



Accounting/Associate in Science

This professional career program with a strong general education component serves two purposes. First, it prepares students for entry level positions in accounting including accounts receivable, accounts payable, payroll, bookkeeping, and as junior accountants and auditors. Secondly, it allows 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. This program prepares students to demonstrate the full array of graduation competencies as MassBay.

Successful graduates of the program will be able to:

1. Apply general principles of ethics to solve problems in the accounting business environment.
2. Analyze financial information to solve accounting problems using appropriate critical thinking skills.
3. Apply managerial Cost Accounting concepts and differential analysis to the management decision making process.
4. Prepare financial statements based on the knowledge of generally accepted accounting principles.
5. Explain tax concepts for various forms of business entities, and understand the role of taxation in the business decision-making process.
6. Communicate accounting information effectively, both orally and in writing, and apply information technology to the analysis and evaluation of financial data.