



ACCOUNTING 1...provides the learner with the skills to understand and apply accounting principles and procedures useful in any business. Includes the accounting cycle for a service enterprise and a merchandising enterprise, chart of accounts, special journals, ledgers, accruals and deferrals, inventories, and internal controls.

ACCOUNTING 2...provides the learner with the skills to transition to more advanced accounting courses with emphasis given to notes and interest, forms of legal entities, stock transactions, depreciation methods, payroll, valuation, and financial analysis. PREREQUISITE: 10101111 Accounting 1

ACCOUNTING 3...introduces the learner to intermediate accounting concepts, principles, and applications. Includes financial statements, temporary investments, receivables, equities, current liabilities, present value, and fixed assets. PREREQUISITE: 10101113 Accounting 2

ACCOUNTING 4...expands the learner's ability to understand intermediate accounting concepts, principles, and applications, including current liabilities, long-term investments, bonds, corporate taxes, leases, pensions, stockholders' equity, and error corrections. PREREQUISITE: 10101115 Accounting 3

ACCOUNTING CAPSTONE...requires the learner to synthesize the theory and practices learned in other accounting courses via capstone projects that apply those skills in developing recommendations for specific business situations. The learner will also assess their achievement of core abilities and program outcomes by completing their portfolio. This course is an exercise in professional analysis and decision making - reemphasizing the need for effective communication and professional skills. PREREQUISITES: 101011115 Accounting 3, 10101125 Accounting Cost 1, and 10101135 Payroll Acctg

ACCOUNTING COST 1...provides the learner with the skills to understand cost behavior and analysis emphasizing manufacturing enterprises including cost reports, job-order costing, process costing, joint products costing, standard costing and variance analysis. PREREQUISITE: 10101111 Accounting 1

ACCOUNTING COST 2...expands the learner's ability to understand accounting for manufacturing enterprises. Includes break-even analysis, differential costs, capital expenditures and budgeting. COREQUISITE: 10101125 Accounting Cost 1

ACCOUNTING SOFTWARE APPLICATIONS...prepares the learner to transfer manual accounting skills to computerized accounting software. It includes company setup, expenditure cycle transactions, revenue cycle transactions, general journal transactions, payroll, bank reconciliations, end-of-period procedures, and customization of financial statements. PREREQUISITE: 10101111 Accounting 1 or 10101150 Office Accounting

APPLIED TAX...provides the opportunity for the learner to expand tax preparation skills acquired in the Income Tax course and apply those skills to real-life situations in preparing taxes for the local community through the IRS Volunteer Income Tax Assistance(VITA) program. Learners will gain certification from the IRS through the course. PREREQUISITE: 10101122 or 10101123 Income Tax

AUDITING...introduces the learner to the fundamentals of auditing. This course involves the evaluation of internal controls including methods of examination and evaluation of accounting records. These evaluations are used to provide objective data to support opinions on the fairness and reliability of accounting records. The course will review the roles of both auditors and their respective clients. PREREQUISITE: 10101113 Accounting 2

BUSINESS LAW 1...provides the learner with the skills to summarize the American legal system; diagram the state/federal court systems; evaluate dispute resolution methods; sequence the civil litigation process; summarize the administrative agencies; differentiate civil and criminal law; apply theories of negligence, intentional tort, and product liability; summarize elements of a contract; assess the validity of a contract; assess third-party rights and available remedies; and summarize Article II of the UCC.

ECONOMICS...provides the participant with an overview of how a market-oriented economic system operates, and it surveys the factors which influence national economic policy. Basic concepts and analyses are illustrated by reference to a variety of contemporary problems and public policy issues. Concepts include scarcity, resources, alternative economic systems, growth, supply and demand, monetary and fiscal policy, inflation, unemployment and global economic issues. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent or CONDITION: 610062 Agribusiness/Financial Basic program admissions met

INCOME TAX...introduces the learner to federal income tax laws and their underlying principles. Includes filing status, gross income (inclusions and exclusions), deductions and exceptions, tax forms and schedules, the computation of taxes, depreciation and completion of tax forms both manually and computerized.

INCOME TAX 2...expands the learner's ability to comprehend the principles of income tax law and calculate federal income tax for business using tax and practical problems. PREREQUISITE: 10101122 or 10101123 Income Tax

INTRODUCTION TO PSYCHOLOGY...introduces students to a survey of the multiple aspects of human behavior. It involves a survey of the theoretical foundations of human functioning in such areas as learning, motivation, emotions, personality, deviance and pathology, physiological factors, and social influences. It directs the student to an insightful understanding of the complexities of human relationships in personal, social, and vocational settings. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

INTRODUCTION TO AMERICAN GOVERNMENT...introduces American political processes and institutions. It focuses on rights and responsibilities of citizens and the process of participatory democracy. Learners examine the complexity of the separation of powers and checks and balances. It explores the role of the media, interest groups, political parties and public opinion in the political process. It also explores the role of state and national government in our federal system.

INTRODUCTION TO SOCIOLOGY...introduces students to the basic concepts of sociology: culture, socialization, social stratification, multi-culturalism, and the five institutions, including family, government, economics, religion, and education. Other topics include demography, deviance, technology, environment, social issues, social change, social organization, and workplace issues. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

MATH WITH BUSINESS APPLICATIONS...covers real numbers, basic operations, linear equations, proportions with one variable, percents, simple interest, compound interest, annuity, apply math concepts to the purchasing/buying process, apply math concepts to the selling process, and basic statistics with business/consumer applications. PREREQUISITE: 10834109 Pre-Algebra or equivalent and COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent or CONDITION: 610061 Agribusiness/Agromony Basic program admissions requirements met

ORAL/INTERPERSONAL COMMUNICATION...provides students with the skills to develop speaking, verbal and nonverbal communication, and listening skills through individual speeches, group activities, and other projects. COREQUISITE: 10838105 Intro Reading and Study Skills or equivalent

PAYROLL ACCOUNTING...introduces the learner to federal and state payroll laws, calculating for gross and net pay, preparing payroll deductions, maintaining payroll records, and processing payroll in both a manual and computerized setting and preparing quarter-end and year-end reports. COREQUISITE: 10101111 Accounting 1

SPREADSHEET DATA MANAGEMENT...provides the learner with intermediate skills to use spreadsheet software to solve accounting and business problems. It focuses on advanced functions and relates skill acquisition to accounting analysis and reporting needs. COREQUISITE: 10101111 Accounting 1

WRITTEN COMMUNICATION...teaches the writing process, which includes prewriting, drafting, revising, and editing. Through a variety of writing assignments, the student will analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Keyboarding skills are required for this course. It also develops critical reading and thinking skills through the analysis of a variety of written documents. PREREQUISITE: 10831103 Intro to College Wrtg equivalent and COREQUISITE: 10838105 Intro Rdg & Study Skills or equivalent

Program Number 31-101-1 Technical Diploma • Two Terms

ABOUT THE PROGRAM

The Accounting Assistant technical diploma will provide students with the skills and confidence necessary to perform entry-level bookkeeping and accounting work for local employers. Accounting Assistant majors may work in a small business and be responsible for various aspects of bookkeeping or work in a larger firm under the supervision of an accountant and specialize in a certain area.

PROGRAM OUTCOMES

- Process financial transactions throughout the accounting cycle.
- Analyze financial and business information to support planning and decision making.
- Perform payroll preparation, reporting, and analysis tasks.

CAREER AND EDUCATION ADVANCEMENT OPPORTUNITIES

LTC credits transfer to over 30 universities. For more information visit gotoltc.edu/future-students/transfer.

PROGRAM ADMISSIONS STEPS

- Work with Career Coach to:
 - Submit application and \$30 fee.
 - Submit official transcripts (high school and other colleges).

ENROLLMENT PROCESS

- Work with program Academic Advisor to:
 - Complete an assessment for placement (Accuplacer or ACT).
 - Complete Functional Abilities Statement of Understanding form.
 - Meet to plan your first semester schedule, review your entire plan of study, discuss placement assessment results and complete any additional enrollment requirements.

APPROXIMATE COSTS

- \$132.20 per credit tuition (WI resident) plus \$7.27 per credit student activity fee. \$10 per credit online fee. Material fee varies depending on course. Other fees vary by program. Visit gotoltc.edu/financial-aid/tuition-and-fees for details.

FINANCIAL AID

This program is eligible for financial aid. Visit gotoltc.edu/Financial-Aid or talk with your Career Coach about how to apply for aid.

RELATED PROGRAMS

- Accounting Associate Degree

CONTACT

LTC Career Coach
920.693.1162 • CareerCoach@gotoltc.edu

| Catalog No. | Class Title | Credit(s) |
|---------------|----------------------------------|-----------------|
| Term 1 | | |
| 10101111 | Accounting 1 | 4 |
| 10101135 | Payroll Accounting | 3 |
| 10804123 | Math with Business Applications | 3 |
| 10101122 | Income Tax | 3 |
| | | 13 |
| Term 2 | | |
| 10101113 | Accounting 2 | 4 |
| 10101180 | Spreadsheet Data Management | 2 |
| 10102160 | Business Law 1 | 3 |
| 10101182 | Accounting Software Applications | 2 |
| 10801195 | Written Communication | 3 |
| | | 14 |
| | | TOTAL 27 |

Curriculum and Program Acceptance requirements are subject to change. Program start dates vary; check with your advisor for details. The tuition and fees are approximate based on 2017-2018 rates and are subject to change prior to the start of the academic year.