ACCOUNTING

Associate in Applied Science Degree | Career Program
Department of Business and Information Systems

Program Description

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 AS 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 website for more details).

Learning Outcomes

Upon successful completion of the Accounting program requirements, students will be able to:

1. Discuss general knowledge of topics such as accounting, marketing, business ethics, forms of business entities and global business as they relate to the business environment.

2. Demonstrate the ability to successfully engage in business research, information gathering and reporting in an individual and/or group setting.

3. Prepare and analyze financial statements for internal and external decision-making.

4. Demonstrate accounting skills on an intermediate level.

5. Utilize and incorporate basic business technology to produce business documents, spreadsheets and databases.

6. Demonstrate proficiency in performing basic mathematical calculations required in a business setting.

ACCOUNTING CURRICULUM (PATHWAYS)

Curriculum Coordinator: Professor Paul Jaijairam

Required Core

A. English Composition

- **ENG 110** Fundamentals of Composition and Rhetoric *OR* **ENG 111** Composition and Rhetoric I (3 Credits)
- **ENG 112**, *OR* **ENG 114, ENG 115** *OR* **ENG 116** (3 Credits)

B. Mathematical and Quantitative Reasoning

- **MTH 21**[1] Survey of Mathematics I *OR* **MTH 23** Probability and Quantitative Reasoning (3 Credits)

C. Life and Physical Sciences

- **SCIENCE**[2] AST 111, BIO 11, CHM 17, CHM 110, ENV 11, ESE 11, ESE 12, ESE 13, PHY 11 *OR* PHY 110 (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. U.S. Experience in its Diversity *OR*

D. Individual and Society

- **ECO 12** Macroeconomics *OR* **ECO 11** Microeconomics (3 Credits)

Choose one course from Flexible Core A-E[3]

SUBTOTAL 21-22

Major 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 115** Accounting Information Systems (3 Credits)
- **BUS 10** Introduction to Business (3 Credits)
- **BUS 111**[4] Applications of Mathematics for Business (3 Credits)
- **COMM 12** Voice and Diction: Business and Professional Speech (2 Credits)
- **CWE 31**[5] Cooperative Work Experience (2 Credits)

BRONX COMMUNITY COLLEGE

- **DAT 10** Computer Fundamentals and Applications (3 Credits)
- **DAT 36** Microcomputer Spreadsheet Applications (3 Credits)
- **FIN 31** Principles of Finance (3 Credits)
- **FYS 11**[6] First Year Seminar (0-1 Credit)
- **KEY 10** Keyboarding for Computers (1 Credit)
- **Lab Science Credit**[2] (0-1 Credit)
- **LAW 41** Business Law (3 Credits)

SUBTOTAL 38-40

TOTAL 60-61 Credits required for AAS Degree[7]

[1] Students planning to transfer to a four-year college should take MTH 30 or 31.

[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] In an effort to provide students with a well-rounded liberal learning experience, students are encouraged to fulfill this requirement by selecting courses from Flexible Core Areas B, C or E as these areas are not already required by this program.

[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. Students should enroll in CWE 31 one year before graduating or when they have completed 30 credits towards their degree. Students should see the CWE 31 Coordinator in the Department of Business and Information Systems, during their second semester. Students who are employed full-time are not required to complete the internship portion of CWE 31, provided their employer agrees to participate in course-related surveys. Permission must be obtained from the CWE 31 Coordinator or Department Chairperson by submitting documentation of current full-time employment. College Work-Study assignments within CUNY may not be used as substitutes for the CWE internship.

[6] Students must take FYS 11 prior to earning 24 degree or equated credits. Students who have earned 24 or more degree or equated credits are permitted to use the one credit as a free elective. It is highly recommended that students take FYS 11 in their first or second semester. This requirement will be waived for students who have earned 24 or more degree or equated credits at BCC or another college and transfer into this program.

[7] Students transferring into the program with 24 or more degree or equated credits will be exempt from FYS 11 and only required to complete 60 credits to graduate.