

# Accounting

## Associate in Science

### DIVISION OF BUSINESS & PROFESSIONAL STUDIES

This professional program serves two purposes. First, it prepares students for entry -level positions in accounting including accounts receivable, accounts payable, bookkeeping, and as junior accountants and auditors. Second, it prepares students to transfer to four-year colleges to continue their education. Interested students are on track to take the CPA examination after fulfilling the more advanced course requirements at a transfer institution.

Upon successful completion, the Associate in Science Degree in Accounting is awarded.

### PROGRAM FOOTNOTES

**Economics Electives:** EC 104 Contemporary Economic Issues, EC 201 Principles of Macroeconomics, EC 202 Principles of Microeconomics

**Humanities Electives:** Art, Communication, English (EN103 or higher), Film, Foreign Language, Humanities, Literature, Music, Oral Communication, Philosophy, Photography, Sign Language, Theater Arts

**Math Electives:** 100-level Mathematics or higher (not MAC)

**Science Electives:** Biology, Chemistry, Contemporary Nutrition (NS 101), Environmental Science, Integrated Science, Physics

**Social Science Electives:** Anthropology, Economics, Geography, Government, History, Law, Psychology, Sociology

Competency in mathematics is a MassBay graduation requirement. Prior to graduation, students must demonstrate competency at 100-level math. This may be accomplished by an appropriate placement test score or completion of any 100-level mathematics course or higher, except mathematics courses with a MAC prefix.

This program qualifies as an Alternative Transfer Agreement (MassTransfer) with select public institutions in Massachusetts. For more information, visit [www.mass.edu/masstransfer](http://www.mass.edu/masstransfer)

COURSE	COURSE TITLE	CREDITS
<i>First Year Semester 1</i>		
AC 101	Financial Accounting I	4
CT 100	Critical Thinking	3
EN 101	Freshman English I	3
MG 101	Principles of Management	3
		<b>credits:</b>
		13
<i>First Year Semester 2</i>		
AC 102	Financial Accounting II	4
CS 104	Microcomputer Applications/Business	3
EN 102	Freshman English II	3
MK 103	Principles of Marketing	3
	Math Elective	3/4
		<b>credits:</b>
		16/17
<i>Second Year Semester 1</i>		
AC 201	Intermediate Accounting I	4
AC 206	Managerial Accounting	4
LA 221	Principles of Business Law I	3
AC210	Accounting Essentials with QuickBooks	2
	Humanities Elective	3
		<b>credits:</b>
		16
<i>Second Year Semester 2</i>		
AC 202	Intermediate Accounting II	4
AC 207	Introduction to Taxation	3
	Humanities Elective	3
	Economics Elective	3
	Science Elective	3/4
		<b>credits:</b>
		16/17
		<b>Total Credits:</b>
		<b>61/63</b>