

Accounting

The School of Business is accredited by AACSB International and committed to continuous quality improvement for all our programs.

The B.S. degree program with a major in accounting is for students interested in becoming certified public accountants or specializing in the accounting industry. Certified public accountants are licensed professionals, and serve in a variety of roles and organizations. Most CPAs are employed by accounting firms, or are self-employed, providing auditing and tax services to a wide variety of clients. Many CPAs are employed by government, particularly in state and federal tax departments. Private corporations also employ CPAs for various accounting functions.

The degree program is designed to prepare students for the CPA examination, and is registered by the State Education Department as a CPA preparation program. Degree requirements are rigorous, allowing less flexibility in the transfer and selection of courses than in some of the other degree programs at SUNYIT.

Although this degree program is designed to articulate with lower division programs, many students find that they need coursework beyond the normal four semesters to fulfill the degree requirements. This would likely apply for transfer to any registered accounting program. Careful advance planning based upon the following degree requirements can minimize the total time needed to complete CPA educational requirements.

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B.S. Accounting Program Degree Requirements

The degree outline presented is a four-year plan, where approximately half of the listed requirements can be met at the lower division by transfer. Although some courses are listed by their SUNYIT numbers, they are often fulfilled with transfer credits. The general requirements of the program are as follows:

- a) a total of 124 semester hours with a maximum 64 semester hours transferred from two-year institutions,
- b) a minimum of 62 semester hours (50% of degree requirements) in the arts and sciences,
- c) a minimum of 24 semester hours of accounting with at least 12 semester hours of accounting to be completed at SUNYIT,
- d) Auditing—ACC 450; Advanced Accounting Problems—ACC 475, Taxes—ACC 310 or ACC 311, and Intermediate Accounting 2—ACC 386 must be completed at the upper division,
- e) a minimum of C (2.00) in all accounting courses in the degree program, both transfer and at SUNYIT and a minimum of C (2.00) in all business core courses at SUNYIT, requirements and electives,
- f) a minimum of 60 semester hours in business and accounting courses, and
- g) general education requirements as outlined for SUNYIT.



Course Requirements[†]

Arts and Science

Microeconomics (3 cr. minimum)	1 course
Macroeconomics (3 cr. minimum)	1 course
Basic Communication (3 cr. minimum)	1 course
Statistics (3 cr. minimum)	1 course
Mathematics (3 cr. minimum)	1 course
Computer Science (3 cr. minimum)	1 course
Lab Science (3 cr. minimum)	1 course
Natural Science (3 cr. minimum)	1 course
Art	1 course
Foreign Language	1 course
American History	1 course
Western Civilization	1 course
Other World Civilization	1 course
Humanities	1 course
Behavioral Science	1 course
Arts/Science Electives (remainder of credits)	
Total Arts/Science	62

Business

Financial Principles (3 cr. minimum)	1 course
Finance II (3 cr. minimum)	1 course
Business Law I (3 cr. minimum)	1 course
Business Law II (3 cr. minimum)	1 course
Marketing Principles (3 cr. minimum)	1 course
Human Resource Management (3 cr. minimum)	1 course
Management Science (3 cr. minimum)	1 course
Issues in Business & Society (3 cr. minimum)	1 course
Management Policy (3 cr. minimum)	1 course
Business Electives (remainder of credits)	
Total Business	36

Accounting

Financial Accounting (3 cr. minimum)	1 course
Intermediate Accounting I (3 cr. minimum)	1 course
Intermediate Accounting II (3 cr. minimum)*	1 course
Tax*	1 course
Auditing*	1 course
Cost Accounting	1 course
Advanced Accounting*	1 course
Accounting Elective (remainder of credits)	
Total Accounting	24

Unrestricted Electives (remainder of credits)

Total **Minimum 124**

* Course must be taken at the upper division level.

[†] The Office of Professions at New York State Education Department may change the New York State CPA Education requirement. The course requirements for the B.S. degree program with a major in accounting reflect the changes from NYSED. For current regulations and up-to-date CPA education requirements, consult the School of Business.

In addition to the CPA preparation program, the B.S. or B.B.A. degree programs with a major in business administration allow a student to “specialize” in accounting by utilizing accounting courses as elective choices within their degree program. Students transferring from A.A.S. programs or A.O.S. programs can qualify for a degree with a major in business sooner than if they enter the accounting major program. Students interested in corporate accounting, accounting in not-for-profit agencies, government accounting, etc., probably should choose this degree track. These students can also qualify for the Certified Management Accountant (CMA) national examination. Students should consult the business administration section of this catalog for degree requirements. With careful course selection within the business degree program and appropriate post-graduation course selection, these students can eventually also qualify for admittance to the CPA examination, if they so choose.

For additional regulations and special features, consult the Business Administration section of this catalog.

Accounting Minor

See academic minor section.

