

# Accounting

## Associate of Applied Science

The full range of businesses, from small companies to corporate giants, rely on accountants to assemble, analyze, and interpret essential statistical and financial information. Every enterprise requires data supplied by accountants to make effective day-to-day decisions and long-term plans.

Nicolet's Accounting program provides a thorough foundation in accounting theory and practice as students learn to perform a variety of business accounting functions. Graduates are prepared for positions as junior accountants in public accounting firms, private industry, or government service.

## Program Outline

TERM 1		
Course #	Course Title	Credits
1010210600	<b>Business Essentials</b> This class helps new Nicolet students make a successful transition to the College. The course is a chance for students to learn College resources, practice pacing and time management, grit and the learning management system. Students also receive an introduction and have opportunities to practice professional business communication.	1.00
1080119500	<b>Written Communication</b> Develops writing skills which include prewriting, drafting, revising, and editing. A variety of writing assignments is 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.	3.00
1010115100	<b>Accounting Principles: Accounting Cycle</b> Develop an understanding of the fundamental principles of accounting and all steps of the accounting cycle.	2.00
1080412300	<b>Math with Business Applications</b> Covers real numbers, basic operations, linear equations, proportions with one variable, percent, simple interest, compound interest, annuity, applying math concepts to the purchasing/buying/selling processes, and basic statistics with business and consumer applications. Prerequisite: Accuplacer Algebra score $\geq 35$ or ACT Mathematics score $\geq 18$ .	3.00
1010111200	<b>Payroll Accounting</b> Teaches accounting theory and application for payroll, including preparation and reporting processes, laws and government reporting requirements Prerequisite: 1010115100 Accounting Principles Accounting Cycle (C or better) (concurrent enrollment allowed).	3.00
1010120500	<b>Accounting Principles: Inventory Valuation</b> This course will provide in depth knowledge of various inventory valuation methods. Prerequisite: 1010115100 Accounting Principles Accounting Cycle (C or better).	1.00
1010121000	<b>Accounting Principles: Receivables, Cash and Assets</b> This course will provide in-depth knowledge of various methods of Account Receivable valuation; Cash valuation, and Internal controls; various fixed asset depreciation methods and intangible asset depletion method principle. Prerequisite: 1010115100 Accounting Principles Accounting Cycle (C or better).	2.00

Course #	Course Title	Credits
1010311500	MS Word Beginning This course will cover creating a flyer, research paper, and business letter using Microsoft Word.	1.00
1010312600	MS Excel Beginning This course will cover creating a worksheet and chart; application of formulas, functions, and formatting; and working with large worksheets, charting, and what-if analysis using Microsoft Excel.	1.00
1015110500	Digital Literacy with Cyber Security This course will cover identifying and differentiating between major computer components, Microsoft Windows operating system and application operations, computing environment issue troubleshooting, making connections between office network devices, file management, and basic cybersecurity threats and best practices.	1.00

## TERM 2

Course #	Course Title	Credits
1080119600	Oral Interpersonal Communication Focuses upon developing speaking, verbal and nonverbal communications, and listening skills through individual presentations, groups activities, and other projects.	3.00
1010111500	Tax 1 Individual Income Taxation Students will learn about individual income taxation.	2.00
1010111600	Tax 1 Tax Deductions and Credits Students will learn about tax deductions and credits. Prerequisite: 1010111500 Tax 1 Individual Income Taxation (C or better) (concurrent enrollment allowed).	1.00
1010111700	Tax 1 Preparing Individual Tax Returns Students will learn about preparing individual tax returns Prerequisite: 1010111600 Tax 1 Tax Deductions and Credits (C or better) (concurrent enrollment allowed).	1.00
1010115300	Accounting Principles: Partnership Accounting Students will prepare various accounting records for partnerships Prerequisite: 1010121000 Acct Princ Receivables Cash and Assets (C or better).	1.00
1010115600	Accounting Principles: Equity Financing Accounting Students will learn the principles of equity financing accounting Prerequisite: 1010121000 Acct Princ Receivables Cash and Assets (C or better).	1.00
1010115700	Accounting Principles: Debt Financing Accounting Students will learn the principles of debt financing accounting Prerequisite: 1010121000 Acct Princ Receivables Cash and Assets (C or better).	1.00
1010115900	Accounting Principles: Financial Statement Analysis Students will learn the principles of financial statement analysis. Prerequisite: 1010121000 Acct Princ Receivables Cash and Assets (C or better).	1.00
1010315500	QuickBooks Basics Students will process routine accounting transactions including company setup.	1.00
1010113500	QuickBooks Applications Perform advanced level accounting functions in QuickBooks: complex daily transactions, payroll, month end, reports and budgets Prerequisite: 1010315500 QuickBooks Basics (C or better).	1.00

Course #	Course Title	Credits
1010220100	<p>Business Law Foundation and Torts</p> <p>This course examines law and the ways it impacts business operations. The student will learn sources of business law and be exposed to jurisdiction, the adjudication process and the framework of the court system. Torts and intellectual property are also covered.</p>	1.00
1010220500	<p>Business Law Contracts</p> <p>This course will cover the basic requirements of contracts, how they may be breached and the process of collecting damages in a breach. Student will be exposed to The Uniform Commercial Code and the relationship between it and contract law.</p>	1.00
1010221000	<p>Business Law Entities and Real Property</p> <p>This class covers typical business entities such as sole proprietorship, partnership and corporation along with the advantages and disadvantages of each. Students will also learn the critical elements of real property and personal property laws.</p>	1.00
1010312700	<p>MS Excel Intermediate</p> <p>This course will cover working with financial functions, data tables, amortization schedules, multiple worksheets, and workbooks; creating, sorting, and querying a table; and creating templates; importing data; and working with SmartArt, images, and screenshots using Microsoft Excel. Prerequisite: 1010312600 MS Excel Beginning (C or better) (concurrent enrollment allowed).</p>	1.00
<b>TERM 3</b>		
Course #	Course Title	Credits
1080119700	<p>Technical Reporting</p> <p>Teaches preparation and presentation of written, oral, and multi-media technical reports. Prerequisite: 1080119500 Written Communication (C or better) or 2080121900 English Composition I (C or better).</p>	3.00
1010112200	<p>Tax 2 Research Planning and Property Transaction Taxation</p> <p>Students will determine the impact of various tax issues on tax liability including depreciation, property transactions, AMT, and at-risk and passive transactions. Students will also perform tax research and planning. Prerequisite: 1010111700 Tax 1 Preparing Individual Tax Returns (C or better).</p>	2.00
1010112300	<p>Tax 2 Business Gift Estate and Trust Taxation</p> <p>Students will study tax laws and prepare business, gift, estate and trust tax returns Prerequisite: 1010112200 Tax 2 Research Plan and Property Trans (C or better) (concurrent enrollment allowed).</p>	1.00
1010117800	<p>Cost Accounting: Job Order and Process Costing</p> <p>Students will account for all production costs using job order and process costing Prerequisite: 1010121000 Acct Princ Receivables Cash and Assets (C or better).</p>	1.00
1010117900	<p>Cost Accounting: Standard Cost Accounting</p> <p>Students will perform budgeting, standard costing and variance analysis and communicate results. Prerequisite: 1010117800 Cost Acctg Job Order and Process Costing (C or better) (concurrent enrollment allowed).</p>	1.00
1010118100	<p>Cost Accounting: Cost Analysis</p> <p>Students will analyze cost accounting information for decision making including cost, volume, profit analysis. Prerequisite: 1010117900 Cost Accounting Standard Cost Accounting (C or better) (concurrent enrollment allowed).</p>	1.00
1010122000	<p>Intermediate Accounting: Cash Flow</p> <p>This course covers how to report and analyze business cash flow. Prerequisite: 1010115900 Acctg Princ Financial Statement Analysis (C or better).</p>	1.00

Course #	Course Title	Credits
1010122500	Intermediate Accounting: Earnings, Balance Sheets and Investments Students will apply the FASB conceptual framework and report and analyze business financial position on a balance sheet. Report and analyze business earnings in all aspects of the income statement and account for investments. Prerequisite: 1010115900 Acctg Princ Financial Statement Analysis (C or better).	2.00

1089010300	Professional Career Management This course will cover identification of individual interests and the occupations they align with, finding employment, creating a resume and cover letter, participating in an interview, and best practices for maintaining professional employment.	1.00
------------	---	------

#### TERM 4

Course #	Course Title	Credits
1080919500	Economics With a focus on contemporary issues, this introductory course covers cost-benefit analysis, economics systems of the world, globalization, supply and demand, market structures, the labor market, economic growth, unemployment, inflation, business cycles, money, and government economic policy. The course strives to help students improve their individual and household decision-making, understand business decision-making, comprehend the current national and international economic issues and policies, and critically evaluate government response to economic concerns.	3.00

1080919900	Psychology of Human Relations Focuses on improving personal and job-related relationships through understanding and applying sound psychological principles. Topics include self-concept, motivation, emotions, stress management, conflict resolution, and human relation processes.	3.00
------------	--	------

1010116600	Intermediate Accounting 2 Prepares the learner to account for revenue, leases, deferred income taxes, changes in estimates or principles, retirement plans, accounting for derivatives, and apply the FASB conceptual framework. Prerequisite: 1010122500 Inter Acct Earnings Balances Investment (C or better).	2.00
------------	---	------

1010117000	Accounting Information Systems Prepares the learner to examine a business information system, design output reports for effective financial reporting and decision making, design input documents to gather data, document and information system of a business, and design a plan for internal control of a business. Prerequisites: 1010111200 Payroll Accounting (C or better) and 1010115900 Acctg Princ Financial Statement Analysis (C or better) and 1010113500 QuickBooks Applications (C or better) and 1010311500 MS Word Beginning (C or better).	3.00
------------	---	------

1010118600	Accounting Spreadsheet Basics This course will cover how to use financial/accounting functions in spreadsheets to solve case studies.	1.00
------------	--	------

1010118900	Accounting Spreadsheet Applications This course will cover how to create spreadsheets and charts for financial analysis and budgeting to solve case studies. Prerequisite: 1010118600 Accounting Spreadsheet Basics (C or better) (concurrent enrollment allowed).	1.00
------------	---	------

**Total Credits: 61.00**

Talk with a Success Coach about the program outline. Together, you will determine if credits you've already earned satisfy any requirements, discuss possible alternative courses, and choose the best classes if you're thinking of transferring.

**At A Glance**

# How You'll Learn

---

## Summer 2026 Start Date

**May 18** - Summer Term Start  
**June 15** - Additional Term Start for Select Courses

## Fall 2026 Start Dates

**August 31** - 16-Week Fall Term Start  
**October 26** - Additional 8-Week Term Start for Select Courses

## Spring 2027 Start Dates

**January 11** - 16-Week Spring Term Start  
**March 15** - Additional 8-Week Term Start for Select Courses

[VIEW FULL ACADEMIC CALENDAR](#)

---

## Program Tuition\*

\$10,121

## Books & Supplies\*

\$437

\*Total cost for degree completion is estimated by current course requirements, books, and supplies. Tuition and fees are set by the Wisconsin Technical College System and subject to change.

Financial Aid Eligible

► [Potential Indirect Costs](#)

---

## What You'll Learn

- 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 minimize risk

---

## Transfer Opportunities

Take a look at our transfer agreements to seamlessly transfer your degree to a 4-year university.

[LEARN MORE ABOUT TRANSFERRING](#)

---

## Your Potential Careers

- Staff Accountant
- Accounts Payable/Receivable Clerk
- Payroll Accountant
- Tax Accountant
- Cost Accounting
- Public Accounting Assistant

---

## Median Annual Salary

\$43,704	\$49,004	\$52,256
Local	State	National

Lightcast 2023.1

---

## Get Started

Your application can be submitted online, it takes just a few minutes to complete.

[APPLY NOW](#)