

BUSINESS ADMINISTRATION AND ACCOUNTING

The Business Administration Department at Mount Wachusett Community College provides students with the opportunity to earn a Certificate in Business Administration, a Certificate in Accounting/Bookkeeping, a Certificate of Banking Fundamentals, an Associate of Science Degree in Business Administration - Accounting Concentration, an Associate of Science Degree in Business Administration -- Transfer or an Associate of Science Degree in Business Administration -- Career. Upon completion of any program in Business Administration, students are prepared for positions in many types of business settings. During the course of study, students will develop skills and competencies in the basic economic principles of the business world using the latest computer technology.

Students will gain the knowledge in management, general business, small business, accounting and marketing. Accounting students who earn a Certificate in Accounting/Bookkeeping or Associate Degree in Business Administration with an Accounting Concentration, are prepared for entry-level positions in accounts payable, accounts receivable, purchasing and general accounting.

ACCOUNTING CONCENTRATION (BACA)

A Degree in Business Administration – Career

Students enrolled will gain an understanding of the basic principles of accounting for the preparation of internal reports related to the management and decision-making processes of a firm. This business degree is job focused, providing learners with the practical skills and knowledge most desired in the workplace. Through courses in management, general business, liberal arts, science, accounting, and marketing, students will gain the knowledge and skills necessary to be competitive in the workplace.

Year 1		Credits
Fall		
ACC 101	Principles Of Accounting I	3
ENG 101	College Writing I	3
CIS 121 or 128	Spreadsheet Applications (or Introduction to Information Systems)	3
MKT 142	Marketing	3
MAT 162	College Algebra (or higher)	4
Spring		
ACC 102	Principles Of Accounting II	3
ACC 227	Computerized Accounting	3
ENG 102	College Writing II	3
SPC 113	Speech (formerly THE113)	3
BUS 201	International Business	3
Year 2		
Fall		
ACC 226	Managerial Accounting I	3
ECO 101	Macroeconomics	3
BUS 105	Business Ethics	3
ACC 224	Taxation	3
MGT 210	Principles Of Management	3
Spring		
MGT 250	Strategic Management	3
BUS 211	Business Law I	3
FIN 250	Basic Finance	3
Social Science Elective ¹		3
Science Elective ²		3
Total Credits:		61

¹ Social Science Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>). ECO 102 Strongly Recommended.

² Science Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>).

See the accounting program student learning outcomes and technical standards tab.

Student Success Tips

Students are encouraged to join and become active members of the Business Honor Society, Alpha Beta Gamma. Students should expect to spend significant time outside of class completing assignments individually or with fellow students in study groups. Be sure to take advantage of the tutoring and library support services available in the Academic Support Center / Library Room 128 in Gardner, Room 123 in Leominster or online.

<https://mwcc.edu/academics/advising/library-academic-support-center/>

Transfer options

This program is intended for immediate career entry.

Special requirements

Prior to enrolling in each course, students should ensure they meet course requirements. Many business electives are offered to meet students' career goals. Technical standards must be met with or without accommodations.

Career options/Earning potential

For career options, please click here. (<https://mwcc.lightcastcc.com/programs/business-admin-with-accounting-concentration-associate-degree/166957/?region=North%20Central%20MA/Southwest%20NH&radius=>)

BUSINESS ADMINISTRATION – TRANSFER DEGREE (BA)

Start your business degree education and training at Mount Wachusett Community College. The business transfer degree qualifies a student for direct transfer to Massachusetts State Universities under the MassTransfer Agreement. This is an ideal degree for students with a desire to work hard and contribute to society in a business framework. Through courses in management, general business, liberal arts, science, accounting, and marketing, students will gain the knowledge and skills necessary to get that next promotion or prepare for transfer to a bachelor degree program. The Business Administration Transfer program includes the MassTransfer Block.

Year 1

		Credits
Fall		
ACC 101	Principles Of Accounting I	3
ENG 101	College Writing I	3
CIS 121 or 128	Spreadsheet Applications (or Introduction to Information Systems)	3
MGT 210	Principles Of Management	3
MAT 143	Statistics	3
Spring		
ACC 102	Principles Of Accounting II	3
ENG 102	College Writing II	3
Behavioral Social Science Elective ¹		3
Humanities Elective ²		3
MAT 162	College Algebra (or higher)	4

Year 2

Fall		
BUS 211	Business Law I	3
ECO 101	Macroeconomics	3
ACC 226	Managerial Accounting I	3
MKT 142	Marketing	3
Lab Science Elective ³		4
Spring		
Science Elective ³		3
SPC 113	Speech (formerly THE113)	3
ECO 102	Microeconomics	3
Humanities Elective ²		3
Restricted Business Elective (see list below)		3-4

Total Credits:

62-63

¹ Behavioral Science Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>).

² Humanities Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>).

³ Lab Science Electives/Science Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>).

Restricted Business Electives

		Credits
BUS 105	Business Ethics	3
BUS 201	International Business	3
BUS 212	Business Law II	3
MAT 163	Pre-Calculus	4
MAT 211	Calculus I	4

See Business Administration program student learning outcomes and technical standards.

Student Success Tips

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<https://mwcc.edu/academics/advising/library-academic-support-center/>

Special Requirements

Technical standards must be met with or without accommodations.

Transfer Options

For transfer options, please click here. (<http://catalog.mwcc.edu/academicresources/#transferinformationtext>) It is recommended that you also consult with your academic advisor.

MASSTRANSFER

Students who plan to transfer to a Massachusetts state university or a University of Massachusetts campus may be eligible to transfer under the MassTransfer agreement which provides transfer advantages to those who qualify.

Please click here for MassTransfer information (<http://www.mass.edu/masstransfer/>)

BUSINESS ADMINISTRATION – CAREER DEGREE (BAC)

A business degree prepares students for a large variety of jobs. This is an ideal degree for students with a desire to work hard and contribute to society in a business framework. Through courses in management, general business, accounting, and marketing, students will gain the knowledge and skills necessary to be competitive in the marketplace.

Year 1

		Credits
Fall		
ACC 101	Principles Of Accounting I	3
ENG 101	College Writing I	3
CIS 121 or 128	Spreadsheet Applications (or Introduction to Information Systems)	3
MGT 210	Principles Of Management	3
MAT 126	Topics In Mathematics (or higher)	3
Spring		
ACC 102	Principles Of Accounting II	3
ACC 227	Computerized Accounting	3
ENG 102	College Writing II	3
MKT 142	Marketing	3
Restricted Business Elective I ¹		3

Year 2

Fall		
BUS 211	Business Law I	3
Humanities Elective ²		3
Restricted Business Elective II ¹		3
MGT 110	Introduction to Business	3
ECO 101	Macroeconomics	3
Spring		
MGT 250	Strategic Management	3
Social Science Elective I ³		3
Social Science Elective II ³		3
Restricted Business Elective III ¹		3
Lab Science Elective ⁴		4
Total Credits:		61

¹ Restricted Business Electives: ACC, BUS, FIN, MGT, MKT or CIS 136.

² Humanities Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>).

³ Social Science Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>); ECO 102 strongly recommended.

⁴ Lab Science Electives: See Elective Courses by Abbreviation (<http://catalog.mwcc.edu/electivecoursesbyabbreviation/>).

Student Success Tips

Students are encouraged to join and become active members of the Business Honor Society, Alpha Beta Gamma. Students should expect to spend significant time outside of class completing assignments individually or with fellow students in study groups. Be sure to take advantage of the tutoring and library support services available in the Academic Support Center / Library Room 128 in Gardner, Room 123 in Leominster or online.

<https://mwcc.edu/academics/advising/library-academic-support-center/>

Transfer Options

Click here for transfer options (<http://catalog.mwcc.edu/academicresources/#transferinformationtext>) and consult with an advisor.

Special Requirements

Prior to enrolling in each course, students should ensure they meet course requirements. Many business electives are offered to meet students' career goals. Technical standards must be met with or without accommodations.

Career Options/Earning Potential

For career options, please click here. (<https://mwcc.lightcastcc.com/programs/business-administration-career-or-transfer-associate-degree/166957/?region=North%20Central%20MA/Southwest%20NH&radius=>)

Accounting/Bookkeeping Certificate (CAA)

This program prepares students for entry-level careers in accounting, including accounts receivable, accounts payable, payroll and data entry. This program is a great option for students seeking a career change or job retraining.

Year 1

		Credits
Fall		
ACC 101	Principles Of Accounting I	3
Career Elective (see list below)		3
CIS 121	Spreadsheet Applications	3
MAT 126	Topics In Mathematics (or higher)	3
Spring		
ACC 102	Principles Of Accounting II	3
ACC 227	Computerized Accounting	3
Career Elective (see list below)		3
ACC 224 or 226	Taxation (or Managerial Accounting I)	3
Total Credits:		24

Career Electives

		Credits
BUS 105	Business Ethics	3
BUS 112	Introduction To Customer Relations	3
BUS 125	Communication For Business And Industry	3
MGT 210	Principles Of Management	3
MKT 142	Marketing	3

See Business Administration program student learning outcomes and technical standards.

Student Success Tips

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<https://mwcc.edu/academics/advising/library-academic-support-center/>

Special Requirements

Students entering this program must meet the same technical standards as required for the Business Administration degrees. Technical standards must be met with or without accommodations.

Transfer Options

This program is intended for immediate career entry. Courses completed as part of this certificate program can be applied to the Business Administration Degree.

Career Options/Earning Potential

For career options, please click here. (<https://mwcc.lightcastcc.com/programs/accountingbookkeeping-certificate/166957/?region=North%20Central%20MA/Southwest%20NH&radius=>)

BUSINESS ADMINISTRATION CERTIFICATE (BUC)

This program offers a broad array of courses, exposing students to the skills and knowledge needed for a business career. It is a great option for those who have a limited amount of time to attain an education, would like a background in business, or would like to explore business before pursuing a degree.

Year 1

		Credits
Fall		
ACC 101	Principles Of Accounting I	3
ENG 101	College Writing I	3
CIS 121	Spreadsheet Applications	3
MKT 142	Marketing	3
Spring		
ACC 102	Principles Of Accounting II	3
MGT 210	Principles Of Management	3
MAT 126	Topics In Mathematics (or higher)	3
MGT 110	Introduction to Business	3
ACC 227	Computerized Accounting	3
Total Credits:		27

See Business Administration program student learning outcomes and technical standards.

Student Success Tips

Students are encouraged to join and become active members of the Business Honor Society, Alpha Beta Gamma. Students should expect to spend significant time outside of class completing assignments individually or with fellow students in study groups. Be sure to take advantage of the tutoring and library support services available in the Academic Support Center / Library Room 128 in Gardner, Room 123 in Leominster or online.

<https://mwcc.edu/academics/advising/library-academic-support-center/>

Special Requirements

Technical standards must be met with or without accommodations.

Transfer Options

This program is intended for immediate career entry. Courses completed as part of this certificate program can be applied to the Business Administration Degree.

Career Options/Earning Potential

For career options, please click here. (<https://mwcc.lightcastcc.com/programs/business-administration-certificate/166957/?region=North%20Central%20MA/Southwest%20NH&radius=>)

CERTIFICATE OF BANKING FUNDAMENTALS (BUS)

Mount Wachusett Community College offers this certificate in partnership with Banking and Credit Union representatives from the College's service area. The certificate contains nine courses, eight of the courses have been a part of the Business Program for several years. One new course, BUS104 Foundations of Banking, was developed collaboratively with representatives from the banking and credit union community.

Year 1		Credits
Fall		
ACC 101	Principles Of Accounting I	3
ENG 101	College Writing I	3
CIS 121	Spreadsheet Applications	3
BUS 105	Business Ethics	3
Spring		
BUS 112	Introduction To Customer Relations	3
BUS 125	Communication For Business And Industry	3
ECO 101	Macroeconomics	3
MAT 126	Topics In Mathematics	3
BUS 104	Foundations of Banking	3
Total Credits:		27

See Business Administration program student learning outcomes and technical standards.

Student Success Tips

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<https://mwcc.edu/academics/advising/library-academic-support-center/>

Special Requirements

Students entering this program must meet the same technical standards as required for the Business Administration degrees. Technical standards must be met with or without accommodations.

Transfer Options

This program is intended for immediate career entry. Courses completed as part of this certificate program can be applied to the Business Administration Degree.

Career Options/Earning Potential

For career options, please click here. (<https://mwcc.lightcastcc.com/programs/banking-certificate/166957/?region=North%20Central%20MA/Southwest%20NH&radius=>)

PROGRAM STUDENT LEARNING OUTCOMES FOR BUSINESS ADMINISTRATION AND ACCOUNTING: BA, BAC, BUC, BACA, BUS AND CAA

Upon graduation from these programs students shall have the ability to:

- Identify basic principles used in the business world today;
- Demonstrate an understanding of basic economic principles including skills necessary to read, create, and understand graphical information;
- Demonstrate understanding of the “marketing concept” and its application by profit-seeking firms of this decade;
- Demonstrate an understanding of how monetary and fiscal policies are used to stabilize or stimulate the US economy;
- Demonstrate digital fluency in both personal lives and professional careers;
- Analyze economic events necessary for recording accounting transactions that result in accurately-prepared financial statements;
- Apply basic management principles skills in order to obtain employment in fields related to training such that job performance will satisfactorily provide employers in the area with skills needed to meet current labor market trends.

TECHNICAL STANDARDS¹ FOR BUSINESS ADMINISTRATION AND ACCOUNTING: BA, BAC, BUC, BACA, BUS AND CAA

¹ For general information about technical standards and accommodation, see Technical Standards (<http://catalog.mwcc.edu/academicresources/academicandgradingpolicies/technicalstandards/>).

Students entering these programs must be able to demonstrate the ability to:

- Comprehend textbook material at the 11th grade level;
- Communicate and assimilate information either in spoken, printed, signed, or computer voice format;
- Gather, analyze, and draw conclusions from data;
- Proficiently and confidently work with computers, learn new computer programs and strive for digital fluency;
- Sit or stand for prolonged periods of time.

ACC 101. Principles Of Accounting I. 3 Credits.

This course covers the basic accounting principles necessary for an intelligent understanding of the books and records used in business: debits and credits; opening and closing books; classification and analysis of accounts; controlling accounts; trial balance; working papers; and the preparation of financial statements. Prerequisites: ENG 098, FYE 101, MAT 092 or MAT 096, RDG 098, or placement.

ACC 102. Principles Of Accounting II. 3 Credits.

This course is a continuation of ACC 101 Principles of Accounting I and covers partnerships, the nature and formation of corporations, capital stock, corporation earnings, dividends, investments, and long-term obligations. Topics also considered are manufacturing operations related to control accounting procedures and statement of changes in financial position. Prerequisite: ACC 101.

ACC 224. Taxation. 3 Credits.

This course includes income tax laws and their application to individuals, partnerships, fiduciaries, and corporations. Practical problems covering concrete situations illustrate the meaning of the laws. Primary emphasis is placed on individual tax preparation. Prerequisite: ACC 101.

ACC 226. Managerial Accounting I. 3 Credits.

This course is a continuation of ACC 101 Principles of Accounting I and ACC 102 Principles of Accounting II with major emphasis on the development and application of accounting data for planning and control. Prerequisite: ACC 102 or permission of the Division Dean. Fall.

ACC 227. Computerized Accounting. 3 Credits.

The accounting cycle for a business, payroll, and bank statement reconciliation is entirely computerized into one coordinated, interactive system. Other problems may be introduced as appropriate. Prerequisites: ACC 101; CIS 121 or CIS 128.

BUS 104. Foundations of Banking. 3 Credits.

This course focuses on preparing employees to work in a branch bank or corporate headquarters of a bank, by teaching applied basics and working in a customer service role in a bank. Units include titles like "Banks and Their Customers", "Banks as Service Providers", "Deposit Accounts", "Lending", "Building Relationships", and "Personal Financial Planning". Prerequisites: ACC 101, ENG 101.

BUS 105. Business Ethics. 3 Credits.

This course is designed for the student with an interest in organizational and business ethics. The focus is on how we act as individuals and how we contribute to group accountability. The class will provide each student with a framework for thinking in an ethical manner. In addition, the class will explore every-day ethical thinking. Most topics will be explored using the case study method. Although designed for the business student, this class is open to all students with an interest in exploring everyday ethical behavior on an individual and group level. Prerequisites: ENG 098, FYE 101, RDG 098, or placement.

BUS 112. Introduction To Customer Relations. 3 Credits.

This course focuses on practical information that will enable both the student and practicing customer service professional to enhance, hone, and refine their service skills. The course is designed to equip individuals with the strategic necessities to effectively interact with and deal with a multitude of customer-related service issues that are an integral part of the customer service job function. Prerequisites: ENG 098, FYE 101, RDG 098, or placement. Fall.

BUS 125. Communication For Business And Industry. 3 Credits.

Students are introduced to concepts relating to communicating in a diverse workplace. Emphasis is placed on nonverbal communication, the writing process, and email. Students learn how to write memos and letters and communicate with customers,

research and use information, develop and use graphic and visual aids. Students prepare reports and presentations; develop skills to communicate through the application and interview process. Course only offered during the summer. Prerequisites: ENG 098, FYE 101, RDG 098, or placement. Summer.

BUS 201. International Business. 3 Credits.

Students will most likely work for a company that is either foreign owned, domestically owned but has some foreign operations, or domestically owned but is affected by the global economy. Thus, this class will prepare students to be successful and productive in their careers based upon an understanding of the basics of why companies conduct business across borders. Since even small businesses are becoming more active in the international business environment through activities such as buying and supplying components, students who are planning to start their own businesses should also be cognizant of international business. This class will also stress the importance of cultural literacy and will help students develop the type of cultural literacy that will enable them to be conversant within the global economy and international marketplaces. Offered online only. Prerequisite: ENG 101.

BUS 211. Business Law I. 3 Credits.

This course introduces and examines business transactions and issues with a major emphasis on contract law and the Uniform Commercial Code and historical foundation of the Common Law. Topics that will be examined in this course include; Constitutional Law, Intellectual Property, Tort Law, Consumer Protection, Alternative Dispute Resolution, Employment and Labor Law, Discrimination, immigration and the varied forms of business entities including, but not limited to, Sole Proprietorships, Corporations, LLC's LLP's and Partnerships. The focus of this course will be to provide a comprehensive examination of the laws regulating commercial activity and to help students acquire the knowledge and skills to conduct business legally and ethically in a dynamic world marketplace. Prerequisites: ENG 098, FYE 101, RDG 098, or placement.

BUS 212. Business Law II. 3 Credits.

This course is a continuation of BUS 211 Business Law I and introduces the student to the Uniform Commercial Code (UCC), a uniform set of legal principles that facilitates intrastate and interstate commercial transactions. Topics include the law of sales, leases, secured transactions, and other commercial legal topics. Particular emphasis is placed on the UCC modification of common-law contract law, with particular reference to the sale of goods and special rules governing transactions by merchants. Prerequisite: BUS 211.

MGT 110. Introduction to Business. 3 Credits.

Business entrepreneurs fail most frequently because of the inability to plan and to master business operations after recognizing a business opportunity. This course will deal with business planning and operations as they relate to the entrepreneur. Organizational operations are discussed with attention to business and management functions. Prerequisites: ENG 098, FYE 101, MAT 092 or MAT 096, RDG 098, or placement.

MGT 210. Principles Of Management. 3 Credits.

This course is a survey of traditional and contemporary principles of management and of the application of behavioral science and quantitative concepts to the solution of actual business organization problems. It is an introductory course dealing with the structure of business, its environment, and its relationship to society, and the individual members of the class. It examines the operation of business, how a firm's structure and management are determined, the methods by which companies produce products and services, the way they manage human and physical resources, market their goods and services, finance operations, and the techniques they use to control operations and meet their responsibilities. Prerequisites: ENG 098, FYE 101, MAT 092 or MAT 096, RDG 098, or placement.

MGT 250. Strategic Management. 3 Credits.

This course prepares students to integrate important current issues in strategic management with key learning from MWCC business curriculum courses. It concentrates on in-class presentations and work team approaches to learning with a focus on critical thinking. It is designed with an applied perspective and highlights significant emerging trends in strategic management. It is intended to provide students with the business skills and knowledge transfer that prepares them for further baccalaureate learning and on-the-job implementation of corporate, business, and functional strategies. Registration is restricted to business degree graduating sophomores only. Prerequisites: ACC 101, ACC 102; CIS 128 or CIS 121; ENG 102, and 45 credits earned toward a BA, BAC or BACA degree.

MKT 142. Marketing. 3 Credits.

This course introduces the basic factors involved in implementing the "marketing concept" with emphasis on the four elements of the marketing mix: product planning, promotion, pricing, and distribution. Also covered are the societal, legal, economic, and competitive environments within which the modern marketing organization functions. Prerequisites: ENG 098, FYE 101, MAT 092 or MAT 096, RDG 098, or placement.