run 4 weeks.</small>	1
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Credits 1

Second Year

Summer Term

101-104	Accounting Spreadsheets	2
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Credits 2

Fall Term 1

101-115	Accounting III - Intermediate <small>This course runs 16 weeks.</small>	4
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801-136	English Composition 1	3
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Credits 7

Spring Term 1

101-120	Accounting IV - Intermediate <small>This course runs 16 weeks.</small>	4
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Credits 4

Spring Term 2

101-141	Payroll Systems	2
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Credits 2

Third Year

Summer Interim

101-128	Quickbooks	2
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Credits 2

Summer Term

809-196	Intro to Sociology	3
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Credits 3

Fall Term 1

801-196	Oral/Interpersonal Comm	3
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Credits 3

Fall Term 2		
101-107	Business Finance	3
Credits		3
Spring Term 1		
101-123	Income Tax I	4
Credits		4
Spring Term 2		
101-124	Income Tax II	3
Credits		3
Fourth Year		
Summer Term		
809-143	Microeconomics	3
Credits		3
Fall Term 1		
101-116	Managerial Accounting	3
Credits		3
Fall Term 2		
809-199	Psychology of Human Relations	3
Credits		3
Spring Term 1		
101-142	Accounting Information Systems	3
Credits		3
Spring Term 2		
101-122	Accounting - Capstone	3
Credits		3
Total Credits		62

Online, Spring Start Plan

First Year		
Spring Term 1		
101-111	Accounting I - Principles <small>This course will run 16 weeks.</small>	4
804-123	Math w Business Apps	3
Credits		7
Spring Term 2		
106-163	Intro to Microsoft Excel	1
801-136	English Composition 1	3
Credits		4
Summer Interim		
101-128	Quickbooks	2
Credits		2
Summer Term		
101-104	Accounting Spreadsheets	2
106-162	Introduction to Microsoft Word	1
Credits		3
Fall Term 1		
101-113	Accounting II - Principles <small>This course will run 16 weeks.</small>	4
101-123	Income Tax I	4
Credits		8
Fall Term 2		
101-141	Payroll Systems	2

101-124	Income Tax II	3
Credits		5
Winter Interim		
801-196	Oral/Interpersonal Comm	3
Credits		3
Second Year		
Spring Term 1		
101-115	Accounting III - Intermediate <small>This course will run 16 weeks.</small>	4
101-116	Managerial Accounting	3
Credits		7
Spring Term 2		
101-107	Business Finance	3
809-143	Microeconomics	3
Credits		6
Summer Term		
809-199	Psychology of Human Relations	3
890-108	Employment Success	1
Credits		4
Fall Term 1		
101-120	Accounting IV - Intermediate <small>This course will run 16 weeks.</small>	4
101-142	Accounting Information Systems	3
Credits		7
Fall Term 2		
101-122	Accounting - Capstone	3
809-196	Intro to Sociology	3
Credits		6
Total Credits		62

Recommended Course Sequence

Code	Title	Credits
General Studies Coursework		
General Studies courses enhance your overall learning experience by infusing academic concepts that support this program content.		
801-136	English Composition 1	3
Approved Substitute: 801-223		
801-196	Oral/Interpersonal Comm	3
Approved Substitute: 801-198		
804-123	Math w Business Apps	3
Approved Substitutes: 804-107 OR 804-115 OR 804-116 OR 804-118 OR 804-195 OR 804-198 OR 804-211		
809-143	Microeconomics	3
Approved Substitute: 809-195		
809-196	Intro to Sociology	3
809-199	Psychology of Human Relations	3
Approved Substitute: 809-198		
Foundational Coursework:		
Take these first. Foundational courses start your pathway into this program.		
101-111	Accounting I - Principles	4
106-162	Introduction to Microsoft Word	1

Approved Substitute: 106-110		
106-163	Intro to Microsoft Excel	1
Approved Substitute: 106-110		
101-128	Quickbooks	2
890-108	Employment Success	1
101-123	Income Tax I	4
Intermediate Coursework:		
Take these next. Intermediate courses build on the foundational courses you have already taken.		
101-113	Accounting II - Principles	4
101-124	Income Tax II	3
101-141	Payroll Systems	2
Approved Substitute: 101-114		
101-104	Accounting Spreadsheets	2
101-116	Managerial Accounting	3
101-107	Business Finance	3
101-142	Accounting Information Systems	3
Approved Substitute: 101-127		
Advanced Coursework and Capstone		
These final courses finish up your program.		
101-115	Accounting III - Intermediate	4
101-120	Accounting IV - Intermediate	4
101-122	Accounting - Capstone	3
Total Credits		62