

**ACCOUNTING PROGRAM**  
**Department of Economics**  
**Hunter College/CUNY**

**Requirements for the Degree Program -- students declaring in Summer 2019 or later:**

**Major**

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The Department of Economics offers a major leading to the BS in accounting, requiring a minimum of 35 credits of accounting, 36 credits of other professional studies, and an additional 3 – 13 credits of non-professional studies. Details are outlined below.

**Progression in the Major**

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All courses that are prerequisites to courses required by the B.S. Program in Accounting must be passed with a grade of C, or CR, or better before students may progress to the next course in the sequence and in order to graduate.

ECO 22100 (or alternatively, STAT 21300) is required for the major and must be completed with a grade of C, CR or better to be accepted for credit toward fulfillment of the major.

**I. Non-professional Studies (3 -- 13 cr)**

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- MATH 10100: Algebra for College Students\*  
OR  
MATH 101EN: Algebra for College Students – Enhanced\*
  - MATH 10150: Mastery of Symbolic Computation (if necessary)\*
  - MATH 12400 (STEM): College Algebra and Trigonometry\*  
OR  
MATH 12500 (STEM): Precalculus\*  
OR  
MATH 12550 (STEM): Precalculus with Workshop\*
  - And  
MATH 14000: Mathematical Reasoning Workshop\*  
unless students earn a grade of B- or above in MATH 12550.
  - MATH 15000 (STEM) – Calculus I with a grade of C, CR or better \*  
OR  
MATH 15200 Calculus for the Life and Social Sciences with a grade of C, CR or better \*

## **I. Non-professional Studies (continued)**

Note: ECO 22000 – Techniques of Economic Analysis may also be used to fulfill the calculus requirement.

IMPORTANT: Students who wish to take higher levels of Calculus are advised to take MATH 15000 to satisfy the calculus requirement.

\*These courses may be counted for credit in more than one program.  
See the Department of Mathematics and Statistics for details of course sequences in the calculus track.

### **Additional Information**

Majors are advised to complete MATH 15000 (STEM) (or MATH 15200) within their first 75 credits of college work. For students already at or beyond these points when they become majors, such courses should be taken within the first 12 credits following declaration of the major.

The department may waive the requirement of any of the above or other courses upon satisfactory proof of course equivalency. Courses waived through substitution or examination do not provide course credit nor do they count toward the major.

**Students may place out of MATH 10100, MATH 101EN, MATH 10150, MATH 12400, MATH 12500, MATH 12550, and MATH 14000 requirements without replacing the credits. See the Department of Mathematics and Statistics for details.** Students may place out of MATH 15000 or MATH 15200 but must replace the course with a 3 credit course approved by the Accounting Program.

## **II. Professional Studies (71 cr)**

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### **A. Accounting (35 cr)**

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- ACC 27100 - Accounting I
- ACC 27200 - Accounting II
- ACCP 37100 - Intermediate Accounting I
- ACCP 37200 - Intermediate Accounting II
- ACCP 37300 - Federal Income Taxation
- ACCP 37400 - Managerial Accounting (Cost Accounting)
- ACCP 47100 - Advanced Accounting I
- ACCP 47200 - Advanced Accounting II
- ACCP 47300 - Business Taxes
- ACCP 47500 – Auditing
- ACCP 49000 – Accounting and Auditing Research

### **Grade Options**

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Accounting majors may not use CR/NC grades for any of the 35 credits accounting credits in the accounting major.

### **Additional Information**

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An overall grade point average of at least 2.5 must be maintained in these 35 Accounting credits.

Students who receive a grade of “D” or lower in any of the eleven required Accounting courses in the Professional Studies Requirement will be allowed to repeat the course only once. In total, students may repeat no more than three Accounting courses for which they received a grade of “D” or lower. Students who exceed this allowed number of course repeats will be dismissed from the B.S. program in Accounting. The Academic Advisor for the B.S. program in Accounting may, under extraordinary circumstances, make exceptions to this rule.

## **II. Professional Studies (continued)**

### **B. Other Professional Studies (36 credits)**

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#### **Business Law (6 cr)**

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- ACC 28000 - Business Law I
- ACCP 38000 - Business Law II

#### **Statistics (3 cr)**

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- ECO 22100 - Economic Statistics
- Note: STAT 21300 (STEM) - Introduction to Applied Statistics may also be used to fulfill this requirement

#### **Additional Information**

Majors are advised to complete ECO 22100 (or STAT 21300) within their first 75 credits of college work. For students already at or beyond these points when they become majors, such courses should be taken within the first 12 credits following declaration of the major.

#### **Finance (6 cr)**

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Required: ECO 36500 - Corporate Finance

and one additional course from the following:

- ECO 21000 - Money and Banking
- ECO 36600 - Security and Investment Analysis
- ACCP 36700 - Analysis of Financial Statements

#### **Business Core-Required (12 cr)**

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- ECO 10000 – Introduction to Economics
- ECO 20000 - Principles of Microeconomics
- ECO 20100 - Principles of Macroeconomics
- ACCP 47600 Computer Accounting Systems

## **II B. Professional Studies / Other Professional Studies (continued)**

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### **Business Electives (9 cr)**

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Choose from the following:

- ECO 26000 - Business Organization and Management (if taken prior to Spring 2019)
- Any 300- or 400-level ACCP or ECO course (excluding ECO 49700 and ECO 49800)
- Note: ECO 35900 (Economics of Business Organization and Management) and ACCP 48000 (Business Law III) are strongly recommended

NOTE: Students may not use any course to fulfill the business elective requirement that is also being used to satisfy any other requirement of the Accounting major.

Note: Students may not use both ECO 26000 and ECO 35900 to fulfill this requirement.

### **Additional Information**

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An overall average of at least “C+” (2.3 Grade Point Average) must be maintained in these 36 credits of Other Professional Studies (Business Law, Statistics, Finance, Business Core, and Business Elective). This requirement is separate and measured independently of the required 2.5 GPA for the 35 Accounting credits.

Note: There is no minimum required Grade Point Average for the three to thirteen Non-professional Studies credits.

### **Additional Information (continued)**

Students enrolled in the BS (accounting) curriculum may use a CR/NC grade only one time toward the 36 credits in the Other Professional Studies requirement. If a student exceeds this limit, any additional CR grades in these 36 credits will be converted to a grade of C and any additional NC grades in these 36 credits will be converted to a grade of F.

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**Total credits required 74 - 84**