



**eCampus Academy**  
Watertown Unified School District  
111 Dodge Street  
Watertown, WI 53094  
(920) 262-1420  
[ecampusacademy.org](http://ecampusacademy.org)

## ACCOUNTING PATHWAY – Course Descriptions

### **Accounting Principles - Course Number: 101-114 Credits: 4.00**

Accounting Principles is an introduction to the field of accounting. Fundamental concepts of the accounting process including financial statement preparation, journal entries, posting, adjusting and closing entries. Cash, inventory, receivables, payables, and plant assets including depreciation methods are also covered.

### **Accounting Program Orientation - Course Number: 101-100 Credits: 1.00**

Students develop skills to enhance their success in the Gateway Technical College accounting program and their career. These skills include self-assessment, time management, study skills, learning styles, and stress management. Students research the accounting field through the Internet, periodicals, and surveys. Students design an accounting academic and career development plan and initiate their ongoing program portfolio.

### **Accounting Software Applications - Course Number: 101-154 Credits: 2.00**

In this course, learners will be introduced to commercially available accounting software. The students will perform accounting functions related to customers, vendors, inventory, payroll, cash, and other information needed for service and retail businesses. Upon completion of this course, students will generate accurate financial statements and other reports needed for accounting purposes.

### **Computers for Professionals - Course Number: 103-143 Credits: 3.00**

This course introduces students to the use of a PC. Through hands-on practice, students will manage files, communicate using e-mail, and use the Internet, word processing, spreadsheet, and presentation software. Students must use the version of Microsoft Office software in use at Gateway Technical College. Basic keyboarding skills are recommended.

### **Gateway to Success - Course Number: 890-155 Credits: 1.00**

In this course, students explore the Gateway Technical College community. They examine college resources and services, investigate skills that lead to academic success, and identify strategies for achieving educational and personal goals.

### **Quantitative Reasoning - Course Number: 804-135 Credits: 3.00**

This course is intended to develop analytic reasoning and the ability to solve quantitative problems. Topics to be covered may include: construction & interpretation of graphs; descriptive statistics; geometry & spatial visualizations; math of finance; functions and modeling; probability; and logic. Appropriate use of units and dimensions, estimates, mathematical notation, and available technology will be emphasized throughout the course.

### **Accounting Spreadsheet Applications - Course Number: 101-106 Credits: 3.00**

This course covers all levels of spreadsheet usage. The student will develop and edit business-related worksheets and charts, including linking worksheets and workbooks. The student will work with advanced topics such as data tables, Goal Seek, Scenarios and Solver to perform what if calculations on various data. The student will also work with financial functions, macros, and create reports. This course will prepare the student to become a Microsoft Office Specialist (MOS) certified in Excel at the Core or Expert level.

### **Corporate Accounting - Course Number: 101-116 Credits: 3.00**

In this course, learners will focus on accounting for corporations. Students will complete the accounting cycle for a corporation including financial statement preparation. Other topics covered will include accounting for stockholders' equity, correcting entries and error analysis. Students will also investigate appropriate internal controls and identify ethical considerations for processing financial transactions.



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**English Composition - Course Number: 801-136 Credits: 3.00**

This course is designed for learners to develop knowledge and skills in all aspects of the writing process. Planning, organizing, writing, editing and revising are applied through a variety of activities. Students will analyze audience and purpose, use elements of research, and format documents using standard guidelines. Individuals will develop critical reading skills through analysis of various written documents.

**Income Tax Accounting - Course Number: 101-104 Credits: 4.00**

In this course, learners explore basic federal and state income tax laws for personal income tax returns. Students will prepare manual and electronic Federal and Wisconsin individual tax returns, including supporting schedules. Students will also examine gross income, deductions, credits, capital gains/losses and other important current tax topics. Upon completion of the course, learner will be able to accurately complete personal income tax returns.

**Payroll Accounting - Course Number: 101-119 Credits: 3.00**

In this course, learners focus on preparing the payroll for a business. Students examine current payroll tax laws and regulations to calculate gross and net pay of employees, determine the employer's liability for payroll taxes, and prepare related journal entries. Students complete a Wisconsin Sales and Use Tax form. Upon completion of the course, students will be able to use computerized accounting software to enter and prepare a company's payroll and related reports.

**Communication Requirement - Course Number: OPTION-COMM.1A Credits: 3.00**

Please complete 801-196 Oral/Interpersonal Communication or 801-198 Speech. This is for informational purposes only. Once you register for your course, you can delete this block from your timeline.

**Economics Requirement - Course Number: OPTION-ECON.4A Credits: 3.00**

Please complete 809-143 Microeconomics or 809-195 Economics. This is for informational purposes only. Once you register for your course, you can delete this block from your timeline.

**Business Law - Course Number: 102-160 Credits: 3.00**

Business Law is a survey course which introduces the student to relevant legal issues that affect business today. Students will learn the fundamentals of law from the U.S. Constitution to the Uniform Commercial Code, from Contract Law to Property Law, and will be able to identify the legal basis of various business activities.

**Intermediate Accounting - Course Number: 101-121 Credits: 4.00**

This course will apply FASB principles and GAAP to corporations and will emphasize an in-depth understanding of the balance sheet. Students will learn to prepare classified balance sheets, account for receivables, inventory valuation and estimation, acquisition and disposition of fixed and intangible assets, current and long-term liabilities, including time value of money concepts.

**Management Accounting - Course Number: 101-131 Credits: 4.00**

In this course, learners will focus on the fundamentals of management accounting for a manufacturing company. Students will learn the flow of costs through the accounting system including material, labor and factory overhead. The student will also prepare job order and process costing, cost accumulation, as well as computing and recording variances in a standard cost system. Cost behavior analysis and total quality management will also be covered. Upon completion of the course, students will be able to use quantitative models and costs analysis to make managerial decisions as well as prepare a master budget.

**Accounting Capstone - Course Number: 101-107 Credits: 3.00**

The accounting capstone course will guide the student in dealing with ethics, internal control and financial statement analysis in the accounting environment. Students will resolve accounting problems by applying skills and techniques acquired in previous courses. Students will apply business law and ethics to the accounting environment.



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**Accounting Elective Credits - Course Number: OPTION-E101.1 Credits: 3.00**

Complete three elective credits. The suggested electives are: 101-128 QuickBooks Online; 804-189 Introductory Statistics; 102-122 Investments; 114-101 Personal Financial Planning; 801-197 Technical Reporting; 809-172 Diversity Studies; or 809-196 Sociology. This is for informational purposes only. Once you register for your course, you can delete this block from your timeline.

**Accounting Requirement - Course Number: OPTION-ACCT.4A Credits: 2.00**

Please complete one of the following courses: 101-105 Accounting Career Readiness 101-103 Internship for Accounting This is for informational purposes only. Once you register for your course, you can delete this block from your timeline.

**Financial Analysis/Management - Course Number: 101-155 Credits: 3.00**

The student will think critically and apply accounting knowledge, principles, and procedures by utilizing financial analysis and financial management techniques in managing the financial aspects of a "for profit" business. The student will learn to measure risk/reward/return; analyze corporate financial statements, and use time value of money analysis to make long-term financing decisions. The student will analyze corporate solvency and profitability utilizing ratio and trend analysis, apply financial valuation and working capital management techniques, develop cash budgets, and develop pro forma financial statements. A corporate annual report project is required using spreadsheet and word processing software.

**Introduction to Psychology - Course Number: 809-198 Credits: 3.00**

This course introduces students to some of the major theories and topics of psychology, including the physiological basis of behavior, personality and learning theories, memory, states of consciousness, stress, research methods, intelligence, human development, psychopathology, and social behavior.