

ACCOUNTING: B.B.A.

The new Bachelor of Business Administration in Accounting [BBA Accounting] is a 120-credit program. It is designed to serve students who are interested in pursuing a career as professional accountants regardless of their chosen industry or in public, private, non-profit, and/or governmental accounting services. The program is designed to provide flexibility for students transferring from community colleges and national and international higher educational institutions that are more focused on technical professional accountancy's contents, with fewer liberal arts components. It provides foundational components in business practice as well as accounting theories and concepts for adult students who have an associate degree in other fields of business and who are interested in pursuing lucrative careers in the accounting profession. The program provides the foundation of core competencies, theoretical and technical content areas of professional accounting, general business, and SUNY liberal arts requirements. As the degree program will be offered entirely online, students from across the state of New York, the United States, and globally will be provided access to this high quality and affordable option.

The Bachelor of Business Administration (BBA) in Accounting includes a set of required accounting and business courses, along with **SUNY General Education and other academic requirements**, that all students must complete in order to be eligible to receive the degree. #The required courses can be found on the "Program Details" tab.

The B.B.A. in Accounting adheres to university's policy regarding granting college credit for prior learning. **However, it is important to note that credits awarded for Individualized Credit for Prior Learning (iCPL) (<http://catalog.sunyempire.edu/undergraduate/cpl/icpl/>) and/or Professional Learning Evaluation (PLE) (<http://catalog.sunyempire.edu/undergraduate/cpl/ple/>) might not fulfill course requirements for the CPA (<https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.op.nysed.gov%2Fprofessions%2Fcertified-public-accountants%2Flicense-requirements%2F150-hour-education-requirement&data=05%7C02%7CAnthony.camarota%40sunyempire.edu%7Cdf057440ec354122414108dd6c6a2f87%7C5009113254644f6998c6d089ea5e875c%7C0%7C0%7C638785925535370283%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIsIlAiOiJXaW4zMtIiIsIkF1b3IiOiJlYXZmIl0%3D%3D%7C0%7C%7C%7C&sdata=Z0ZJhYaiTT%2BcJDuDy9U%2B1mhX2tPjN%2Fj8MJ6L145dVD0%3D&reserved=0>) licensure.**

Students should consult with their mentors and/or check with the appropriate NYS Professional Licensure (<https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.op.nysed.gov%2Fcertified-public-accountants%2Fcertified-public-accountants-license-requirements&data=05%7C02%7CAnthony.camarota%40sunyempire.edu%7Cdf057440ec354122414108dd6c6a2f87%7C5009113254644f6998c6d089ea5e875c%7C0%7C0%7C638785925535382685%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIsIlAiOiJXaW4zMtIiIsIkF1b3IiOiJlYXZmIl0%3D%3D%7C0%7C%7C%7C&sdata=PGSvjAw18L09EH6uayemECRoU3GTUlrWp%2B6%2BaBITXA%3D&reserved=0>) web site. Courses are offered online, through independent studies, or through a blended approach. Empire State University's B.B.A.. in Accounting (which is 120 credits) satisfies all accounting educational requirements topics and credits. However, does not satisfy the total 150 credit academic requirement for CPA licensure. Consequently, all students are required to fill-out and submit a **CPA Disclaimer** (https://banner.esc.edu/BannerExtensibility/customPage/page/ESC_AccountCertification/) statement acknowledging this fact.

Student who are interested in pursuing the 150/150E-CPA educational requirements must complete additional 30-cr. graduate or undergraduate.

The BBA in Accounting program satisfies all accounting and business required courses/categories listed on the web site of NYS office of the Profession: Initial License for Certified Public Accountants | Office of the Professions (<https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.op.nysed.gov%2Fprofessions%2Fcertified-public-accountants%2Finitial-license-requirements&data=05%7C02%7CAnthony.camarota%40sunyempire.edu%7C772209c7bf7a4584440e08dd566f5758%7C5009113254644f6998c6d089ea5e875c%7C0%7C0%7C638761758404549148%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIsIlAiOiJXaW4zMtIiIsIkF1b3IiOiJlYXZmIl0%3D%3D%7C0%7C%7C%7C&sdata=p5TAbM1BZViRCcuehntyEu2gulqk0y28HJFPGc7U1uU%3D&reserved=0>). Also check out the **Accounting: BS/Pathway to the CPA-150/150E registered program Accounting: BS/Pathway to the CPA-150/150E | Empire State University (<http://catalog.sunyempire.edu/undergraduate/areas-study-degrees-certificates/bs-accounting/#combinedtext>) Licensure Qualifying Registered Program.**

Students are encouraged to check out the graduate programs; Business, Management and Leadership Business Management Leadership Program | Empire State University (<https://sunyempire.edu/graduate-studies/graduate-degrees/business-programs/>).

Program Details

The program requirements below are for the BBA in Accounting. The B.B.A. in Accounting must contain 24-cr. upper level in accounting, including Advanced Accounting, Federal Income Tax II, Accounting Information Systems, and Auditing.

Core Accounting Courses (40 credits)

Code	Title	Credits
ACCT 2005	Introductory Accounting I: Financial Accounting	4
ACCT 2010	Introductory Accounting II: Managerial Accounting	4
ACCT 2020	Cost Accounting	4
ACCT 3015	Federal Income Tax I: Individual Income Tax	4
ACCT 3020	Federal Income Tax II: Business Income Tax	4
ACCT 3025	Intermediate Accounting I	4
ACCT 3030	Intermediate Accounting II	4
ACCT 4005	Accounting Information Systems	4
ACCT 4010	Advanced Accounting	4
ACCT 4015	Auditing	4
Total Credits		40

Core Business Courses (40 credits)

Code	Title	Credits
BUSN 2010	Business Statistics or MATH 1065 Statistics	4
ECON 2015	Macroeconomics	4
ECON 2020	Microeconomics	4
BUSN 1010	Business Law I	4
BUSN 2005	Business Law II	4
MGMT 1005	Principles of Management	4
MRKT 1005	Marketing Principles	4
MGMT 3060	Organizational Behavior	4

FSMA 3010	Corporate Finance	4
BUSN 3127	Business Analytics	4
Total Credits		40

Core SUNY General Education (20 credits)

Electives (20 credits)

Total = 120 credits

Total Credits Distribution:

- Liberal Arts Credits: 32
- Lower Division Credits: 72 or less.
- Upper Division Credit: 48
- Total Required Program's Credits: 120

Learning Outcomes

- Apply interdisciplinary knowledge and professional business skills in a business environment.
- Apply accounting theory and professional standards dealing with specific topics in accounting.
- Utilize analytical tools in preparing financial, managerial, and cost accounting reports that are useful in decision-making.
- Use information technology, data analysis tools, and accounting software in strategically developing an effective accounting information system.
- Evaluate the federal taxation structure, administration, concepts, and legislation in preparing individual and business income taxes, gift, estate, and trust taxes.
- Evaluate financial risk facing a business enterprise and provide a suitable auditing report.