**Requirements for Hunter Students Declaring the Accounting Major**

**From Fall 2018 to Spring 2019**

This document is a summary. For your specific situation, please consult the Hunter Catalog at http://catalog.hunter.cuny.edu/.

**Major**

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 3-11 credits of non-professional studies. Details are outlined below.

**Grade Options**

Students enrolled in the BS (accounting) curriculum may not use CR/NC grades for the 35 accounting credits in the accounting major.

**Progression in the Major**

* 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 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 (3-11 credits)**

• MATH 15000 (STEM) - Calculus with Analytic Geometry I.\*

Note: MATH 15200 - Calculus for the Life and Social Sciences\* or ECO 22000 – Techniques of Economic Analysis may also be used to fulfill this requirement.

Important: Students who wish to take higher levels of Calculus are advised to take MATH 15000 to satisfy this requirement.

• And, if needed (depending on Math placement examination), one or both of the following:

* MATH 10100 - Algebra for College Students\*
* MATH 12500 (STEM) Precalculus\*

\*These courses may be counted for credit in more than one program.

Additional Information

* Majors are advised to complete MATH 15000 (STEM) and ECO 22100 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 and MATH 12500 requirements without replacing the credits. See the Department of Mathematics and Statistics for details.
* Students may place out of MATH 15000 but must replace the course with a 3 credit course approved by the Accounting Program.

**II. Professional Studies (71 credits)**

**A. Accounting (35 credits)**

• 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

Additional Information

* An overall average of at least “C+” (2.3 Grade Point Average) 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.

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

**Business Law (6 credits)**

• ACC 28000 - Business Law I

• ACCP 38000 - Business Law II

**Statistics (3 credits)**

• ECO 22100 - Economic Statistics should be completed within the first 75 credits of college work.

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

Additional Information

* For students already at or beyond this point when they become majors, the course should be taken within the first 12 credits following declaration of the major.

**Finance (6 credits)**

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 (9 credits)**

• ECO 20000 - Principles of Microeconomics

• ECO 20100 - Principles of Macroeconomics

• One course in computer science. (Note: ACCP 47600 Computer Accounting Systems is strongly recommended.)

**Business Electives (12 credits)**

Choose from the following:

• ECO 26000 - Business Organization and Management

• Any 300- or 400-level ACCP or ECO course (excluding ACCP 47600 and ECO 49800); (Note: ACCP 48000 is 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.

Additional Information

* 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 2.3 GPA for the 35 Accounting credits.

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

* 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.

Total credits required: 74-82