

A.S. ACCOUNTING

Department: Business

Total credits: 60**COLLEGE REQUIREMENTS****CREDITS**

Successful completion of CUNY Tests in Reading and Writing and the COMPASS Math Skills Test with passing examination scores or developmental courses may be required.

One (1) Writing Intensive course in any discipline from any category below is required. Participation in a Learning Community that includes ENG 1200 or 2400 also satisfies this requirement.

• Two (2) Civic Engagement experiences—satisfied by CE-Certified or CE-Component courses or approved outside activity. Refer to the *Degree Requirements* section of this catalog.

CUNY CORE

Approved Required and Flexible Core courses are listed in the *General Education: CUNY Pathways* section of this catalog. When possible it is recommended you fulfill your Required and/or Flexible Core requirements with courses also required for the major.

REQUIRED CORE:

ENG 1200	3
ENG 2400	3
±Mathematical and Quantitative Reasoning	3
±Life and Physical Sciences	3

FLEXIBLE CORE:

One course from each Group A – E plus an additional course from any Group. **No more than two courses in the same discipline.** ECO 1200 is strongly recommended for Group D. 18

A. World Cultures & Global Issues

B. U.S. Experience In Its Diversity

C. Creative Expression

D. Individual & Society

± E. Scientific World

± Plus another course selected from any Group A – E

DEGREE REQUIREMENTS §

Fundamentals of Accounting I and II (ACC 1100 and ACC 1200)	8
Intermediate Accounting I and II (ACC 2100 and ACC 2200)	6
Cost Accounting (ACC 3100)	4
Fundamentals of Business (BA 1100)	3
Business Law (BA 1200)	3
Introduction to Computer Concepts (BA 6000)	3
Money and Banking (ECO 1400)	3

ELECTIVES: 0 credits sufficient to meet required total of 60 credits.

§ Consultation with the Department Advisor is required.

± **Note:** You may elect to take a math or science course that is 4 credits or more. TAP counts 3 credits towards the requirement and the 4th credit as elective.

STUDENT LEARNING OUTCOMES

Explain the meaning of Generally Accepted Accounting Principles (GAAP)

ACC 1100 ACC 2100

Prepare and interpret the following financial statement: Statement of Stockholder's Equity

ACC 1200 ACC 2200

Prepare journal entries

ACC 1100 ACC 2100

Distinguish between financial, managerial and cost accounting

ACC 3100

Identify current Federal income tax laws and regulations

ACC 4100

Identify the major economic systems and identify the ways to measure economic performance

BA 1100 ECO 1200

Describe the differences in the major business ownership formats, including e-business

BA 1100

Explain how Civil Law applies to two primary aspects of private enterprise: the Laws of contracts and torts

BA 1200

Perform tasks using Microsoft Office (Word, Excel, PowerPoint and Access)

BA 6000

Explain the function of financial markets and financial intermediaries in the economy

ECO 1400

Explain the concept of time value of money

ACC 2200

Apply financial information to managerial decision making

ACC 1200