This program can be used in conjunction with the MS in Accounting to qualify for certification of the 150 credits. The two programs together are state certified (120 undergraduate credits + 30 graduate credits). Students who graduate from the BS in Accounting (003) program with an overall GPA of at least 3.0 and take the GMAT will be able to apply for the Brooklyn College MS in Accounting program (333). Please speak to an Accounting Program advisor to learn about the new changes to take the CPA examination. You do not need to complete 150 credits to take the CPA exam; however, you do have to complete certain courses and 120 credits. You will need the 150 credits plus one year of work experience under a CPA to become *licensed* as a CPA in New York State. Students who are interested in a state-certified program consisting of 150 undergraduate credits, should consider the BS in Accounting and Business, Management and Finance (SIMS code =127). See checklist for this program on the website.

To summarize, we have two state-certified programs: (A) BS in Accounting (003) and 30credit graduate MS in Accounting program (333) and (B) 150-credit undergraduate program BS in Accounting and BMF (127).

In addition to the requirements below, accounting majors must satisfy all other Brooklyn College requirements for graduation (e.g., Core, Speech 3, foreign language). ACCT 4501W is a writing-intensive ("W") course. Note the new requirements effective Spring 2009: You must earn a grade of C or better in all ACCT courses. Otherwise, you cannot graduate with an accounting degree. This requirement is only for accounting majors -- Public Accounting (Code = 003) and Internal Accounting (Code = 004). No accounting course may be taken more than 3 times by an accounting major. Students taking a specific accounting course 3 times without achieving a grade of C or better (this includes INC, W, WN, WU, WF, and ABS grades), may not take that course again and will not be permitted to major in accounting at Brooklyn College.

I. <u>Basic Accounting</u> (You must take all 8 courses in this category)

ACCT 2001 [1]: Introductory Accounting (4 cr) -- No Prerequisite

ACCT 3001 [2]: Intro. Managerial Accounting (3 cr) -- Prereq: Accounting 2001 with a grade of C or higher

ACCT 3011 [3]: Interm. Fin Accounting I (3 cr) -- Prereq: Accounting 3001 with a grade of C or higher

ACCT 3021 [5]: Interm. Fin Accounting II (3 cr) -- Prereq: Accounting 3011 with a grade of C or higher

ACCT 3041 [7]: Cost & Managerial Acct. (4 cr) -- Prereq: BUSN/ECON 3400; CISC 1050; Acct 3001 with a grade of C or higher

ACCT 3051 [21]: Acct. Info. Systems (2 cr) -- Prereq: CISC 1050; Acct 3001 with a grade of C or higher

ACCT 3101 [30]: Income Taxation (4 cr) -- Prereq: Acct 2001 with a grade of C or higher (recommended in senior year)

ACCT 3201 [40]: Business Law I (3 cr) -- No Prerequisite (recommended in junior or senior year)

II. <u>Advanced Accounting Courses</u>[Internal Accounting majors need only take ONE of these 4 courses; Public Accountancy majors must take all 4. Please note that Internal Accounting students who have no other writing-intensive course must take Accounting 4501W.]

ACCT 4001 [10]: Adv. Financial Accounting (3 cr) -- Prereq: ACCT 3021with a grade of C or higher

ACCT 4011 [11]: Consolid. & NFP (3 cr)-- Prereq: ACCT 3021 with a grade of C or higher

ACCT 4501 [14W]: Auditing Concepts (4 cr)-- Prereq:ACCT 3021 with grade of C or higher; Acc 3051 with grade of C or higher; BUSN/ECON 3400; ENGL 1012

ACCT 4201 [41]: Business Law II (3cr ) -- Prereq: ACCT 3201 with a grade of C or higher (recommended in junior or senior year)

III. <u>Economics & Statistics</u> (You must take all 3 courses in this category)

ECON/BUSN 2100 [10.1]: Macroeconomics (4 cr) -- Prereq: CORC 1311 or Sophomore Status

ECON/BUSN 2200 [20.1]: Microeconomics (3 cr) -- Prereq: CORC 1311 or Sophomore Status BUSN/ECO 3400 [30.2]: Intro Eco &Business Statistics (4 cr) -- Prereq: CORC 1311 or Core Studies 5 or Core Studies 5.2 or Sophomore status

IV. Computer Science (You must take this course)

CISC 1050 [5.2]: Intro to Computer Applications (3 cr) -- No Prerequisite

V. <u>Philosophy or Speech</u> (Choose one from this category)

PHIL 3314 [14]: Moral Issues in Business (3 cr) -- Prereq: one course in Eco Dept or CORC 1210 OR

\_\_\_\_\_SPEC 2623 [23]: Business Communications (3 cr) -- Prereq: Speech Screening Test

VI. <u>Finance</u> (Select three of the following)

ECON/BUSN 3320 [70.1]: Money and Banking (3 cr) -- Prereq: Eco/Bus 2100

BUSN 3310 [70.2]: Corp Financial Mgt. (3 cr) -- Prereq is Acc 2001; or \_\_\_\_ECO 70.8: Financ. Economics--- Prereq is Eco/Bus2200

BUSN 3330 [70.3]: Investment & Security Market (3 cr) -- Prereq: BUSN 3310 or ECON 3332

BUSN 2300 [70.5]: Personal Finance (3 cr) -- No Prerequisite

VII. <u>Business Electives</u> (Select two of the following)

BUSN 2010 [6.1]: Professional Development and Success (2 cr) --- Prereq: Soph. Status

\_\_\_\_BUSN 3240 [40.3]: Strategic Human Res. Mgt. (3 cr) -- Prereq: Soph. Status or Psyc 2100

\_\_\_\_BUSN 3200 [50.1]: Introduction to Management (3 cr) -- No prerequisite

\_\_\_\_BUSN 3100 [50.2]: Principles of Marketing Management (3 cr) -- No prerequisite

\_\_\_\_BUSN 3260 [52]: Leadership in Organizations (2 cr) -- Prereq: Sophomore Status

BUSN 3340 [70.4]: Options, Futures, & Commodity Market (3 cr) -- Prereq: Bus 3310

\_\_\_\_BUSN 3350 [71]: Real Estate Finance and Management (3 cr) -- Prereq: Bus 3310

BUSN 4200W [80.1W]: Seminar in Bus. Mngmt. & Policy (3 cr) -- Prereq: Senior Status and Bus 3200

BUSN 4300W [80.2W]: Seminar in Bus. Finance (3 cr) -- Prereq: Senior Status and Bus 3310

VII. <u>Electives (Not required of accounting majors; may be used for free elective credits)</u>

ACCT 4101 [31]:Corp. Tax (3 cr) -- Prereq: Acct 3101 with a grade of C or higher. Corporate tax is covered in the CPA exam and is highly recommended.

ACCT/BUSN 3360: Fraudulent Reporting & Forensic Financ. Analysis (3 cr) -- Prereq: Sophomore Status