

BACHELOR OF SCIENCE (B.S.) IN ACCOUNTING FOR STUDENTS MATRICULATED BEFORE JAN. 1, 2022

The Bachelor of Science (B.S.) in Accounting is a 124-credit program designed to serve students who are interested in pursuing future careers as professional accountants regardless of their chosen field or certification in public, private, nonprofit, and/or governmental accounting services. The program provides the foundation of core competencies, theoretical and technical body of knowledge in the content areas of accounting, general business, and SUNY liberal arts and general education requirements. Students will have the option of completing the degree program through various delivery modes: online, blended, and/or face-to-face study. This program provides students with the option to pursue a more structured degree program in accounting while offering them the option to individualize their degree through their selection of electives.

Students enrolled in 16 credits per semester, two semesters per year, could expect to complete this program in four years. SUNY Empire State College also offers a summer term with accounting and business courses. It permits courses transfer based on the college's policy, up to 93 total upper and lower level credits of same listed courses/topics or equivalent courses.

Note: The registered program does not satisfy the 150-cr., academic requirements for the CPA Licensure. Students need to fill-out and submit a CPA Disclaimer with their degree plan. Student may complete the extra needed credits (26) through graduate and/or undergraduate additional courses/studies/degree/certificates. Students are encouraged to check the availability and policy of undergraduate enrollment in graduate courses at SUNY Empire State College.

Admission

The admissions requirements for the B.S. in Accounting will be the same as current undergraduate admissions requirements, which include proof of high school completion and the ability to pursue college-level work as demonstrated through an essay, which is submitted with the admissions application.

Upon completion of the B.S. in Accounting, graduates will be able to:

1. Identify the legal, economic, and global forces and their impact on a business environment and its sustainability and continuity.
2. Explore the role played by accountants and the role of their professional and ethical conduct in serving the society.
3. Use the functional core competencies of the accounting profession in measurement, reporting, and decision making processes.
4. Apply the foundation of the accounting theory, principles, standards, and system cycles components in classifying, summarizing, and reporting of accounting data for internal and external decision-making.
5. Apply risk analysis and analytical procedures relevant to short-term and long-term budgeting, cost systems and behavior, and investment decisions.

6. Build on professional demeanor and ethical conduct within a diverse and global culture business environment.
7. Leverage and reinforce the use of technology in collecting, analyzing, communicating, reporting and securing of financial data, with application on taxation, auditing, system design and control, and financial analysis.
8. Evaluate professional skepticism and demonstrate professional judgement skills in examining and accessing audit risk.

Course List

Lower Division

Core Accounting Courses

Code	Title	Credits
ACCT 2005	Introductory Accounting I: Financial Accounting	4
ACCT 2010	Introductory Accounting II: Managerial Accounting	4

Core Business Courses

Code	Title	Credits
ECON 2020	Microeconomics	4
ECON 2015	Macroeconomics	4
BUSN 1010	Business Law I	4
BUSN 2005	Business Law II	4
	Educational Planning	4

General Education

Code	Title	Credits
Select a minimum of 8 credits of the following:		8
MATH 1065	Statistics	
Basic Communication (English Composition)		
Select 16 credits from at least four of the following categories:		16
Natural Science		
American History		
Western Civilization		
Other World Civilization		
Humanities		
The Arts		
Foreign Language		

Liberal Arts

Code	Title	Credits
	Liberal Arts Electives	24

Upper Division

Core Accounting Courses

Code	Title	Credits
ACCT 3025	Intermediate Accounting I	4
ACCT 3030	Intermediate Accounting II	4
ACCT 3010	Cost Accounting	4
ACCT 4010	Advanced Accounting	4
ACCT 3015	Federal Income Tax I: Individual Income Tax	4
ACCT 3020	Federal Income Tax II: Business Income Tax	4
ACCT 4005	Accounting Information Systems	4
ACCT 4015	Auditing	4

Core Business Courses

Code	Title	Credits
MGMT 3060	Organizational Behavior	4
Business Elective		4
FSMA 3010	Corporate Finance	4
Liberal Arts Elective		4

Total Credits 124