

# ACCOUNTING

## Associate of Science Degree

### Program Description

The Accounting Program is a major that is designed to prepare students for entry-level accounting positions, or to provide further advancement for those already employed in the Accounting profession. The program design includes the general education curriculum, a general business core, skills courses, and courses specific to the Accounting profession.

### Program Outcomes

At the completion of this program, the student should be able to:

- Communicate effectively about accounting information.
- Perform basic mathematical calculations in accounting, finance, and general business.
- Discuss the role of accounting managers.
- Apply the fundamental principles and methods of financial accounting in analyzing business transactions.
- Identify the impact of business transactions upon financial statements.
- Use accounting information to support business decision making.
- Apply principles of cost accounting to analyze a firm's costs.
- Discuss Generally Accepted Accounting Principles (GAAP).
- Identify the impact micro and macroeconomic variables have upon businesses and their financial statements.
- Perform computerized financial analysis.
- Discuss the ethical issues faced by accounting majors.

General Education Requirements – see p. 98	Credits
<b>25 credits total</b>	
Computer Science	3 credits
ENG 101 English Composition I	3 credits
ENG 102 English Composition II <sup>1</sup>	3 credits
History/Government	3 credits
IDS 167 First Year Seminar	3 credits
Math	3 credits
Natural Science w/ Lab	4 credits
Social Science/Psychology	3 credits

Program Requirements – 36 credits total	Credits
ACC 101 Accounting I	3 credits
ACC 102 Accounting II <sup>1</sup>	3 credits
ACC 201 Accounting III <sup>1</sup> (F)	3 credits
ACC 205 Managerial Accounting <sup>1</sup> (F)	3 credits
ACC 209 Federal Taxation (F)	3 credits
BUS 220 Business Ethics	3 credits
LAW 201 Business Law I	3 credits
Communications Elective <sup>2</sup>	3 credits
ECO 201 Microeconomics	3 credits
ECO 202 Macroeconomics	3 credits
ENG 224 Writing for Professionals	3 credits
Program Elective (see below)	3 credits

**Total credits required for graduation 61 credits**

Program Electives	Credits
ACC 103 Forensic Accounting <sup>1</sup> (S)	3 credits
ACC 120 Introduction to Bookkeeping	3 credits
ACC 202 Accounting IV <sup>1</sup> (S)	3 credits
CSA 220 Computerized Accounting <sup>1</sup>	3 credits
FIN 202 Health Care Finance (F)	3 credits
FIN 215 Investments <sup>1</sup> (S)	3 credits
FIN 320 Principles of Finance <sup>1</sup>	3 credits
MAT 107 Statistics <sup>1</sup>	3 credits
MGT 235 Financing a Small Business (F)	3 credits
EXP 297 Internship I	3 credits

### Additional Information

1. Indicates course requires the completion of a prerequisite.

2. Communications Elective: Complete one of the following, ENG 111, SOC 112, or SOC 316.

Note: All classes are offered in the fall and the spring unless otherwise designated:

F=Class is only offered in the Fall

S=Class is only offered in the Spring

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Semester 1	Credits	Pre-Requisites
ACC 101 Accounting I	3 credits	
Computer Science	3 credits	
ENG 101 English Composition I	3 credits	
IDS 167 First Year Seminar	3 credits	
Social Science/Psychology	3 credits	
<b>Total</b>	<b>15 credits</b>	

Semester 2	Credits	Pre-Requisites
ACC 102 Accounting II	3 credits	ACC 101
BUS 220 Business Ethics	3 credits	
ENG 102 English Composition II	3 credits	ENG 101
LAW 201 Business Law I	3 credits	
Math	3 credits	
<b>Total</b>	<b>15 credits</b>	

Semester 3	Credits	Pre-Requisites
ACC 201 Accounting III	3 credits	ACC 102
ACC 205 Managerial Accounting	3 credits	ACC 102
ECO 201 Microeconomics	3 credits	
History/Government	3 credits	
Natural Science w/ Lab	4 credits	
<b>Total</b>	<b>16 credits</b>	

Semester 4	Credits	Pre-Requisites
ACC 209 Federal Taxation	3 credits	ACC 102
ECO 202 Macroeconomics	3 credits	
ENG 224 Writing for Professionals	3 credits	
Communications Elective	3 credits	
Program Elective	3 credits	
<b>Total</b>	<b>15 credits</b>	

### Semester Path:

Recommended course of study for a full-time student. It is recommended that students speak to an Academic Advisor before registering for courses each semester.

### Student Resources:

**Academic Advising**  
617-984-1720

**Dean's Office of Arts and Sciences  
& Professional Programs**  
617-405-5920

**Dean's Office of Allied Health**  
617-405-5960

**Dean's Office of Nursing**  
617-405-5990

**Financial Aid Office**  
617-984-1620

**Registrar's Office**  
617-984-1650

**Student Accessibility and Academic  
Support Services**  
617-405-5915