

# 5 YEAR BS/MS IN ACCOUNTING PROGRAM

School of Management, Binghamton University

**-Effective for students taking ACCT 311 in fall 2018 or later-**

This BS/MS program satisfies the 150-hour requirement to qualify for the CPA Exam upon graduation.

<p style="text-align: center;"><b>FIRST SEMESTER (16 hours)</b></p> <p><b>CQS 111 – Computer Tools for Management (2 cr)</b>  <b>MGMT 111 –Intro to Decision Making in MGMT (2 cr)</b>            Math 220 or MATH 224 and 225 - Calculus (GenEd - M)            Non-Management Elective (GenEd - C or J) *            ECON 162 – Macroeconomics (GenEd – N)</p>	<p style="text-align: center;"><b>SECOND SEMESTER (15 hours)</b></p> <p>Laboratory Science (GenEd - L)            ECON 160 - Microeconomics (GenEd - N)  <b>CQS 112 – Statistics (GenEd - M) **</b>  <b>BL&amp;S 111 - Legal Environment of Bus. I (3 cr)</b></p>
<p style="text-align: center;"><b>THIRD SEMESTER (15 hours)</b></p> <p>Non-Management Elective            Non-Management Elective *  <b>BLS 112 – Legal Environment of Business II (3 cr)</b>            Non-Management Elective (GenEd - H)</p>	<p style="text-align: center;"><b>FOURTH SEMESTER (17 hours)</b></p> <p style="text-align: center;"><b>S-Core:</b></p> <p><b>OPM 311 – Operations Management (3 cr.)</b>  <b>MIS 311 – Management Info Systems (3 cr.)</b>  <b>CQS 311 – Adv. Tools for OPM &amp; MIS (3 cr.)</b>            Non-Management Elective *  <b>ACCT 211 - Financial Accounting</b></p>
<p style="text-align: center;"><b>FIFTH SEMESTER (15 hours)</b></p> <p style="text-align: center;"><b>J-Core:</b></p> <p><b>FIN 311 - Financial Management (3 cr.)</b>  <b>MKTG 311 - Introduction to Marketing (3 cr.)</b>  <b>MGMT 311 - Organizational Behavior (3 cr.)</b>  <b>IBUS 311 – Intro to Int’l Bus. (3 cr.) (GenEd – G)</b>  <b>ACCT 311 – Intermediate Acct. I (3 cr.)</b></p>	<p style="text-align: center;"><b>SIXTH SEMESTER (16 hours)</b></p> <p>Non-Management Elective (GenEd - A)            Non-Management Elective (GenEd - P)  <b>ACCT 312 – Intermediate Acct II (3 cr.)</b>  <b>ACCT 305 – Cost Accounting (3 cr.)</b>            Physical Activity (GenEd - S or B) (may be taken any semester)</p>
<p style="text-align: center;"><b>SEVENTH SEMESTER (16 hours)</b></p> <p><b>ACCT 476 – Taxation of Entities (4 cr.)</b>  <b>MGMT 411 - Global Strategic Mgmt. (GenEd - O)</b>  <b>ACCT 460 – Auditing (4 cr.)</b>            Non-Management Elective *  <b>Early applications for the MS program available this semester</b></p>	<p style="text-align: center;"><b>EIGHTH SEMESTER (16 or more hours)</b></p> <p style="text-align: center;"><u>MS Accounting Track</u></p> <p><b>ACCT 555- Advanced Accounting Theory (4 cr.)</b>  <b>MGMT 516- Written and Oral Communication (2 cr.)</b>  <b>MGMT 530- Global &amp; Ethical Environment (2 cr.)</b>            Non-Management Elective *            Non-Management Elective *</p> <p style="text-align: center;"><u>Non MS Accounting Track</u></p> <p><b>ACCT 555- Advanced Accounting Theory (4 cr.)</b>  <b>-OR- Management Elective</b>            Non-Management Elective *            Non-Management Elective *</p>
<p style="text-align: center;"><b>NINTH SEMESTER – Optional MS Acct program ***</b></p> <p>ACCT 540 – Financial Accounting Theory            ACCT 573 – Individual Taxation            SOM Graduate Elective</p>	<p style="text-align: center;"><b>TENTH SEMESTER – MS Acct program</b></p> <p>ACCT 541 – Auditing &amp; Managerial Acct Theory            ACCT 550 –Accounting Information Systems            SOM Graduate Elective</p>

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

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, but Computer Science (CS) or other non-liberal arts courses are also acceptable.

\* 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 4 statistics courses towards the degree.

\*\*\* Admissions Requirements for MS in Accounting: Minimum GPA of 3.0. Minimum GMAT score of 580. Applications Deadline is March 15 of senior year. A special Early Admissions period is available in the early Fall of the senior year for those with 3.0+ GPAs which does not require the GMAT.

The MS curriculum is subject to change and the one shown here may not be the one you are admitted to in your senior year.

# BS IN ACCOUNTING WORKSHEET

## Required Non-Management Coursework

<u>REQUIREMENT</u>	<u>COURSE</u>	<u>CREDITS</u>
Calculus "M"		4
Statistics (CQS 112 pref.)		4
Microeconomics "N"		4
Macroeconomics "N"		4
GenEd "C" or "J"		4
GenEd "C" or "J"		4
GenEd "A"		4
GenEd "P"		4
GenEd "H"		4
GenEd "L"		4
GenEd "Y, S or B"		2
Non-Introductory (1)		4
Non-Introductory (2)		4
Non-Introductory (3)		4
Electives (as needed)		
Electives (as needed)		
Electives (as needed)		
Electives (as needed)		
Foreign Lang if needed		
<b>Total Non-Management credits</b>		<b>62+</b>

## Required Management Coursework

<u>REQUIREMENT</u>	<u>COURSE</u>	<u>CREDITS</u>
Intro to Dec. Making (MGMT 111)		2
Comp. Tools for Mgmt. (CQS 111)		2
Financial Acct. (ACCT 211)		4
Business Law 1 (BLS 111)		3
Business Law 2 (BLS 112)		3
<b>S-Core (taken as a group of 3 – total of 9 credits):</b>		
Operations Mgmt. (OPM 311)		3
Mgmt. Info. Systems (MIS 311)		3
Adv. Lab for OPM/MIS (CQS 311)		3
<b>J-Core (taken as a group of 4 – total of 12 credits):</b>		
Int'l. Bus. (IBUS 311) "G"		3
Financial Mgmt. (FIN 311)		3
Organiz. Behavior (MGMT 311)		3
Intro. To Marketing (MKTG 311)		3
<b>Accounting Core Courses:</b>		
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
Written & Oral Comm. (MGMT 516)		2
Global & Ethical Env. (MGMT 530)		2
<b>Capstone</b>		
Strategic Mgmt. (MGMT 411) "O"		4
<b>Total Management Credits</b>		<b>64+</b>
<b>Total Credits (126 required)</b>		<b>126</b>