

Business Administration: Accounting

Degree Type

Associate in Science

The mission of the Department of Business at Nashua Community College is to provide a variety of degrees and professional certificates that respond to the needs of local and regional employers, while maintaining academic integrity. Degrees, certificates, and courses are designed to provide students with the opportunity to learn skills, theories, and practices that prepare students to be successful in business endeavors. Additionally, degrees, certificates, and courses are designed to fulfill the academic requirements to allow students to transfer into a variety of bachelor's degree programs.

The Associate in Science Degree in Business Administration in Accounting offers a mix of both applied and theoretical courses. Specifically, the Accounting program is designed to provide students with the accounting knowledge and skills required to confidently pursue a career in the accounting field.

Students enrolled in this program will participate in a comprehensive learning experience through the challenges of increasingly complex levels of accounting study. In addition, students will have the opportunity to further enhance and master their accounting skills by selecting an accounting elective or by gaining real world experience through participation in an accounting internship program. To ensure that students are exposed to, and are familiar with, automated accounting software used in business, Accounting Information Systems is the capstone course for this degree program. Upon graduation, students will be well prepared for successful employment in this dynamic profession. For students planning to continue their education beyond the associate degree, the Accounting program is also designed to provide transferability to a college or university that offers a bachelor's degree in Accounting, Accounting/ Finance or Business Administration Accounting.

Upon the completion of the degree in Business Administration: Accounting, graduates will be able to:

1. Describe the conceptual framework of accounting as conveyed in FASB Statements of Financial Accounting Concepts.
2. Demonstrate a sound working knowledge of authoritative accounting regulation, accounting terminology, concepts and theory through the application of U.S. Generally Accepted Accounting Principles as documented in FASB Accounting Standards Codification.
3. Demonstrate confident ability to prepare, analyze, and communicate all Financial Statements including disclosure notes, optional operating summaries and management discussion items required for complete, accurate and timely reporting to both external and internal interested parties.
4. Identify and differentiate between alternative forms of business organizations, including how to properly journalize and report business transactions unique to each.
5. Prepare, analyze, monitor and control both static and dynamic budgets.
6. Explain the uses of Cost Accounting, its relationship to Financial Accounting, and the concept of Standard Costs including variance analysis, and the types of cost systems used in business.
7. Apply fundamental accounting principles in a computerized environment using automated accounting software.
8. Demonstrate the ability to reason logically and think critically as evidenced through successful completion of increasing complex levels of accounting study and all other degree requirements.
9. Demonstrate effective writing and communication skills through research of current accounting topics.
10. Incorporate basic math skills to interpret and analyze both quantitative and qualitative data found in Financial Statements and other reporting summaries.

In addition, the graduate will be able to demonstrate competency in the general education outcomes.

First Year - Fall Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT101N	Financial Accounting I	4	0	4
BUS101N	Introduction to Business	3	0	3
BCPT208N	Spreadsheets: EXCEL	2	2	3
ENGL101N	College Composition	4	0	4

First Year - Spring Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT102N	Financial Accounting II	4	0	4
BUS110N	Principles of Management	3	0	3
	English/Communications Core and Elective Requirements			3
	Quantitative Literacy			4

Second Year - Fall Semester

Item #	Title	Class Hours	Lab Hours	Credits
ECON201N	Microeconomics	3	0	3
ACCT201N	Intermediate Accounting I	4	0	4
BUS240N	Business Law	3	0	3
	Humanities/Fine Arts/Philosophy or Global Awareness			3
	Business Elective			3

Second Year - Spring Semester

Item #	Title	Class Hours	Lab Hours	Credits
ACCT202N	Intermediate Accounting II	4	0	4
ACCT206N	Cost Accounting	4	0	4
ACCT214N	Accounting Information Systems: Accounting Program Capstone Course	3	0	3
	ACCT290N or Open Elective			3
	Science Core Requirement			4
Total Credits				62