

## **B.S. INTERNAL ACCOUNTING DO IT YOURSELF CHECKLIST (June 2012)—SIMS Code = 004**

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.

The BS in Internal Accounting is mainly targeted to students who are not interested in becoming CPAs. However, students graduating from the Internal Accounting program (Code=004) may be able to TAKE the CPA exam but will NOT be able to receive licensure in New York State unless they subsequently complete the other 30 required credits. As you know, the state requires 150 credits for certification/licensure. If you are considering becoming a CPA, you should be majoring in the BS in Accounting (Code = 003). We also offer a 150-credit program that combines the BS in Accounting and BS in Business, Management and Finance for students interested in becoming CPAs that is certified by the State (code = 127). Alternatively, if you complete the BS in Accounting (code =003) and then complete the MS in Accounting (code =333; GMAT required as well as overall GPA of 3.0 to be admitted), you will also be "State Certified."

Accounting majors should also consider an internship (a p/t or f/t job in accounting is even more valuable). If you are interested in an internship, please go to the Magner Center for Career Development and Internships in 1305 James.

### **I. Basic Accounting (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. Advanced Accounting Courses [Internal Accounting majors need only take 1 of these 4 courses; Public Accountancy majors must take all 4. 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; Bus/Eco 3400; ENGL 1012

\_\_\_ ACCT 4201 [41]: Business Law II (3 cr ) --- Prereq: ACCT 3201 with a grade of C or

higher (recommended in junior or senior year)

**III. Economics & Statistics (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. Philosophy or Speech (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. Finance/Management/Marketing (Select two of the following)**

\_\_\_ **ECO/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 and Security Markets (3 cr) --- Prereq: BUSN 3310 or ECON 3332**

**VII. Electives (Not required of accounting majors; may be used for free elective credits)**

\_\_\_ **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**