# BS/MS in Accounting

## 5-Year Program

**Effective Fall 2021**

<table>
<thead>
<tr>
<th>Semester</th>
<th>Credits</th>
<th>Courses</th>
</tr>
</thead>
</table>
| 1ST SEMESTER | 16 hrs | GenEd - C or J* (Composition or Joint Composition/Oral)  
CQS 111 - Computer Tools for Management  
MGMT 111 - Intro to Decision Making  
MATH 220 or MATH 224 & 225 - Calculus (M)  
ECON 162 - Macroeconomics (N) |
| 2ND SEMESTER | 15 hrs | GenEd - L (Laboratory Science)  
ECON 160 - Microeconomics (N)  
CQS 112 - Statistics (M)**  
BLS 111 - Legal Environment of Business I |
| 3RD SEMESTER | 15 hrs | GenEd - H  
Non-management Elective*  
BLS 112 - Legal Environment of Business II |
| 4TH SEMESTER | 18 hrs | GenEd - G (Global Interdependencies)  
Non-management Elective*  
MIS 311 - Management Info. Systems  
CQS 311 - Advanced Computer Tools for MIS  
ACCT 211 - Financial Accounting |
| 5TH SEMESTER | 15 hrs | FIN 311 - Financial Management  
MKTG 311 - Intro to Marketing  
MGMT 311 - Organizational Behavior  
OPM 311 - Operations Management  
ACCT 311 - Intermediate Accounting I |
| 6TH SEMESTER | 16 hrs | GenEd B or (Y & S) (may be taken any semester)  
Non-management Elective*  
ACCT 312 - Intermediate Acct II  
ACCT 305 - Cost Accounting |
| 7TH SEMESTER | 16 hrs | Non-management Elective*  
MGMT 411 - Global Strategic MGMT (O)  
ACCT 476 - Entity Taxation  
ACCT 460 - Auditing |
| 8TH SEMESTER | 15+ hrs | MS Accounting Track:  
Non-management Elective*  
Upper level Non-management Elective****  
ACCT 555 - Advanced Accounting  
Non-MS Accounting Track:  
Non-management Elective*  
Non-management Elective*  
ACCT 555 - Advanced Accounting OR Additional management elective above 311 level - (cannot be used toward a concentration) |
| 9TH SEMESTER | 16 hrs*** | ACCT 540 - Financial Accounting Theory  
ACCT 573 - Individual Taxation  
SOM Graduate Elective |
| 10TH SEMESTER | 16+ hrs*** | ACCT 541 - Auditing & Managerial Acct. Theory  
ACCT 550 - Accounting Information Systems  
SOM Graduate Elective  
MGMT 516 - Written & Oral Communications  
MGMT 530 - Global & Ethical Environment |

Non-management Electives may be chosen from any subject area other than business/management. Liberal arts (Harpur College) coursework typically makes up the majority of these credits.

*Students must take two writing emphasis (C or J) courses to fulfill the writing requirement. One of these will also satisfy the GenEd Language & Communications requirement. J Courses also fulfill the GenEd O requirement.

**SOM students may register for MATH 147, MATH 148, ECON 366 or PSYCH 243 in place of the recommended CQS 112 to satisfy the statistics requirement, but may NOT take more than one of these four statistics courses towards the degree. CQS 112 should only be taken after CQS 111 is completed.

***Admission to the MS Accounting program is not guaranteed. Minimum GPA of 3.0 and GMAT of 580 is required. Early Admission requirements are subject to change.

****All students are required to have at least 45 credits in 300 or 400 level classes.

General Education (GenEd) requirements may be taken in any sequence. The GenEd sequence shown above is just an example.

Contact: School of Management Advising, Academic A, Room 142
## BS in Accounting

### School of Management, Binghamton University Plan of Study Worksheet, Effective Fall 2021

#### REQUIRED NON-MGMT COURSEWORK

<table>
<thead>
<tr>
<th>REQUIREMENT</th>
<th>COURSE</th>
<th>CREDITS</th>
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</thead>
<tbody>
<tr>
<td>Calculus (M)</td>
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<td>4</td>
</tr>
<tr>
<td>Stats (CQS 112 prefered)</td>
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<td>4</td>
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<tr>
<td>Microeconomics (N)</td>
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<td>4</td>
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<tr>
<td>Macroeconomics (N)</td>
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<td>4</td>
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<td>GenEd (C or J)</td>
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<td>GenEd (C or J)</td>
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<td>GenEd (P)</td>
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<td>GenEd (G)</td>
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<td>GenEd (H)</td>
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<tr>
<td>GenEd (L)</td>
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</tr>
<tr>
<td>GenEd (B or Y&amp;S)</td>
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<td>2</td>
</tr>
<tr>
<td>Foreign Language (if needed)</td>
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<td>4</td>
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<tr>
<td>Elective (possible upper division if needed*)</td>
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<td>4</td>
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<td>Elective (as needed)</td>
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<td>Elective (as needed)</td>
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</tbody>
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**TOTAL CREDITS** 60+

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#### REQUIRED MGMT COURSEWORK

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<tr>
<th>REQUIREMENT</th>
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<th>CREDITS</th>
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</thead>
<tbody>
<tr>
<td>Intro to Dec. Making</td>
<td>MGMT 111</td>
<td>2</td>
</tr>
<tr>
<td>Comp. Tools for MGMT</td>
<td>CQS 111</td>
<td>2</td>
</tr>
<tr>
<td>Financial Accounting</td>
<td>ACCT 211</td>
<td>4</td>
</tr>
<tr>
<td>Business Law I</td>
<td>BLS 111</td>
<td>3</td>
</tr>
<tr>
<td>Business Law II</td>
<td>BLS 112</td>
<td>3</td>
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</tbody>
</table>

**S-CORE (IN SEQUENCE)**

- MGMT Info Systems  MIS 311*  3
- Adv. Comp Tools for MIS  CQS 311*  3

**J-CORE (IN SEQUENCE)**

- Operations MGMT  OPM 311*  3
- Financial MGMT  FIN 311*  3
- Organizational Behavior  MGMT 311*  3
- Intro to Marketing  MKTG 311*  3

**ACCT CORE COURSES**

- Intermediate ACCT I  ACCT 311*  3
- Intermediate ACCT II  ACCT 312*  3
- Cost Accounting  ACCT 305*  3
- Taxation of Entities  ACCT 476*  4
- Auditing  ACCT 460*  4
- Advanced Acct. Theory  ACCT 555*  4
- Strategic MGMT (O)  MGMT 411*  4

**TOTAL CREDITS** 57

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*UPPER DIVISION (300, 400 or 500 level) CREDITS REQUIRED: 45+

**TOTAL CREDITS REQUIRED: 126**