

ACCOUNTING: A.S.

This program will be available in the Spring 2026 term.

The 60-credit Associate of Science in Accounting program provides students with a solid foundation in accounting principles within a business management framework. This program is ideal for those seeking to enter the accounting profession, pursue entry-level roles such as bookkeeper or accounting clerk, or establish a foundation for further academic studies in accounting and or business. The curriculum combines core accounting skills with other business and management courses, along with general education courses, to offer a well-rounded, industry-relevant education.

This degree is designed with flexibility in mind, supporting the needs of adult learners, working professionals, and students transferring from other disciplines. Graduates will be equipped with the practical knowledge necessary to excel in the workforce, pursue certifications like the Certified Public Bookkeeper (CPB) or Certified Accounting Paraprofessional (CAP), and transfer seamlessly to bachelor's programs, including a Bachelor of Science in Accounting, Bachelor of Business Administration in Accounting, and the dual degree program of BS in Accounting/MBA to achieve the requirements for the 150/150E CPA educational requirements. Students will benefit from diverse course delivery options, including online, that accommodate varied schedules and support career and academic progression.

Students interested in pursuing a degree towards the Certified Public Accountant (CPA) career may be eligible to enroll directly upon completing the associate degree in SUNY Empire's dual degree registered CPA Licensure Qualifying program (BS in Accounting/MBA Business Management Dual Program). The program, which includes nine credits cross-counted toward both the bachelor's and master's degrees, is listed among the licensure-qualifying programs in the NYS Education Department's Inventory of Registered Programs - CPA 150 and CPA 150E.

Course Requirements

Code	Title	Credits
SUNY General Education Requirements (minimum 30 credits)		
<i>Liberal Arts Credits</i>		
	Communication	4
	Diversity: Equity, Inclusion & Social Justice	4
	Mathematics (and Quantitative Reasoning) - statistics(*)	4
	Natural Science (and Scientific Reasoning)	4
	Social Sciences - economics(^)	4
	Select one course each from any two of the following categories:	8
	The Arts	
	Humanities	
	US History and Civic Engagement	
	World History and Global Awareness	
	World Languages	
	General Education Elective	4
Required Courses in Business		
BUSN 2010	Business Statistics (*)	
	or MATH 1065 Statistics	
ECON 2015	Macroeconomics (^)	4
	or ECON 2020 Microeconomics	
<i>Non-Liberal Arts Credits</i>		

BUSN 1010	Business Law I	4
MGMT 3060	Organizational Behavior	4
ACCT 2005	Introductory Accounting I: Financial Accounting	4
ACCT 2010	Introductory Accounting II: Managerial Accounting	4
ACCT 3010	Cost Accounting	4
or ACCT 3015	Federal Income Tax I: Individual Income Tax	
or ACCT 3030	Intermediate Accounting II	
or ACCT 4005	Accounting Information Systems	
Program Elective		4

* BUSN 2010 or MATH 1065 satisfy the Mathematics (and Quantitative Reasoning) General Education requirement.

^ ECON 2015 or ECON 2020 satisfy the Social Sciences General Education requirement.

- Demonstrate a foundational understanding of accounting principles, including the accounting cycle, double-entry bookkeeping, and the preparation of financial statements.
- Prepare, interpret, and analyze basic financial statements, including income statements, balance sheets, and cash flow statements, to assess an organization's financial position.
- Utilize quantitative, communication, and analytical skills to solve basic accounting problems, demonstrating the ability to apply critical thinking in financial contexts.
- Demonstrate an understanding of ethical standards and regulatory compliance requirements in accounting, with an emphasis on ethical decision-making and professional conduct in business and financial environments.
- Develop the skills and competencies needed for entry-level positions such as bookkeeper, accounts payable/receivable clerk, payroll clerk, or tax preparer, with a clear understanding of career advanced pathways in the accounting field.