

# Accounting, A.S.

HEGIS: 5002.00

PROGRAM CODE: 01045

PROGRAM DIRECTOR: Prof. Michelle Davidowitz

DEPARTMENT: BUSINESS

The Accounting AS degree provides students with foundational courses in accounting, finance, economics, and business. These courses provide a fundamental background in the principles of accounting and finance, business functions - inclusive of major business formats and laws, and economics through the measure of major economic systems and their performance. The degree is designed for transfer to baccalaureate programs.

The curriculum presented here applies to students who started the major in Fall 2025 or Spring 2026. If you enrolled as a matriculant prior to that, please see the College Catalog for the year you started the major as a matriculant for the curriculum requirements that apply to you.

***Consultation with the Program Advisor is required.***

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## Degree Maps:

[Degree Map for Accounting, A.S.](#)

Your Degree Map contains the suggested term-by-term course sequence for your academic path towards graduation.

To ensure successful and timely completion of your degree, it is recommended that you meet with your academic advisor to discuss your unique map.

Please note some courses *may* only be offered once an academic year.

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## Program Learning Outcomes:

Upon successful completion of the Accounting degree program requirements, graduates will:

1. explain the meaning of generally accepted accounting principles (GAAP)
2. prepare and interpret the following financial statement: statement of stockholder's equity
3. prepare journal entries
4. distinguish between financial, managerial and cost accounting
5. identify current federal income tax laws and regulations
6. identify the major economic systems and identify the ways to measure economic performance
7. describe the differences in the major business ownership formats, including e-business

8. explain how civil law applies to two primary aspects of private enterprise: the laws of contracts and torts
  9. perform tasks using Microsoft Office (Word, Excel, PowerPoint and Access)
  10. explain the function of financial markets and financial intermediaries in the economy
  11. explain the concept of time value of money
  12. apply financial information to managerial decision-making
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## **College Requirements:**

English and Math proficient as determined by the CUNY Proficiency Index, unless otherwise exempt, or successful completion of any required developmental course(s).

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## **Civic Engagement Experiences:**

One (1) Civic Engagement experience satisfied by Civic Engagement Certified or Civic Engagement Component course or approved outside activity.

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## **Writing Intensive Requirement:**

One (1) Writing Intensive Course in any discipline is required.

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## **Required Core (4 Courses, 12 Credits):**

**When Required Core Courses are specified for a category they are strongly suggested and/or required for the major**

\*Note: You may elect to take a math or science course that is 4 credits or more. TAP counts 3 credits towards the requirements and the 4<sup>th</sup> credit as an elective.

- ENG 1200 - Composition I 3 Credit(s)
  - ENG 2400 - Composition II 3 Credit(s)
  - **Mathematical & Quantitative Reasoning Course 3 Credit(s) \***
    - *Suggested:*
    - MAT 2200 - Business Statistics 4 Credit(s) **or**
    - BA 2200 - Business Statistics 4 Credit(s)
  - **Life & Physical Sciences Course 3 Credit(s) \***
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## **Flexible Core (6 Courses, 18 Credits):**

**When Flexible Core Courses are specified for a category they are strongly suggested and/or required for the major**

One course from each Group A to E. **and** one (1) additional course from any Group. **No more than two courses can be selected from the same discipline**

A. World Cultures and Global Issues Designated Course

B. U.S. Experience in its Diversity Designated Course

C. Creative Expression Designated Course

D. Individual and Society Designated Course

- ECO 1200 - Macroeconomics 3 Credit(s)
- ECO 1300 - Microeconomics 3 Credit(s)

E. Scientific World Designated Course\*

\* Note: You may elect to take a math or science course that is 4 credits or more

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### **Major Requirements (9 to 11 Courses, 29 to 35 Credits):**

- ACC 1100 - Fundamentals of Accounting I 4 Credit(s) ^
  - ACC 1200 - Fundamentals of Accounting II 4 Credit(s) ^
  - ACC 2100 - Intermediate Accounting I 3 Credit(s)
  - ACC 2200 - Intermediate Accounting II 3 Credit(s)
  - BA 1100 - Fundamentals of Business 3 Credit(s)
  - BA 1200 - Business Law I 3 Credit(s)
  - BA 6000 - Introduction to Computer Concepts 3 Credit(s)
  - ECO 1200 - Macroeconomics 3 Credit(s)
  - ECO 1300 - Microeconomics 3 Credit(s)
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### **Pathways Flexible Core**

**IF** ECO 1200 **OR** ECO 1300 is taken to satisfy Pathways Flexible Core, **THEN** choose one (1) of the following courses.

**IF BOTH** ECO 1200 and ECO 1300 are taken to satisfy Pathways Flexible Core, then choose two (2) of the following courses:

- BA 1300 - Business Law II 3 Credit(s) or
  - BA 6100 - Spreadsheet Applications in Business 3 Credit(s) or
  - ECO 1400 - Money and Banking 3 Credit(s) or
  - ECO 2200 - Principles of Financial Management 3 Credit(s) or
  - ACC 3100 - Cost Accounting 4 Credit(s) \*\* or
  - ACC 6000 - Microcomputer Accounting Applications 3 Credit(s)
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## Electives:

1 credit sufficient to meet required total of 60 credits

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## Notes:

\*\*This is a 4-credit course. For Financial Aid, TAP will count 3 credits towards your degree requirements. Additional credit(s) will go towards electives, if available. Consultation with a program advisor to address financial aid and academic planning is **highly recommended**.

It is **HIGHLY RECOMMENDED** that students take **both** ECO 1200 and ECO 1300 to satisfy the Pathways Flexible Core courses. However, if neither course is used within Pathways Flexible Core, both must be taken within the major and no optional courses will be required.

^Accounting I and II do not meet the Financial Accounting and Reporting content requirement for CPA licensure, which requires that these courses be taken as upper division courses.

**Total Credits: 60**