

Business

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PROGRAMS:

Accounting/AAS
 Fashion Marketing/AAS
 Marketing Management and Sales/AAS

FACULTY:

Professors: Burns, Carroll
Assoc Prof: Dixon
Asst Profs: Frazzetto, Iraggi, Marcano, Reinig, Zimmerman
Instructor: Singh
Lecturer: Winston

Associate in Applied Science in ACCOUNTING

The Accountancy program equips students with accounting skills that will make them immediately employable upon graduation with the associate degree. Graduates will also be able to transfer to accounting programs at senior colleges.

Since each college has different requirements, students should discuss their future plans with their academic advisers to determine which courses should be selected. In addition, the student should consult with the college he or she wishes to transfer to.

Accounting graduates are employed in all facets of industry, holding responsible positions in major corporations and not-for-profit groups such as hospitals, service organizations and governmental agencies. Some of these companies include New York City Department of Finance, New York State Department of Finance/Taxation, Children's Television Workshop, The Bank of New York, Consolidated Edison and the Internal Revenue Service.

REQUIRED COURSES IN THE MAJOR

		Credits
ACC 1101/AC 101	Principles of Accounting	4
ACC BUS 1122/AC 122	Business Law	3
ACC 1123/AC 123	Business Mathematics	3
ACC BUS 1126/AC 126	Introduction to Business	4
ACC 1201/AC 201	Principles of Accounting II	4
ACC 2301/AC 301	Intermediate Accounting I	3
ACC 2311/AC 311	Cost Accounting I	3

Select MAT 1375/MA 375 or ACC 2322/AC 322 and ACC 2335/AC 335 for 4 credits		4
ACC 2322/AC 322	Taxes	3
ACC 2335/AC 335	Microcomputer Accounting Applications	1
MAT 1375/MA 375	Mathematical Analysis	4
ACC 2401/AC 401	Intermediate Accounting II	3
ACC 2411/AC 411	Cost Accounting II	2
ACC BUS 2425/AC 425	Business Management	3
	Subtotal	36

OTHER REQUIRED COURSES²

DPT 2309/DP 309	Introduction to Computers for Accounting	4
ENG 1101/EG 101	English Composition I	3
MAT 1275/MA 275 ¹	Introduction to Mathematical Analysis	4
COMM	Speech	3
LAP	Literature/Aesthetics/Philosophy	3
SCI 1	Laboratory Science	4
BS/SS	ECON 1401/EN 401 Microeconomics	3
	Subtotal	24

TOTAL CREDITS REQUIRED FOR THE DEGREE **60**

¹ Or higher level math course. Students without the requisite background for MAT 1275/MA 275 will be required to take MAT 1175/MA 175 in preparation. This will increase the number of credits required for the degree by four (4).

² See page 34 for detailed explanation of core required courses and categories.

Associate in Applied Science in MARKETING MANAGEMENT AND SALES

The Marketing program is designed for the student interested in a dynamic career in the twenty-first century. Today's marketing student must prepare for tomorrow's business opportunities and be educated and sensitive to cultural diversity, environmental concerns, technological changes and ethical issues to facilitate the exchange of goods and services in the global marketplace.

Students in management and sales are introduced to careers in marketing management, professional selling, sales management, market research, logistics management, direct marketing, entrepreneurship and advertising. In addition to the specialized courses, the curriculum offers general business subjects to broaden the graduates' competence required in business and industry today. Among the employers of graduates of this program are: General Foods Corporation, Prudential Financial Services, Gallo Wine, Procter and Gamble, commercial and savings banks.

Graduates have a history of success in industry and many have advanced to higher executive positions. Many continue their education and receive baccalaureate degrees.

REQUIRED COURSES IN THE MAJOR		Credits
MKT 1100/MK 100	Essentials of Marketing	3
MKT 1102/MK 102	Principles of Selling	3
MKT 1114/MK 114	Business Organization and Operation	4
MKT 1144/MK 144	Business Mathematics	3
MKT 1210/MK 210	Marketing Research	3
MKT 1212/MK 212	Consumer Behavior	3
MKT 1214/MK 214	Advertising	3
MKT 2352/MK 352	Principles of Supervision	3
Select one of the following two courses for 3 credits:		
MKT 2300/MK 300	Direct Marketing	3
MKT 2327/MK 327	Entrepreneurship	3
Select one of the following two courses for 3 credits:		
MKT 2373/MK 373	Supply Chain Management	3
MKT 2410/MK 410	Marketing Management	3
MKT 2414/MK 414	Sales Management	3
Subtotal		34
OTHER REQUIRED COURSES²		
ACC BUS 1122/ AC 122	Business Law	3
ACC 1162/AC 162	Elements of Accounting	3
ENG 1101/EG 101	English Composition I	3
MAT 1275/MA 275 ¹	Introduction to Mathematical Analysis	4
SCI 1	Laboratory Science	4
COMM	Communications	3
LAP	Literature/Aesthetics/Philosophy	3
BS/SS	Behavioral Science/Social Science	3
Subtotal		26
TOTAL CREDITS REQUIRED FOR THE DEGREE		60
¹ Or higher level math course. Students without the requisite background for MAT 1275/MA 275 will be required to take MAT 1175/MA 175 in preparation. This will increase the number of credits required for the degree by four (4).		
² See page 34 for detailed explanation of core required courses and categories.		

Associate in Applied Science in FASHION MARKETING

The Fashion Marketing program is designed for the student interested in the dynamics of fashion, both as a business and as an expression of contemporary culture.

The study of fashion begins with the fundamentals of business, marketing and merchandising of fashion goods, and technical product information. Through the core curriculum the student gains insight into many subjects that help to explain sociological

and psychological factors which influence fashion interest and demand in today's global market.

Students in fashion marketing are introduced to buying and management careers in fashion-related manufacturing firms, showrooms, retail stores and electronic commerce. Graduates are employed in business organizations in the United States and Europe as executive or administrative trainees in the growing field of fashion marketing and business management. Some establish and operate their own businesses. Among the employers of graduates are Saks, Macy's, J.C. Penney, the Gap, Bloomingdale's and Dolce & Gabbana. Graduates have a history of success in the industry and many advance to higher executive positions. Many continue their education and receive baccalaureate degrees.

REQUIRED COURSES IN THE MAJOR		Credits
MKT 1100/MK 100	Essentials of Marketing	3
MKT 1102/MK 102	Principles of Selling	3
MKT 1114/MK 114	Business Organization and Operation	4
MKT 1144/MK 144	Business Mathematics	3
Select one of the following two courses for 3 credits:		
MKT 1210/MK 210	Marketing Research or	3
MKT 2300/MK 300	Direct Marketing	3
MKT 1214/MK 214	Advertising	3
MKT 1246/MK 246	Textiles	3
MKT 1255/MK 255	Merchandising Planning and Control	3
MKT 2327/MK 327	Entrepreneurship	3
	Small Business Management	3
MKT 2335/MK 335	Fashion Merchandising	3
MKT 2352/MK 352	Principles of Supervision	3
MKT 2401/MK 401	Fashion Buying	3
Subtotal		37
OTHER REQUIRED COURSES		
ACC BUS1122/AC 122	Business Law	3
ENG 1101/EG 101	English Composition I	3
MAT 1275/MA 275	Introduction to Mathematical Analysis	4
SCI 1	Laboratory Science	4
COMM	Communications	3
LAP	Literature/Aesthetics/Philosophy	3
BS/SS	Behavioral Science/Social Science	3
Subtotal		23
TOTAL CREDITS REQUIRED FOR THE DEGREE		60
¹ Or higher level math course. Students without the requisite background for MAT 1275/MA 275 will be required to take MAT 1175/MA 175 in preparation. This will increase the number of credits required for the degree by four (4).		
² See page 34 for detailed explanation of core required courses and categories.		

COURSES:**ACC 1101/AC 101
Principles of Accounting I***3 cl hrs, 3 lab hrs, 4 cr*

The accounting cycle, including journalizing, posting, preparation of trial balance, worksheet, adjusting entries, financial statements, closing entries and preparation of a post-closing trial balance. Special journals, subsidiary ledgers and accounting principles. Special emphasis given to cash, accounts receivable, notes, inventories and plant assets, internal control.

Prerequisite: CUNY certification in reading and mathematics

**ACC BUS 1122/AC 122
Business Law***3 cl hrs, 3 cr*

Historical background and sources of law as related to business procedures with particular emphasis on the formation, operation, performance and discharge of contracts. Survey of local and federal courts.

Prerequisite: CUNY certification in reading and writing

**ACC 1123/AC 123
Business Mathematics***3 cl hrs, 3 cr*

Mathematics of business, including such topics as percentages, ratio analysis, retail markups and markdowns, inventory valuations, notes and interest, depreciation, present value and annuities.

Prerequisite: CUNY certification in reading and mathematics

**ACC BUS 1126/AC 126
Introduction to Business***4 cl hrs, 4 cr*

Types of business organizations, aspects of ownership, financing and liability. Comparative economic systems are discussed along with the specialized areas of advertising, insurance, taxation and marketing.

Prerequisite: CUNY certification in reading and writing

**ACC 1162/AC 162
Elements of Accounting***3 cl hrs, 3 cr*

Journals, ledgers and the salient features of the accounting cycle. Preparation and interpretation of financial statements, cash and bank reconciliations. This course is not

available to accounting or computer systems technology majors.

Prerequisite: CUNY certification in reading and mathematics

**ACC 1201/AC 201
Principles of Accounting II***3 cl hrs, 3 lab hrs, 4 cr*

The accounting cycle, including a practice set; payroll accounting; partnership accounting and accounting for corporations; nature and formations of corporations; capital stock; retained earnings; long-term liabilities and investments; additional managerial internal reports; statements of cash flows and statement analysis; responsibility accounting such as departmental accounting and manufacturing accounting; accounting principles are reviewed thoroughly.

Prerequisite: ACC 1101/AC 101; pre- or corequisite: ACC 1123/AC 123 or eligibility for MAT 1275/IMA 275

**ACC 2301/AC 301
Intermediate Accounting I***3 cl hrs, 3 cr*

An overview of the entire accounting process, including the development of accounting theory and practices, the accounting cycle and analysis, the recommendations and pronouncements of the various accounting bodies, accounting for and controlling cash, marketable securities and receivables. The concept of present value is also discussed.

Prerequisite: ACC 1201/AC 201

**ACC 2311/AC 311
Cost Accounting I***3 cl hrs, 3 cr*

Fundamental principles of accounting in manufacturing. Manufacturing statements are introduced and related to the overall financial statements. Cost information systems, job order and process cost accumulation procedures are thoroughly analyzed. Planned, applied and actual factory overhead are discussed. Throughout the course, cost accounting is treated as a reporting and analytical function for management planning and control.

Prerequisite: ACC 1201/AC 201

**ACC 2322/AC 322
Taxes***3 cl hrs, 3 cr*

An in-depth analysis of taxation of the individual and the appropriate federal tax forms. Taxation of partnerships and corporations is also discussed.

Prerequisite: ACC 1201/AC 201

**ACC 2335/AC 335
Microcomputer Accounting Applications***2 lab hrs, 1 cr*

An overview of the impact of the computer on accounting procedures and an identification of some of the major differences between manual and computerized accounting systems. Includes comprehensive general ledger procedures, accounts receivable, accounts payable and financial statement preparation. Transaction input, sample problems, laboratory problems and computer-generated output provide hands-on experience.

Prerequisites: ACC 1201/AC 201, DPT 2309/DP 309

**ACC 2401/AC 401
Intermediate Accounting II***3 cl hrs, 3 cr*

An examination of the problems of accounting for and reporting on a firm's current and contingent liabilities and its investment in productive resources: inventories, plant and equipment and intangible assets; accounting for long-term debt (bonds, notes, mortgages and early extinguishments of debt.) Revenue recognition is explored via alternative accounting for long-term contracts.

Prerequisite: ACC 2301/AC 301

**ACC 2411/AC 411
Cost Accounting II***2 cl hrs, 2 cr*

A continuation of fundamental principles of cost accounting. Standard costs, flexible budgets and overhead control, variances, alternative costing methods, budgeting and the contribution approach to decision making.

Prerequisite: ACC 2311/AC 311

**ACC BUS 2425/AC 425
Business Management***3 cl hrs, 3 cr*

The task and process of management; decision making; the organization structure. Includes a discussion of employer-employee relationships, managerial functions and morale problems in business.

Prerequisite: ACC BUS 1126/AC 126, ACC 1201/AC 201 or department approval required

**BUS 3525/BU 525
Strategic Management***3 cl hrs, 3 cr*

Introduction to strategic management and formal planning as methods for translating business goals into procedures or actions. Tactical planning at operating levels. Development of foresight and classical methods for gathering information essential to decision-making in business organizations.

Prerequisite: ACC BUS 2425/AC 425

**MKT 1100/MK 100
Essentials of Marketing***3 cl hrs, 3 cr*

Functions involved in distributing goods, the role of the manufacturer in selecting target markets, types of marketing institutions (wholesale and retail). Formulating marketing policies and strategies. The role of government and the effects of consumerism on marketing practices.

Prerequisite: CUNY certification in reading

**MKT 1102/MK 102
Principles of Selling***3 cl hrs, 3 cr*

Professional selling techniques are presented and analyzed. The theory and practice of customer-centered selling, including techniques of handling objections, demonstrating merchandise and closing sales. Career and leadership aspects of selling are emphasized. Student demonstrations provide practice in realistic sales presentations.

Prerequisite: CUNY certification in reading

**MKT 1114/MK 114
Business Organization and Operation***4 cl hrs, 4 cr*

Business functions and operations of the free enterprise system including business ownership and organization, banking and finance, management techniques, human

resources and the social responsiveness of marketing-oriented businesses.

Prerequisite: CUNY certification in reading and writing

**MKT 1144/MK 144
Business Mathematics**

3 cl hrs, 3 cr

Fundamentals of arithmetical processes, fractions, decimals, percentages, problem solving, trade and cash discounts, borrowing and lending money and calculating markup.

Prerequisite: CUNY certification in reading and mathematics

**MKT 1210/MK 210
Marketing Research**

3 cl hrs, 3 cr

Emphasis on the use of scientific research methods to strengthen marketing effort. Media, sales promotion and product opinion research, industrial and institutional research and elementary statistical applications. Practice in preparing formal and informal research reports.

Prerequisites: MKT 1100/IMK 100, MKT 1102/IMK 102, MKT 1114/IMK 114; pre- or corequisite: ENG 1101/EG 101

**MKT 1212/MK 212
Consumer Behavior**

3 cl hrs, 3 cr

Behavioral science theories are examined for practical applications in developing marketing strategies. Consumer perception, attitude, motivational theories, economic and sociological aspects of consumer behavior are studied.

Prerequisites: MKT 1100/IMK 100, MKT 1102/IMK 102, MKT 1114/IMK 114; pre- or corequisite: ENG 1101/EG 101

**MKT 1214/MK 214
Advertising**

3 cl hrs, 3 cr

The impact of communications and socio-economic environment on advertising and sales promotion. The nature of promotion policy, organization of advertising professionals, technical production, and analysis of the creative strategies used in today's global marketing are thoroughly investigated. The student develops a mock advertising campaign.

Prerequisites: MKT 1100/IMK 100, MKT 1102/IMK 102, MKT 1114/IMK 114; pre- or corequisite: ENG 1101/EG 101

**MKT 1246/MK 246
Textiles**

2 cl hrs, 2 lab hrs, 3 cr (spring only)

Fabric construction, finishes, decorations and the current fibers being used. Laboratory work concentrates on the identification and analysis of finished cloth.

Prerequisites: MKT 1100/IMK 100, MKT 1102/IMK 102, MKT 1114/IMK 114; pre- or corequisite: ENG 1101/EG 101

**MKT 1255/MK 255
Merchandising Planning and Control**

3 cl hrs, 3 cr (fall only)

Principles and techniques of retail merchandising with emphasis on contemporary merchandising tools. Included will be the development of the merchandise plan, the model stock plan, calculation of markup, average markup, stock turnover, gross margin and operating profit.

Prerequisites: MKT 1100/IMK 100, MKT 1102/IMK 102, MKT 1114/IMK 114, MKT 1144/IMK 144

**MKT 2300/MK 300
Direct Marketing**

3 cl hrs, 3 cr

Management of non-personal promotional methods that are designed to secure immediate response by the customer. Topics include the launching of direct marketing programs, market segmentation, developing products and services, lead generation and media with emphasis on direct mail, broadcasting, telemarketing, and new electronic technologies.

Prerequisites: MKT 1210/IMK 210, MKT 1214/IMK 214

**MKT 2327/MK 327
Entrepreneurship**

3 cl hrs, 3 cr

The student will learn how to adapt established managerial practices to the needs of small business. This will include marketing, finance, human resources, buying and selling, and the relationship of these responsibilities in a small business environment. The techniques of entrepreneurial decision making will be examined in depth. Students will develop a business plan.

Prerequisites: MKT 1210/IMK 210, MKT 1214/IMK 214

**MKT 2335/MK 335
Fashion Merchandising**

3 cl hrs, 3 cr (fall only)

Explores the meaning of fashion. The design, production, distribution and promotion of fashion apparel and accessories for both women and men.

Prerequisites: MKT 1210/IMK 210, MKT 1214/IMK 214

**MKT 2352/MK 352
Principles of Supervision**

3 cl hrs, 3 cr

Foundations of supervision, including the role of supervisors in organizational designs and decision-making theory. The major functions of supervision and behavior of individuals, including relationship concerns such as leadership, communication and conflict along with developing strategies for professional growth and development are discussed.

Prerequisite: Completion of 18 MKT credits or department approval required

**MKT 2373/MK 373
Supply Chain Management**

3 cl hrs, 3 cr

The movement of goods from production through distribution channels, public versus private warehousing and the interrelationships of inventory control, protective packaging, materials handling equipment and techniques, traffic, communications order processing and customer service. Centralization vs. decentralization, control of distribution center functions and the impact of electronic data processing on distribution activities are surveyed.

Prerequisites: MKT 1210/IMK 210, MKT 1214/IMK 214

**MKT 2401/MK 401
Fashion Buying**

3 cl hrs, 3 cr (spring only)

Organization for buying; responsibilities of the buyer; analysis and determination of consumer demand; when and how much to buy; sources of supply and vendor relations; resident, group and central buying; methods and techniques of merchandise selection; the order and its legal ramifications; pricing, utilization of data processing as a tool in making buying decisions.

Prerequisites: MKT 1255/IMK 255, MKT 2327/IMK 327

**MKT 2410/MK 410
Marketing Management**

3 cl hrs, 3 cr

Integration of the various marketing activities through sound management decisions; formulation of plans and policies relating to product, price, market research, promotion, advertising, distribution and sales.

Prerequisites: MKT 2300/IMK 300 or MKT 2327/IMK 327

**MKT 2414/MK 414
Sales Management**

3 cl hrs, 3 cr

The application of sales management principles to specific cases. Includes recruiting, selecting, training, motivation, compensation, sales forecasting, territorial development and budgeting.

Prerequisites: MKT 2300/IMK 300 or MKT 2327/IMK 327