

Degree Pathway

A.S. in Accounting for Forensic Accounting leading to the B.S. in Fraud Examination
and Financial Forensics at the John Jay College of Criminal Justice

Catalog Year 2023-24

The dual/joint degree program in Accounting for Forensic Accounting between Queensborough Community College and John Jay College of Criminal Justice is a jointly registered, dual-admission program that offers students a curriculum including principles of accounting, finance, and law, along with investigation techniques, ethics, and theories of criminology and the educational foundation to succeed in the forensic accounting field. Students who complete this A.S. degree may transfer to John Jay and complete a B.S. degree in Fraud Examination and Financial Forensics in 2 years. Please see your advisor for more information.

The number of credits you take each year will determine when you graduate. To graduate on time, you are strongly encouraged to enroll in at least 30 credits toward your degree during the calendar year, including fall and spring semesters and winter and summer sessions. **This Degree Pathway is designed for students who place into MA-119.** Additional Degree Pathways are available for students who place into Pre-Calculus and developmental math. Please see the degree website or your advisor for more information.

Courses in **Bold Text** are prerequisites for later courses and should be taken where indicated in the sequence.

Fall Semester #1

| Courses | Credits | Prerequisites and Corequisites ¹ |
|--|-----------|--|
| ENGL-101 English Composition I (Required Core 1A: English Composition) | 3 | Prerequisite: Complete developmental requirements in English |
| MA-114 College Algebra and Trigonometry for Technical Students (4) OR MA-119 College Algebra (3) and MA-121 Elementary Trigonometry (1) (Required Core 1B: Mathematical and Quantitative Reasoning) ² | 4 | Prerequisite: Complete developmental requirements in Math or placement |
| BU-101 Principles of Accounting I | 4 | None |
| One course from Flexible Core 2A: World Cultures and Global Issues | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 14 | |

Spring Semester #1

| Courses | Credits | Prerequisites and Corequisites ¹ |
|---|-----------|--|
| ENGL-102 English Composition II (Required Core 1A: English Composition) | 3 | Prerequisite: ENGL-101 or placement |
| MA-128 Calculus for Technical and Business Students OR MA-440 Pre-Calculus Mathematics | 4 | Prerequisite(s): MA-119 and MA-121 (C or better), MA-114 (C or better), or placement |
| BU-102 Principles of Accounting II | 4 | Prerequisite: BU-101 (C- or better) |
| One course from Flexible Core 2C: Creative Expression | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 14 | |

Summer Session

| Courses | Credits | Prerequisites and Corequisites ¹ |
|--|----------|---|
| One course from Required Core 1C: Life & Physical Sciences | 3-4 | Check individual courses for prerequisites and corequisites |
| Science Laboratory course ³ | 0-1 | Corequisite: 3-credit Science course in Required Core 1C |
| CIS-101 Introduction to Computers and Applications | 3 | None |
| Total credits for session | 7 | |

Fall Semester #2

| Courses | Credits | Prerequisites and Corequisites ¹ |
|--|-----------|--|
| BU-103 Intermediate Accounting I | 4 | Prerequisite: BU-102 (C or better) |
| BU-111 Computer Applications in Accounting | 3 | Prerequisites: CIS-101 and BU-102 (both with C or better) or departmental permission |
| BU-203 Principles of Statistics | 3 | Prerequisite: MA-114, MA-119, or MA-321 |
| ECON-101 Intro. to Macroeconomics OR ECON-102 Intro to Microeconomics | 3 | Pre/corequisite: Complete developmental requirements in English or co-enroll in ENGL-101 |
| SP-211 Speech Communication (recommended) (Flexible Core 2B: U.S. Experience & Its Diversity) | 3 | None |
| Total credits for the term | 16 | |

Spring Semester #2

| Courses | Credits | Prerequisites and Corequisites ¹ |
|--|-----------|---|
| BU-104 Intermediate Accounting II | 3 | Prerequisite: BU-103 |
| PHIL-130 Ethics: Theories of the Good Life (recommended) (Flexible Core 2D: Individual & Society) | 3 | Check individual courses for prerequisites and corequisites |
| One course from Flexible Core 2E: Scientific World | 3 | Check individual courses for prerequisites and corequisites |
| SOCY-101 Sociology (recommended) (Flexible Core 2A, 2B, 2C, 2D, or 2E) | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 12 | |
| Total credits required for the A.S. in Business Administration | 63 | |

Notes:

1. Prerequisites for a course must be passed before taking the course. Corequisites must be passed before taking the course or taken in the same term as the course.
2. Students are required to take particular courses in some areas of the Common Core that fulfill both general education and major requirements. If students do not take the required courses in the Common Core, they will have to take additional credits to complete their degree requirements. The core mathematics requirement for this program is MA-128 or MA 260 or MA-440. Students who need to take pre-requisite courses (MA 114 or MA 119 and 121) will need to take additional credits.
3. This course is not required for students who take a 4-credit STEM variant course in Required Core 1C.

All students must complete two (2) WI designated classes to fulfill degree requirements.

The following courses must be completed after transfer to John Jay College to earn the B.S. in Fraud Examination and Financial Forensics:

Fall Semester #3 – John Jay College

| Courses | Credits | Prerequisites ¹ and Corequisites |
|---|-----------|---|
| ACC 307 Forensic Accounting I | 3 | Prerequisites: ENG 201 and ACC 250 |
| ACC 265 Digital Forensics for the Fraud Examiner | 3 | ENG 101 |
| One College Option General Education Course from the “Struggle for Justice & Equality in the U.S.” category or the “Justice in Global Perspective” category | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor or SOC 101 if SOCY-101 not taken at QCC | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor or PHI 210 if PHIL-130 not taken at QCC | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 15 | |

Spring Semester #3 – John Jay College

| Courses | Credits | Prerequisites ¹ and Corequisites |
|---|-----------|--|
| ACC 308 Auditing | 3 | Prerequisites: ENG 201 and ACC 270 |
| ACC 309 Forensic Accounting II | 3 | Prerequisites: ENG 201 and ACC 307 |
| ECO/SOC 360 Corporate and White-Collar Crime or PAD 331 Fraud, Waste, Abuse and Corruption in Public Organizations | 3 | Prerequisites for ECO 360/SOC 360: ENG 201; and ECO 101 or ECO 120 or ECO 125 or SOC 101 Prerequisites for PAD 331: ENG 201, and PAD 101 or PAD 140 or PAD 240 or ACC 250 |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 15 | |

Fall Semester #4 – John Jay College

| Courses | Credits | Prerequisites ¹ and Corequisites |
|--|-----------|---|
| ACC 410 Seminar in Forensic Financial Analysis | 3 | Prerequisites: ENG 201, ACC 308, and ACC 309 |
| Major Elective - Category A – See list below | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 15 | |

Spring Semester #4 – John Jay College

| Courses | Credits | Prerequisites ¹ and Corequisites |
|---|-----------|---|
| Major Elective - Category A or B – See list below | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Elective or Minor Course | 3 | Check individual courses for prerequisites and corequisites |
| Total credits for the term | 15 | |
| Total credits required for the B.S. degree | 60 | |

Notes:

1. Many of the prerequisites for courses required to be taken at John Jay College were taken at QCC.

Major Elective Courses – John Jay College

Students must select four courses from the two areas below, Category A Liberal Arts Electives and Category B Applied Electives. At least two courses must be from Category A. Students should meet with their major coordinator/advisor before selecting which electives best meet their educational and career objectives. Students may choose to emphasize breadth (i.e., by choosing electives across different disciplines) or depth (i.e., by choosing a cluster of related courses)

| Category A: Liberal Arts Electives (select 2-3 courses) | Credits | Category B: Applied Electives (select 1-2 courses) | Credits |
|--|---------|--|---------|
| SP 211 (at QCC) Speech Communication | 3 | BU 102 (at QCC) Principles of Accounting II | 3 |
| ANT 230 Culture and Crime | 3 | ACC 380 Selected Topics in Fraud Examination & Financial Forensics | 3 |
| ART 230 Issues in Art and Crime | 3 | ACC 381/382 Accounting Internship | 3 |
| COM 218 Managerial Communication | 3 | ACC 383/384 Accounting Internship Intensive | 6 |
| ECO 315/PSC 315 An Economic Analysis of Crime | 3 | CSCI 270/SEC 270 Security of Computers and Their Data | 3 |
| ECO 360/SOC 360 Corporate and White-Collar Crime | 3 | ECO 235 Finance for Forensic Economics | 3 |
| LAW 206 The American Judiciary | 3 | ENG 235 Writing for Management, Business and Public Administration | 3 |
| PHI 231 Big Questions: Introduction to Philosophy | 3 | LAW 202 Law and Evidence | 3 |
| PHI 310/LAW 310 Ethics and Law | 3 | LAW 264/ACC 264 Business Law | 3 |
| PSY 101 Introduction to Psychology | 3 | PAD 343 Administration of Financial Resources | 3 |
| PSY 372 Psychology of Criminal Behavior | 3 | PSC 107 Introduction to Criminal Investigations | 3 |
| SOC 203 Criminology | 3 | | |
| SOC 206 The Sociology of Conflict and Dispute Resolution | 3 | | |