

KINGSBOROUGH COMMUNITY COLLEGE  
The City University of New York

CURRICULUM TRANSMITTAL COVER PAGE

Department: Business

Date: 9/27/16

Title Of Course Or Degree: A.S. in Accounting

Change(s) Initiated: (Please check)

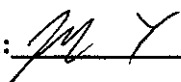
- |   |  |
|---|--|
| <input type="checkbox"/> Closing of Degree        | <input checked="" type="checkbox"/> Change in Degree or Certificate Requirements       |
| <input type="checkbox"/> Closing of Certificate   | <input type="checkbox"/> Change in Degree Requirements (adding concentration)          |
| <input type="checkbox"/> New Certificate Proposal | <input type="checkbox"/> Change in Pre/Co-Requisite                                    |
| <input type="checkbox"/> New Degree Proposal      | <input type="checkbox"/> Change in Course Designation                                  |
| <input type="checkbox"/> New Course               | <input type="checkbox"/> Change in Course Description                                  |
| <input type="checkbox"/> New 82 Course            | <input checked="" type="checkbox"/> Change in Course Title, Numbers Credit and/or Hour |
| <input type="checkbox"/> Deletion of Course       | <input type="checkbox"/> Change in Academic Policy                                     |
|   | <input type="checkbox"/> Pathways Submission:  |
|   | <input type="checkbox"/> Life and Physical Science                                     |
|   | <input type="checkbox"/> Math and Quantitative Reasoning                               |
|   | <input type="checkbox"/> A. World Cultures and Global Issues                           |
|   | <input type="checkbox"/> B. U.S. Experience in its Diversity                           |
|   | <input type="checkbox"/> C. Creative Expression  |
|   | <input type="checkbox"/> D. Individual and Society                                     |
|   | <input type="checkbox"/> E. Scientific World   |

Other (please describe): \_\_\_\_\_

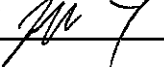
PLEASE ATTACH MATERIAL TO ILLUSTRATE AND EXPLAIN ALL CHANGES

DEPARTMENTAL ACTION

Action by Department and/or Departmental Committee, if required:

Date Approved: 9/27/16 Signature, Committee Chairperson: 

I have reviewed the attached material/proposal

Signature, Department Chairperson: 

**To:** Provost Joanne Russell  
**From:** Jeffrey Lax, Chair, Department of Business  
**Date:** September 27, 2016  
**Subject:** Degree Changes in Business Administration and Accounting

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Please include these changes for consideration at the next curriculum committee meeting.

#### **Changes to the A.S. in Business Administration**

1. Change language in CUNY Required and Flexible Core as shown in the current degree attached.
2. Specify MAT 2200 as required in Mathematics and Quantitative Reasoning
3. Specify ECO 1200 and ECO 1300 as required in Flexible Core "D"
4. Delete ECO 1200 from department requirements
5. Change "Business Law" to "Business Law I"
6. Add the following option under department requirements:  
Choose **one (1)** of the following courses:  
BA 1300 or  
BA 6100 or  
ECO 1400 or  
TAH 500\*\*
7. Add note to read "\*\*\*Students interested in pursuing careers in customer service should take this course."

#### **Changes to the A.S. in Accounting**

8. Change language in CUNY Required and Flexible Core as shown in the current degree attached.
9. Specify MAT 2200 as required in Mathematics and Quantitative Reasoning
10. Specify ECO 1200 and ECO 1300 as required in Flexible Core "D"
11. Delete ECO 1200 from department requirements
12. Change "Business Law" to "Business Law I"
13. Add the following option under department requirements:  
Choose **two (2)** of the following courses:  
BA 1300  
BA 6100  
ECO 1400  
ACC 3100\*\*  
ACC 6000
14. Add note to read  
\*\*\*This is a 4-credit course and will increase your degree requirements to 61 credits.  
For Financial Aid, TAP will count 3 credits towards your degree requirements.  
Consultation with a program advisor to address financial aid and academic planning is **highly recommended.**"

**Rationale**

These changes will clarify the required courses for students which will improve student advisement and financial aid considerations. It will also provide a business/accounting elective option. In addition, it more closely conforms with CUNY four-year colleges' requirement of Business Statistics. This is especially important in our articulation with Brooklyn College.

Furthermore, in Business Administration, we are providing the option of TAH 500 for those students seeking careers in customer service in response to a request from National Grid concerning internship opportunities.

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## CURRENT

### **A.S. ACCOUNTING**

ACADEMIC DEPARTMENT: Business

HEGIS: 5503.00

PROGRAM CODE: 01045

CHAIRPERSON: Dr. Jeffrey Lax

OFFICE LOCATION: M-355

TELEPHONE: (718) 368-5555

The curriculum presented here applies to students who started the major in Fall 2016 or Spring 2017. 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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#### **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:**

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

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#### **Civic Engagement Experiences:**

Two (2) Civic Engagement experiences satisfied by Civic Engagement Certified or Civic Engagement Component courses or approved outside activity.

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#### **Writing Intensive Requirement (1 Course, 3 Credits):**

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

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***Refer to course descriptions for prerequisite, corequisite and/or pre-corequisite requirements***

#### **Required Core (4 Courses, 12-13 Credits):**

~~When possible, it is recommended you fulfill your Required and/or Flexible Core requirements with courses also required for the major.~~

~~When Required Core Courses are specified for a category, they are required for the major.~~

ENG 1200 Freshman English I (3 crs.)

ENG 2400 Freshman English II (3 crs.)

Mathematical & Quantitative Reasoning Course (3-4 crs.) – MAT 2200 – Business Statistics (4 crs.)

Life & Physical Sciences Course (3 crs.)\*

\*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.

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**Flexible Core (6 Courses, 18 Credits):**

When Flexible Core Courses are specified for a category, they are required for the major. One course from each Group A to E. A, B, C, and E. (Group D is satisfied by courses shown)

- 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 crs.)**

**ECO 1300 – Microeconomics (3 crs.)**

*Recommended: ECO 1200 – Macroeconomics (3 crs.)*

- E. Scientific World Designated Course\*

One Additional Course selected from Group A to E

*Recommended: ECO 1300 – Microeconomics (3 crs.)*

\*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.

*No more than two courses can be selected from the same discipline*

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**Major Requirements (9 Courses, 29 to 30\*\* Credits):**

ACC 1100 – Fundamentals of Accounting I (4 crs.)

ACC 1200 – Fundamentals of Accounting II (4 crs.)

ACC 2100 – Intermediate Accounting I (3 crs.)

ACC 2200 – Intermediate Accounting II (3 crs.)

~~ACC 3100 – Cost Accounting (4 crs.)~~

BA 1100 – Fundamentals of Business I (3 crs.)

BA 1200 – Business Law (3 crs.)

BA 6000 – Introduction to Computer Concepts (3 crs.)

~~ECO 1200 – Macroeconomics (3 crs.)~~

**AND**

Choose two (2) of the following courses:

**BA 1300 – Business Law II (3 crs.)**

**BA 6100 – Spreadsheet Applications in Business (3 crs.)**

**ECO 1400 – Money and Banking (3 crs.)**

**ACC 3100 – Cost Accounting (4 crs.)\*\***

**ACC 6000 – Microcomputer Accounting Applications (3 crs.)**

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**Electives:**

0 to 3 credits sufficient to meet required total of 60 credits

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**Notes:**

\*\*This is a 4-credit course and will increase your degree requirements to 61 credits. For Financial Aid, TAP will count 3 credits towards your degree requirements. Consultation with a program advisor to address financial aid and academic planning is highly recommended.

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**TOTAL CREDITS: 60**

## PROPOSED

### **A.S. ACCOUNTING**

ACADEMIC DEPARTMENT: Business

HEGIS: 5503.00

PROGRAM CODE: 01045

CHAIRPERSON: Dr. Jeffrey Lax

OFFICE LOCATION: M-355

TELEPHONE: (718) 368-5555

The curriculum presented here applies to students who started the major in Fall 2017 or Spring 2018. 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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#### **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
- 

#### **College Requirements:**

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

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#### **Civic Engagement Experiences:**

Two (2) Civic Engagement experiences satisfied by Civic Engagement Certified or Civic Engagement Component courses or approved outside activity.

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#### **Writing Intensive Requirement:**

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

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*Refer to course descriptions for prerequisite, corequisite and/or pre-corequisite requirements*

#### **Required Core (4 Courses, 13 Credits):**

When Required Core Courses are specified for a category, they are required for the major.

ENG 1200 Freshman English I (3 crs.)

ENG 2400 Freshman English II (3 crs.)

Mathematical & Quantitative Reasoning Course (4 crs.) – **MAT 2200 – Business Statistics (4 crs.)**

Life & Physical Sciences Course (3 crs.)\*

\*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.

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**Flexible Core (6 Courses, 18 Credits):**

When Flexible Core Courses are specified for a category, they are required for the major.

One course from each Group A, B, C, and E. (Group D is satisfied by the courses shown)

- 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 crs.)  
ECO 1300 – Microeconomics (3 crs.)
- E. Scientific World Designated Course\*

\*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.

***No more than two courses can be selected from the same discipline***

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**Major Requirements (8 Courses, 29 to 30\*\* Credits):**

ACC 1100 – Fundamentals of Accounting I (4 crs.)

ACC 1200 – Fundamentals of Accounting II (4 crs.)

ACC 2100 – Intermediate Accounting I (3 crs.)

ACC 2200 – Intermediate Accounting II (3 crs.)

BA 1100 – Fundamentals of Business (3 crs.)

BA 1200 – Business Law I (3 crs.)

BA 6000 – Introduction to Computer Concepts (3 crs.)

**AND**

Choose **two (2)** of the following courses:

BA 1300 – Business Law II (3 crs.)

BA 6100 – Spreadsheet Applications in Business (3 crs.)

ECO 1400 – Money and Banking (3 crs.)

ACC 3100 – Cost Accounting (4 crs.)\*\*

ACC 6000 – Microcomputer Accounting Applications (3 crs.)

---

**Electives:**

0 credits sufficient to meet required total of 60 credits.

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**Notes:**

\*\*This is a 4-credit course and will increase your degree requirements to 61 credits. For Financial Aid, TAP will count 3 credits towards your degree requirements. Consultation with a program advisor to address financial aid and academic planning is **highly recommended**.

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**TOTAL CREDITS: 60**