ACCOUNTING
Associate in Applied Sciences | Career Program | Business & Information Systems

Accountants are indispensable in modern business organizations. Their basic responsibilities include the recording and summarizing of financial transactions. Accountants are called upon to analyze, interpret, and prepare business records. They are often asked to make recommendations for more efficient operations. Accounting graduates may enter the field in such positions as bookkeepers, cost accounting clerks, junior accountants, and tax examiners for government agencies. After further study, graduates may continue their education to acquire the baccalaureate degree and become business managers, budget directors, private accountants or controllers. With further appropriate education and experience, graduates may qualify for certification as Certified Public Accountants or as teachers of accounting and related subjects. A Cooperative Work Experience course during their senior year allows students to gain valuable business experience in a supervised setting. Students are advised that there is an A.S. degree offered in the same discipline. The accounting program articulates with SUNY Empire State College, Business, Management and Economics and Interdisciplinary Studies baccalaureate programs (see the Transfer Planning web site for more details).

Curriculum Coordinator: Professor Howard A. Clampman

**Accounting Curriculum (Pathways)**

60 Credits required for A.A.S. Degree

**Required Core**

- A. English Composition
  - ENG 10 Fundamentals of Composition and Rhetoric OR ENG 11 Composition and Rhetoric I (3 Credits)
  - ENG 12 Composition and Rhetoric II OR ENG 14 Written Composition and Prose Fiction OR ENG 15 Written Composition and Drama OR ENG 16 Written Composition and Poetry (3 Credits)

- B. Mathematical and Quantitative Reasoning
  - MTH 21 Survey of Mathematics I (3 Credits)
  - MTH 23 Probability and Quantitative Reasoning (3 Credits)

- C. Life and Physical Sciences
  - SCIENCE 2 AST 111, BIO 11, CHM 11, CHM 17, ENV 11, ESE 11, ESE 12, ESE 13, PHY 110 OR PHY 11 (3-4 Credits)

**Flexible Core**

- A. World Cultures and Global Issues
  - HIS 10 History of the Modern World OR HIS 11 Introduction to the Modern World (3 Credits)

- B. US Experience in Its Diversity OR

- C. Creative Expression OR

- D. Individual and Society
  - COMM 11 Fundamentals of Interpersonal Communication (3 Credits)

**Specialization Requirements**

- ACC 111 Principles of Accounting I (4 Credits)
- ACC 112 Principles of Accounting II (4 Credits)
- ACC 113 Principles of Intermediate Accounting (4 Credits)
- ACC 15 Accounting Information Systems (3 Credits)
- BUS 10 Introduction to Business (3 Credits)
- BUS 111 Applications of Mathematics for Business (3 Credits)
- COMM 12 Voice and Diction: Business and Professional Speech (2 Credits)
- DAT 10 Computer Fundamental and Applications (3 Credits)
- DAT 36 Microcomputer Spreadsheet Applications OR DAT 38 Microcomputer Database Applications (3 Credits)
- KEY 10 Keyboarding for Computers (1 Credit)
- LAW 41 Business Law (3 Credits)
- MKT 11 Principles of Marketing (3 Credits)
- CWE 31 Cooperative Work Experience (2 Credits)
- LAB SCIENCE CREDIT 2 (0-1 Credit)

**SUBTOTAL 38-39**

1 Students planning to transfer to a four-year college should take MTH 30 or 31. The prerequisite for MTH 30/31 is MTH 6.
2 Students may select either a 4-credit or a 3-credit science course. Students selecting a 3-credit course must also complete an additional 1-credit lab course to fulfill graduation requirements.
3 Flexible Core B: COMM 20, ECO 12, HIS 20, HIS 23, HIS 24, HIS 51, POL 11, and POL 41
4 Students who have completed MTH 06 (or three years high school mathematics) and intend to transfer to a four-year college may take BUS 41 instead of BUS 111.
5 CWE 31 is a two (2) credit course. A student should enroll in CWE one year before graduating or when starting the third semester. See the CWE advisor in Loew Hall, Career Services, during the second semester. Students who are employed full-time are not required to complete CWE. A waiver must be obtained from the Department Chairperson by submitting documentation of current full-time employment. After a written waiver of CWE is obtained, the student must substitute the required CWE credits with any course(s) offered by the Business and Information Systems Department. College Work-Study assignments within CUNY may not be used as substitutes for the CWE internship.
ACCOUNTING (PRE-PATHWAYS)
Associate in Applied Science Degree | Career Program
Business and Information Systems Department

If you began studying at BCC in or after Fall 2013, Pathways applies. Pathways also applies to students who have returned to CUNY after an absence of more than one semester. If you are a continuing student who entered before Fall 2013, you will be able to choose whether you remain with your existing requirements or change to Pathways. You should consult with an academic advisor.

Curriculum Coordinator: Professor Howard A. Clampman

Accounting Curriculum
60 Credits required for A.S. Degree

Core Requirements
- ENG 10 Fundamentals of Composition and Rhetoric OR ENG 11 Composition and Rhetoric I (3 Credits)
- CMS 11 Fundamentals of Interpersonal Communication (3 Credits)
- HIS 10 History of the Modern World OR HIS 11 Introduction to the Modern World (3 Credits)
- MTH 12* Introduction to Mathematical Thought (3 Credits)
- SCIENCE* BIO 18, AST OR CHM (4 Credits)

TOTAL 16

Required Areas of Study
- ENG 12 Composition and Rhetoric II OR ENG 14 Written Composition and Prose Fiction OR ENG 15 Written Composition and Drama OR ENG 16 Written Composition and Poetry (3 Credits)
- RESTRICTED ELECTIVES** (5 Credits)

TOTAL 8

Specialization Requirements
- ACC 11 Fundamental Accounting I (4 Credits)
- ACC 12 Fundamental Accounting II (4 Credits)
- ACC 13 Intermediate Accounting (4 Credits)
- ACC 15 Accounting Information Systems (3 Credits)
- BUS 11 Business Mathematics (3 Credits)
- BUS 10 Introduction to Business (3 Credits)
- DAT 10 Computer Fundamentals and Applications (3 Credits)
- DAT 36 Microcomputer Spreadsheet Applications OR DAT 38 Microcomputer Database Applications (3 Credits)
- KEY 10 Keyboarding for Computers (1 Credit)
- LAW 41 Business Law (3 Credits)
- MKT 11 Principles of Marketing (3 Credits)
- CWE 31† Cooperative Work Experience (2 Credits)

TOTAL 36

NOTE: At least two courses must be taken from a list designated as “Writing Intensive” as published each semester in the Registration Guide and Schedule of Classes.

*Students who may later transfer to a four-year college should take a lab science from among BIO 11, CHM 10 or 11, PHY 11 or AST 11 or 12, and MTH 29, 30 or 31 instead of MTH 12.

**Select from Anthropology, Art, Communication, Economics, Geography, History, only 1 course in Health Education or 2 courses in Physical Education, Modern Languages, Music, Philosophy, Psychology, Political Science, or Sociology (no more than two courses from the same department or discipline).

†CWE 31 is a two (2) credit course. A student should enroll in CWE one year before graduating or when starting the third semester. See the CWE advisor in Loew Hall, Career Services, during the second semester. Students who are employed full-time are not required to complete CWE. A waiver must be obtained from the Department Chairperson by submitting documentation of current full-time employment. After a written waiver of CWE is obtained, the student must substitute the required CWE credits with any course(s) offered by the Business and Information Systems Department. College Work-Study assignments within CUNY may not be used as substitutes for the CWE internship.