

Accounting

Degree Type

Associate in Science

The Accounting curriculum is continuously evaluated, modified and improved to remain current with ever-changing rules, laws, and technology. The accounting program focuses on providing the student with the accounting skills needed to meet current job requirements as well as the necessary analytical skills needed to be successful in business. The Accounting degree provides a foundation in economics, law, management, finance, and information technologies.

Accounting graduates are prepared for employment in entry-level accounting/bookkeeping positions or can transfer to a four-year institution in pursuit of a bachelor's degree. Accounting careers include public accounting, private industry accounting, government and non-profit accounting, international accounting, financial analysis, credit analysis, cost accounting, tax accounting, consulting, advising, auditing and forensic accounting, among many other possibilities. There are a variety of exciting, challenging, and rewarding career opportunities for those with an accounting degree.

Program Outcomes

Students will:

- Have a practical working knowledge of financial and managerial accounting.
- Know how to operate at least one accounting software program.
- Know how to prepare a complex individual tax return.
- Be able to prepare accurate and well-organized financial statements.
- Be able to make the adjustments needed to create financial statements in accordance with generally accepted accounting principles.
- Demonstrate proficiency in analytical thinking, oral and written communication, and applied mathematical skills.
- Be able to transfer to a four-year college or university with a solid accounting and overall business studies foundation so as to continue their accounting education in a seamless manner.

Technical Standards

Students should be able to communicate effectively using written and oral communication skills, possess good analytical skills, understand and practice ethical behavior, be comfortable using computers and computer application software, be able to sit and concentrate for extended periods of time and be comfortable with fundamental mathematics.

Transfer Credit Policy

In addition to Great Bay transfer credit policies, transfer of courses in accounting more than ten years old will be evaluated by the department chair or program coordinator on an individual basis.

Degree Program First Year

Fall Semester

Item #	Title	Theory Hours	Lab Hours	Credits
FYE111G	First Year Seminar-BUS/HOSP	1	0	1
ACCT113G	Accounting and Financial Reporting I	3	0	3
BUS110G	Introduction to Business	3	0	3
	ENGL110G/111G	4	0	4-5
	MATH145G/147G	4	0	4-5
	CIS156G/154G	2	2	3-4
	Sub-Total Credits	17-18	2-6	18-21

FYE111G: Recommended. Any one-credit FYE course fulfills this requirement.

Spring Semester

Item #	Title	Theory Hours	Lab Hours	Credits
ACCT123G	Accounting and Financial Reporting II	3	0	3
ECON234G	Macroeconomics	3	0	3
MATH225G	Probability and Statistics	4	0	4
	ENGL210G or ENGL214G	3	0	3
	Science Elective	3	0	3-4
	Sub-Total Credits	16	0-3	16-17

Degree Program Second Year

Fall Semester

Item #	Title	Theory Hours	Lab Hours	Credits
ACCT213G	Cost Accounting I	3	0	3
ACCT243G	Federal Income Taxes-Individual	3	0	3
ACCT223G	Intermediate Accounting I	3	0	3
BUS242G	Ethics and Social Responsibility in Business	3	0	3
ECON235G	Microeconomics	3	0	3
	Sub-Total Credits	15	0	15

Spring Semester

Item #	Title	Theory Hours	Lab Hours	Credits
ACCT215G	Cost Accounting II	3	0	3
ACCT233G	Intermediate Accounting II	3	0	3
ACCT216G	Software Systems Applications	2	2	3
BUS221G	Business Finance	3	0	3
BUS211G	Business Law	3	0	3
	Sub-Total Credits	14	2	15
	Total Credits		64-68	