

ACCOUNTING: B.S.

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 Bachelor of Science (B.S.) in Accounting includes a set of required courses that all students must take, along with SUNY General Education and other academic requirements (<http://catalog.esc.edu/undergraduate/earning-undergraduate-degree/>), in order to be eligible to receive a degree. The required courses for programs in Accounting can be found on the "Program Details" tab. Students should speak with their mentor to see if any credit earned through individualized Prior Learning Assessment (iPLA) (<https://www.sunyempire.edu/degree-planning-academic-review/prior-learning-assessment/individualized-prior-learning-assessment/>) or Professional Learning Evaluation (PLE) (<http://catalog.esc.edu/undergraduate/transfer-credit/ple/>) might fulfill these course requirements. Courses are offered online, through independent studies, or through a blended approach.

Note: A pathway to the CPA-150 NYS Licensure-Qualifying Registered Program. Empire State University's B.S. in Accounting does not satisfy the 150-cr., academic requirements for the CPA Licensure; all students are required to fill-out and submit a CPA Disclaimer. Students who are interested in sitting for the CPA license are advised to review the Combined B.S. Accounting/MBA (<http://catalog.esc.edu/graduate/programs/bs-accounting-mba-combined-pathway/>) CPA-150 NYS Licensure-Qualifying Registered Program. The program awards a dual degree: Bachelor of Science (B.S.) in Accounting & Master of Business Administration (M.B.A.) in Business Management. More information about this option can be found by clicking on the "Combined Program" tab. Students may also complete the extra needed credits (26) through additional graduate and/or undergraduate courses - students are encouraged to check the availability and policy of undergraduate enrollment in graduate courses (<https://www.sunyempire.edu/registrar/forms-services/undergrad-enrollment-grad-courses/>) at Empire State University - and combined Bachelor's/Master's Degree pathways (<https://www.sunyempire.edu/graduate-studies/combined-programs/>).

The B.S. in Accounting adheres to university policy regarding granting college credit for prior learning. **However, it is important to note that credits awarded for prior learning may not be accepted to satisfy the educational requirements for the CPA licensure. Students should consult with their mentors about these issues and/or check with the appropriate NYS Professional Licensure** (<https://www.op.nysed.gov/certified-public-accountants/certified-public-accountants-license-requirements/>) web site.

*The B.S. Accounting - MBA Business Management Combined Degree Program (<http://catalog.esc.edu/graduate/programs/bs-accounting-mba-combined-pathway/>) consists of a 125 credit undergraduate program - including three graduate MBA course, 9 credits, that are counted for both the BS Accounting & MBA programs - and a 27 credit graduate program. Students enrolled in the B.S. Accounting - MBA Business Management Combined Degree Program should follow the program requirements listed under the "Combined Program" tab. Student may join the program (while finishing their bachelor's degree) once earned 60-cr. or more, with GPA 3.2 (most recent 60 credits earned) or higher.

The program requirements below are for the B.S. in Accounting. Students pursuing a B.S. in Accounting as part of the B.S. Accounting - MBA

Business Management Combined Degree Program, should follow the program requirements listed under the "Combined Program" tab.

Required Courses

Code	Title	Credits
	Educational Planning Course	4
BUSN 2010	Business Statistics	4
	or MATH 1065 Statistics	
Core Accounting Courses		
ACCT 2005	Introductory Accounting I: Financial Accounting	4
ACCT 2010	Introductory Accounting II: Managerial Accounting	4
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		
ECON 2015	Macroeconomics	4
ECON 2020	Microeconomics	4
MGMT 3060	Organizational Behavior	4
BUSN 1010	Business Law I	4
BUSN 2005	Business Law II	4
FSMA 3010	Corporate Finance	4
	Upper-Level Business Elective	4

- General broad business competencies: Students will be able to identify the legal, economic, ethical, organizational, and global forces and their impact on a business environment and its sustainability and continuity.
- Accounting and professional competencies: Students will be able to apply accounting theory and professional standards dealing with special topics in accounting that demand distinctive in-depth study and define the applicable accounting principles and standards for various industries and businesses' forms.
- Higher level of professional functional competencies: Students will be able to apply accounting principles to a more complex business forms, and utilize technology, demonstrating a higher level of financial reporting and demonstrate their professional skepticism to risk management.

B.S. Accounting - MBA Business Management Combined Degree Program

Students interested in CPA Licensure should consider the B.S. Accounting - MBA Business Management Combined Degree Program (<http://catalog.esc.edu/graduate/programs/bs-accounting-mba-combined-pathway/>). Bachelor degree requirements for the combined program are different from the stand-alone B.S. in Accounting, and require the student to complete some graduate-level coursework while an undergraduate. The student must complete 125 total credits for the combined program's B.S. in Accounting, then 27 credits for the MBA Business Management, for a total of 152 credits.

Program Requirements

Lower Division Core Accounting Courses

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

Lower Division 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
BUSN 2010	Business Statistics	4
Or		
MATH 1065	Statistics	
BUSN 1010	Business Law I (LEB was deleted from the catalog, only Business Law I and BUbusiness Law II)	4
BUSN 2005	Business Law II	4

Upper Division Core Accounting Courses

Code	Title	Credits
ACCT 3010	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

Upper Division/Graduate Level Core Business Courses

Code	Title	Credits
MGMT 6016	Financial Management	3
MGMT 6020	Leadership & Organizational Behavior	3
MGMT 6025	Strategic Perspectives of Global Management	3

Upper Division Electives

Code	Title	Credits
	Business Elective	4
	Liberal Arts Elective	4

Students also must complete 4 general education credits in statistics (mathematics) and 4 general education credits in academic writing (basic communications) which count towards their general education requirement.