

ACCOUNTING

Associate in Applied Science (AAS)

Program Code: 10-101-1

Total Credits: 61

Mid-State's Accounting program is ideal for students with strong logic and attention to detail. Graduates are prepared for entry-level positions in exciting business and industry settings as well as public accounting firms. The program provides stimulating cooperative learning activities, some taking you outside the classroom for real-world experience. Class activities include hands-on income tax and payroll projects, computerized simulations, and guest lectures.

To learn more about this program, visit mstc.edu/programs.

ACADEMIC ADVISOR

To schedule an appointment with an academic advisor, call 715-422-5300. Academic advisors will travel to other campuses as necessary to accommodate student needs. For more information about advising, visit mstc.edu/advising.

NEW STUDENT CHECKLIST

Complete the following steps to prepare for your New Student Advising appointment with your academic advisor:

- Submit a Mid-State application at mstc.edu/apply.
- Send official transcripts to:
Mid-State Technical College
Student Services
500 32nd Street North
Wisconsin Rapids, WI 54494
- Complete the Free Application for Federal Student Aid (FAFSA) at fafsa.gov. Mid-State's Financial Aid team is available to assist with your FAFSA application and to answer your financial aid questions. Contact Financial Aid or schedule an appointment at mstc.edu/financial-aid.
- Set up student MyCampus account at mstc.edu/mycampus-assistance.
- Schedule a New Student Advising appointment at mstc.edu/advising.

mstc.edu • 888-575-6782 • TTY: 711



Adams Campus • Marshfield Campus • Stevens Point Downtown Campus • Wisconsin Rapids Campus • Virtual Campus • AMETA® Center

Mid-State does not discriminate on the basis of race, color, national origin, sex, disability, or age in its program, activity, or employment. The following person has been designated to handle inquiries regarding the nondiscrimination policies: Vice President - Human Resources; 500 32nd Street North, Wisconsin Rapids, WI 54494; 715-422-5325 • AAEO@mstc.edu. 3/2026-AC

CAREER PATHWAY



Career pathways help you build your education step by step. Each stage offers one or more credentials that are recognized by employers and lead to real jobs—and you can keep building toward your career goals as you go.

Begin at any point.

Prior Learning

Credit for Prior Learning

- Certifications and Licenses
- Military Experience
- National/Standardized Exams
- Transfer Credit
- Work and Life Experience

Learn about Credit for Prior Learning at mstc.edu/cpl.

High School Credit

- High School Dual Credit
- Mid-State Fast Track

Learn about High School Credit at mstc.edu/dc.

Certificate

- Payroll Foundations (6 Credits)
- Tax Preparation (6 Credits)
- QuickBooks & Office Essentials (6 Credits)

Technical Diploma

- Accounting Assistant (28 Credits)
Start Your Career: Accounting Assistant, Accounting Technician, Accounts Payable Clerk, Payroll Assistant, Tax Assistant

Associate Degree

- Accounting (61 Credits)
Start Your Career: Accounts Receivable/Payable Specialist, Financial Accounting Assistant, Junior Staff Accountant, Payroll Accountant, Tax Accountant

Bachelor's Degree

For those interested in continuing their education, Mid-State offers transfer guides with various four-year colleges and universities. For more information, visit mstc.edu/transfer.

OUTCOMES

Employers will expect you, as an Accounting graduate, to be able to:

- Process financial transactions throughout the accounting cycle.
- Evaluate financial information to support decision making.
- Process payroll.
- Perform cost accounting tasks.
- Perform income tax accounting tasks.
- Apply internal controls to reduce risk.
- Manage accounting data through advanced spreadsheet applications.

TECHNICAL SKILLS ATTAINMENT

The Wisconsin Technical College System (WTCS) has implemented a requirement that all technical colleges measure outcomes attained by students. This requirement is called Technical Skills Attainment (TSA). The main objective of TSA is to ensure graduates have the technical skills needed by employers. Faculty will let students know when and how the TSA is being assessed in the program.

STUDENT HANDBOOK

Visit mstc.edu/studenthandbook to view Mid-State's student handbook, which contains information about admissions, enrollment, appeals processes, services for people with disabilities, financial aid, graduation, privacy, Mid-State's Student Code of Conduct, and technology.

GRADUATION REQUIREMENT

The GPS for Student Success course is required for all Mid-State program students and is recommended to be completed before obtaining 12 credits. Some students are exempt from this requirement. Please see your academic advisor for more information.

ADDITIONAL COURSES AS NEEDED

The following courses may be recommended or required if the student does not achieve minimum placement scores.

College Reading and Writing 1

10831104

3 credits

Provides learners with opportunities to develop and expand reading and writing skills to prepare for college-level academic work. Students will employ critical reading strategies to improve comprehension, analysis, and retention of texts. Students will apply the writing process to produce well-developed, coherent, and unified written work.

Pre-Algebra

10834109

3 credits

Provides an introduction to algebra. Includes operations on real numbers, solving linear equations, percent and proportion, and an introduction to polynomials and statistics. Prepares students for elementary algebra and subsequent algebra-related courses.

MULTIPLE MEASURES

Students can place into courses using high school GPA and completed classes. Placement can be determined in the following ways:

- **Multiple Measures Writing (MMW)**
High school GPA of 2.6 & successful completion of 2.0 credits of high school writing courses with a "C" or better
- **Multiple Measures Reading (MMR)**
High school GPA of 2.6 & successful completion of 2.0 credits of high school literature courses with a "C" or better
- **Multiple Measures Math 1 (MMM_1)**
High school GPA of 2.6 & successful completion of 1.0 credit of high school math (Algebra 1 or equivalent) with a "C" or better
- **Multiple Measures Math 2 (MMM_2)**
High school GPA of 2.6 & successful completion of 2.0 credits of high school math including Algebra 1 and Algebra 2 with a "C" or better
- **Multiple Measures Science 1 (MMS_1)**
High school GPA of 2.6 & successful completion of 1.0 credit of high school lab science course with a "C" or better
- **Multiple Measures Science 2 (MMS_2)**
High school GPA of 2.6 & successful completion of 1.0 credit of high school chemistry with a "C" or better

Past high school and college transcripts are used in making course placement decisions.

SAMPLE FULL-TIME CURRICULUM OPTION

Accounting • 61 Total Credits

| Term 16 Credits | Course Number | Course Name | CPL | Credits |
|--------------------|----------------------|--|-----|---------|
| | 10101120 | Payroll Accounting | Yes | 3 |
| | 10101140 | Accounting 1 | Yes | 3 |
| | 10102101 | Introduction to Business | Yes | 3 |
| | 10103106 | Microsoft Office-Introduction | Yes | 3 |
| | 10804107 or 10804189 | College Mathematics or Introductory Statistics | Yes | 3 |
| | 10890102 | GPS for Student Success | Yes | 1 |

| Term 15 Credits | Course Number | Course Name | CPL | Credits |
|--------------------|----------------------|--|-----|---------|
| | 10101106 | Excel for Accounting | No | 3 |
| | 10101123 | Income Tax Accounting | Yes | 3 |
| | 10101129 | QuickBooks Applications | No | 3 |
| | 10101142 | Accounting 2 | Yes | 3 |
| | 10801195 or 10801136 | Written Communication or English Composition 1 | Yes | 3 |

| Term 15 Credits | Course Number | Course Name | CPL | Credits |
|--------------------|----------------------|--------------------------------|-----------|---------|
| | 10101110 | Intermediate Accounting 1 | No | 3 |
| | 10101128 | Managerial Finance | No | 3 |
| | 10101141 | Business Taxation | No | 3 |
| | 10102104 or 10102110 | Business Law or Employment Law | Yes or No | 3 |
| | 10809195 | Economics | Yes | 3 |

| Term 15 Credits | Course Number | Course Name | CPL | Credits |
|--------------------|----------------------------------|---|-----|---------|
| | 10101125 | Cost and Managerial Accounting | No | 3 |
| | 10101158 or 10101159 | Accounting Capstone or Accounting Internship | No | 3 |
| | 10801198 or 10801196 | Speech or Oral/Interpersonal Communication | Yes | 3 |
| | 10809122 or 10809172 or 10809196 | Introduction to American Government or Introduction to Diversity Studies or Introduction to Sociology | Yes | 3 |
| | 10809198 or 10809188 | Introduction to Psychology or Developmental Psychology | Yes | 3 |

Please Note

- Credit for Prior Learning (CPL) options are available for some courses. You can visit mstc.edu/cpl or contact your academic advisor for details.
- This curriculum sequence is only for student planning. Actual student schedules will vary depending on course availability.
- This program is offered online and classes are in an 8-week format.
- Program completion time may vary based on student scheduling and course availability. For details, go to mstc.edu/schedule.
- Get the latest updates online at mstc.edu.

SAMPLE PART-TIME CURRICULUM OPTION

Accounting • 61 Total Credits

| Term | Course Number | Course Name | CPL | Credits |
|------------------|----------------------------------|---|------------|----------------|
| 7 Credits | 10101140 | Accounting 1 | Yes | 3 |
| | 10103106 | Microsoft Office-Introduction | Yes | 3 |
| | 10890102 | GPS for Student Success | Yes | 1 |
| 9 Credits | Course Number | Course Name | CPL | Credits |
| | 10101129 | QuickBooks Applications | No | 3 |
| | 10101142 | Accounting 2 | Yes | 3 |
| | 10804107 or 10804189 | College Mathematics or Introductory Statistics | Yes | 3 |
| 9 Credits | Course Number | Course Name | CPL | Credits |
| | 10101120 | Payroll Accounting | Yes | 3 |
| | 10102101 | Introduction to Business | Yes | 3 |
| | 10801195 or 10801136 | Written Communication or English Composition 1 | Yes | 3 |
| 6 Credits | Course Number | Course Name | CPL | Credits |
| | 10101106 | Excel for Accounting | No | 3 |
| | 10101123 | Income Tax Accounting | Yes | 3 |
| 6 Credits | Course Number | Course Name | CPL | Credits |
| | 10101110 | Intermediate Accounting 1 | No | 3 |
| | 10102104 or 10102110 | Business Law or Employment Law | Yes or No | 3 |
| 9 Credits | Course Number | Course Name | CPL | Credits |
| | 10101125 | Cost and Managerial Accounting | No | 3 |
| | 10801198 or 10801196 | Speech or Oral/Interpersonal Communication | Yes | 3 |
| | 10809198 or 10809188 | Introduction to Psychology or Developmental Psychology | Yes | 3 |
| 9 Credits | Course Number | Course Name | CPL | Credits |
| | 10101128 | Managerial Finance | No | 3 |
| | 10101141 | Business Taxation | No | 3 |
| | 10809195 | Economics | Yes | 3 |
| 6 Credits | Course Number | Course Name | CPL | Credits |
| | 10101158 or 10101159 | Accounting Capstone or Accounting Internship | No | 3 |
| | 10809122 or 10809172 or 10809196 | Introduction to American Government or Introduction to Diversity Studies or Introduction to Sociology | Yes | 3 |

COURSE DESCRIPTIONS

Accounting 1

10101140

3 credits

A beginning course designed especially for majors or those who need a strong foundation in accounting principles. Develops the accounting cycle of journaling, posting, adjusting, closing, and reporting. Also emphasizes service and merchandising sole proprietorships in developing the accounting cycle. Explores issues for accounting for cash, accounts and notes receivable, inventories, and fixed assets.

Accounting 2

10101142

3 credits

Studies accounting procedures for partnerships and corporations. Issues involving incorporation are reviewed. Accounting procedures for corporate stock, dividends, retained earnings, bonds, and long-term investments are presented. Analysis of financial statements is introduced and statements of cash flows are prepared.

Prerequisite: Accounting 1 10101140

Accounting Capstone

10101158

3 credits

This project based course gives students the opportunity to demonstrate technical competency in areas covered in program courses. Financial accounting, management accounting, payroll accounting, and tax accounting are used. The project simulates many of the tasks students are expected to perform as accounting professionals.

Prerequisite: Minimum of 21 credits of 101 program courses.

Accounting Internship

10101159

3 credits

Opportunity for students to apply accounting or business skills in a real-life business environment. Activities may include working with accounts receivable and accounts payable, bank and account reconciliations, accounts payable preparation, spreadsheet work and development, preparing and analyzing financial reports, tax return preparation, processing payroll, job costing, general ledger accounting, and other business-related duties as requested by the employer.

Prerequisites: Intermediate Accounting 1 10101110, QuickBooks Applications 10101129, Income Tax Accounting 10101123, Payroll Accounting 10101120, and Instructor Consent

Business Law

10102104

3 credits

Introduces the basic foundation of laws and regulatory systems applicable to the business environment. Students examine the UCC, contract torts, agency law, and business and cybercrime. Students apply business legal theory in conjunction with ethical decision making through practical application.

Business Taxation

10101141

3 credits

A study of federal income taxation as applicable to C corporations, S corporations, limited liability companies, partnerships, estates and trusts. Both taxable entities and flow-through entities will be considered. Specific attention will be given to general concepts, tax return form preparation, and research.

College Mathematics

10804107

3 credits

This course is designed to review and develop fundamental concepts of mathematics in the areas of algebra, geometry, trigonometry, measurement and data. Algebra topics emphasize simplifying algebraic expressions, solving linear equations and inequalities with one variable, solving proportions and percent applications. Geometry and trigonometry topics include; finding areas and volumes of geometric figures, applying similar and congruent triangles, applying Pythagorean Theorem, and solving right triangles using trigonometric ratios. Measurement topics emphasize the application of measurement concepts and conversion techniques within and between U.S. customary and metric system to solve problems. Data topics emphasize data organization and summarization skills, including: frequency distributions, central tendency, relative position and measures of dispersion. Special emphasis is placed on problem solving, critical thinking and logical reasoning, making connections, and using calculators.

Prerequisite: High School GPA of 2.6 and MMM_1 or Accuplacer Arithmetic of 250 and QAS 234 or ACT Math score of 17 or Pre-Algebra 10834109 with a "C" or better

Cost and Managerial Accounting

10101125

3 credits

Accumulates production costs for materials, labor, and overhead for job order or process costing systems. Determines and records variances from standard. Computes various cost-volume-profit relationships for control and decision making.

Prerequisite: Accounting 2 10101142

Developmental Psychology

10809188

3 credits

Studies human development throughout the lifespan and explores developmental theory and research with an emphasis on the interactive nature of the biological, cognitive, and psychosocial changes that affect the individual from conception to death. Application activities and critical thinking skills enable students to gain an increased knowledge and understanding of themselves and others.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English

COURSE DESCRIPTIONS

Economics

10809195

3 credits

Provides an overview of how a market-oriented economic system operates and surveys the factors that 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.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English

Employment Law

10102110

3 credits

Introduces a broad scope of employment laws and provides the opportunity to apply these laws to the employment arena. Includes laws relating to anti-discrimination, including the Civil Rights Act, ADEA, and ADA; wage and hour regulation, including FLSA; employer-provided pensions, including ERISA; health insurance, including COBRA and ACA; and unemployment and worker's compensation insurance.

English Composition 1

10801136

3 credits

Learners develop and apply skills in all aspects of the writing process. Through a variety of learning activities and written documents, learners employ rhetorical strategies, plan, organize and revise content, apply critical reading strategies, locate and evaluate information, integrate and document sources, and apply standardized English language conventions.

Prerequisite: High School GPA of 2.6 and MMW or Accuplacer Writing of 262 or Accuplacer Reading 253 or ACT English score of 20 or ACT Reading 21 or completion of College Reading and Writing 1 10831104 with a "C" or better

Excel for Accounting

10101106

3 credits

Microsoft Excel is a vital tool for many accounting tasks. This course covers basic and advanced features within Excel and relates them to various accounting tasks. Using Excel, students will perform accounting tasks and will experience the gathering, analysis, and reporting of accounting data.

Prerequisites: Accounting 1 10101140 and Microsoft Office-Introduction 10103106 or Excel-Beginning 10103123

GPS for Student Success

10890102

1 credit

Integrate necessary skills for student success by developing an academic plan, identifying interpersonal attributes for success, adopting efficient and effective learning strategies, and utilizing Mid-State resources, policies, and processes. This course is recommended to be completed prior to obtaining 12 credits and is a graduation requirement unless you receive an exemption from your program advisor.

Income Tax Accounting

10101123

3 credits

Applies current tax laws in preparing individual tax returns and supporting forms and schedules.

Intermediate Accounting 1

10101110

3 credits

This course builds upon financial accounting concepts covered in Accounting 1 and Accounting 2. Topics include the conceptual framework as the basis of developing accounting guidance, multi-purpose financial statements, short and long-term assets, time value of money concepts, revenue recognition, and an overview of auditing concepts.

Prerequisite: Accounting 2 10101142

Introduction to American Government

10809122

3 credits

Introduces American political processes and institutions. 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. Explores the role of the media, interest groups, political parties, and public opinion in the political process. Also explores the role of state and national government in our federal system.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English

Introduction to Business

10102101

3 credits

An introduction to what a business is, how it operates, and how it is managed. Students identify forms of ownership and the processes used in production and marketing, finance, personnel, and management in business operations.

Introduction to Diversity Studies

10809172

3 credits

This course introduces the study of diversity from a local to a global perspective using a holistic, interdisciplinary approach that encourages exploration and prepares students to work in a diverse environment. The course introduces basic diversity concepts, examines the impact of bias and power differentials among groups, explores the use of culturally responsive communication strategies, and compares forces that shape diversity in an international context.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English

COURSE DESCRIPTIONS

Introduction to Psychology

10809198

3 credits

This science of psychology course is a survey of multiple aspects of behavior and mental processes. It provides an overview of topics such as research methods, theoretical perspectives, learning, cognition, memory, motivation, emotions, personality, abnormal psychology, physiological factors, social influences, and development.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English

Introduction to Sociology

10809196

3 credits

Introduces students to the basic concepts of sociology: culture, socialization, social stratification, multi-culturalism, and the five institutions of family, politics, economics, religion, and education. Other topics include demography, deviance, technology, environment, social issues, social change, social organization, and workplace issues.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English

Introductory Statistics

10804189

3 credits

Students taking Introductory Statistics display data with graphs, describe distributions with numbers, perform correlation and regression analyses, and design experiments. They use probability and distributions to make predictions, estimate parameters, and test hypotheses. They draw inferences about relationships including ANOVA. Algebra knowledge and foundational skills in mathematics are important for success in this course.

Prerequisite: High School GPA of 2.6 and MMM_2 or Accuplacer QAS 241 or ACT Math score of 19 or Pre-Algebra 10834109 or College Math 10804107 with a "C" or better

Managerial Finance

10101128

3 credits

Focuses on the corporate finance function including role of corporate finance professionals, time value of money, cost of capital, valuation, capital structure, and capital budgeting issues. Students will also be introduced to capital budgeting analysis, cost-volume-profit analysis, profit planning, and differential analysis.

Prerequisite: Accounting 1 10101140

Microsoft Office-Introduction

10103106

3 credits

Develops introductory skills in the Microsoft Office Suite (Word, Excel, Access, PowerPoint, and Outlook) while reinforcing the students' knowledge of computer concepts, Windows Explorer, and web usage. This course prepares students for the Associate level MOS Certification exams for Word, Excel, PowerPoint, and Outlook. Students should possess basic keyboarding, mouse, and Windows 11 skills. Students may develop these skills in the Academic Learning Center while concurrently enrolled in this course.

Oral/Interpersonal Communication

10801196

3 credits

Focuses on developing effective listening techniques and verbal and nonverbal communication skills through oral presentation, group activity, and other projects. The study of self, conflict, and cultural contexts will be explored, as well as their impact on communication.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 236 and Writing of 237 or ACT of 15 Reading/16 English or College Reading and Writing with a C or better

Payroll Accounting

10101120

3 credits

Develops a working knowledge of payroll legislation, payroll records, and payroll accounting. Payroll accounting is accomplished through manual methods and automated methods.

Corequisite: Microsoft Office-Introduction 10103106

QuickBooks Applications

10101129

3 credits

Uses the computer as a tool to reinforce and build on accounting concepts. Students prepare financial statements and managerial reports, produce business documents, and account for service and merchandising business entities.

Speech

10801198

3 credits

Explores the fundamentals of effective oral presentation to small and large groups. Topic selection, audience analysis, methods of organization, research, structuring evidence and support, delivery techniques, and other essential elements of speaking successfully, including the listening process, form the basis of this course. Includes informative, persuasive, and occasion speech presentations.

Prerequisite: High School GPA of 2.6 and MMR and MMW or Accuplacer Reading Skills of 253 and Writing of 262 or ACT of 21 Reading/19 English or completion of College Reading and Writing 1 10831104 with a "C" or better

Written Communication

10801195

3 credits

Develops writing skills which include prewriting, drafting, revising, and editing. A variety of writing assignments are designed to help the learner analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Also develops critical reading and thinking skills through the analysis of a variety of written documents.

Prerequisite: High School GPA of 2.6 and MMW or Accuplacer Writing of 262 or ACT English score of 20 or completion of College Reading and Writing 1 10831104 with a "C" or better