

**UNIVERSITY SENATE**

UNIVERSITY AT ALBANY  
STATE UNIVERSITY OF NEW YORK

Introduced by: UAC

Date: October 24, 2011

**DEGREE REQUIREMENTS FOR THE MAJOR IN ACCOUNTING**

IT IS HEREBY PROPOSED THAT THE FOLLOWING BE ADOPTED:

1. That the following changes take effect for students entering the School of Business:
  - a. Delete the requirement of RIST 301 or RPAD 304 or ICSI 101 or ICSI 201
  - b. Delete ITM 390 and replace it with ITM 330 which was the previous requirement
  - c. The second finance requirement can be FIN 301 or RN 375 or a course in Money and Banking.
2. That this takes effect for the Fall 2011 semester.
3. That this proposal be forwarded to President George M. Philip for approval.

## Degree Requirements for the Major in Accounting

| <b>Required Liberal Arts &amp; Sciences Courses</b>                                                                                                                                                                                                                                                     |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| *A ECO 110 Principles of Economics I: Microeconomics                                                                                                                                                                                                                                                    | 3         |
| *A ECO 111 Principles of Economics II: Macroeconomics                                                                                                                                                                                                                                                   | 3         |
| Writing (A lower level writing intensive course)                                                                                                                                                                                                                                                        | 3         |
| *A PSY 101 Introduction to Psychology                                                                                                                                                                                                                                                                   | 3         |
| *A SOC 115 Introduction to Sociology <i>or</i><br>*A ANT 108 Introduction to Cultural Anthropology                                                                                                                                                                                                      | 3         |
| Economics elective 300 level or above where A ECO 110 and 111 are prerequisites, excluding A ECO 320, 496, and 497                                                                                                                                                                                      | 3         |
| A MAT 106, 111, 112, 118, or equivalent Calculus                                                                                                                                                                                                                                                        | 3         |
| B MGT 341 Behavioral Foundations of Management                                                                                                                                                                                                                                                          | 3         |
| B BUS 300 Accounting and Communications                                                                                                                                                                                                                                                                 | 1         |
|                                                                                                                                                                                                                                                                                                         | <b>25</b> |
| <b>General Education Requirements:</b> as needed to fulfill University General Education Program requirements, <i>minimum 30 credits</i> ; some credits may be filled by required Liberal Arts & Sciences or Business courses. (For clarification, see the General Education section of this Bulletin.) |           |
| <b>Other Liberal Arts &amp; Sciences elective credit:</b> total credits will vary based on courses selected for General Education requirements.                                                                                                                                                         |           |
| <b>Total Liberal Arts &amp; Sciences credits</b>                                                                                                                                                                                                                                                        | <b>60</b> |
| <b>Business and Accounting Requirements</b>                                                                                                                                                                                                                                                             |           |
| *B ACC 211 Financial Accounting                                                                                                                                                                                                                                                                         | 3         |
| B ACC 222 Cost Accounting Systems For Managerial Decisions                                                                                                                                                                                                                                              | 3         |
| B ACC 311 Financial Accounting Theory I                                                                                                                                                                                                                                                                 | 3         |
| B ACC 312 Financial Accounting Theory II                                                                                                                                                                                                                                                                | 3         |
| B ACC 381 Financial Information Systems                                                                                                                                                                                                                                                                 | 3         |
| B ACC 411 Financial Accounting Theory III                                                                                                                                                                                                                                                               | 3         |
| B ACC 440 Survey of Taxation                                                                                                                                                                                                                                                                            | 3         |
| B ACC 461 Auditing                                                                                                                                                                                                                                                                                      | 3         |
| B LAW 220 Business Law                                                                                                                                                                                                                                                                                  | 3         |
| *B ITM 215 Computer Applications in Business                                                                                                                                                                                                                                                            | 3         |
| *A MAT 108 or A ECO 320 Statistics                                                                                                                                                                                                                                                                      | 3         |
| B FIN 300 Financial Management                                                                                                                                                                                                                                                                          | 3         |

| <b>Required Liberal Arts &amp; Sciences Courses</b>                                                                       |                    |
|---------------------------------------------------------------------------------------------------------------------------|--------------------|
| B FIN 301 Corporate Financial Policy and Strategy or B FIN 375 Money and Capital Markets or a course in money and banking | 3                  |
| B LAW 321 Law of Business Organization                                                                                    | 3                  |
| B MKT 310 Marketing Principles and Policies                                                                               | 3                  |
| B ITM 330 Business Information Systems & Technologies                                                                     | 3                  |
| B MGT 481W Strategic Management                                                                                           | 3                  |
| <b>Total Business and Accounting Requirement Credits</b>                                                                  | <b>51</b>          |
| <b>Additional Business or Liberal Arts &amp; Sciences Elective Credits</b>                                                | <b>9</b>           |
| <b>Total Graduation Credits (minimum)</b>                                                                                 | <b><u>120#</u></b> |

*\*These are Admission Core Course Requirements (see above).*

*NOTE:* The following courses are not acceptable toward the CPA exam requirements: physical education courses; health courses; most Information Studies courses; School of Education courses; and courses not classified by the School of Business as liberal arts and sciences.

*# NOTE:* CPA Examination-New York State has adopted the 150-credit requirement for admission to the CPA Examination. Students planning to take this examination will be asked to take the additional credits beyond the 120 currently required. You should consult your adviser for details on this change.



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Dear Assistant Dean Doellefeld,

I am officially writing to you to request that the following changes which have been approved by the School of Business Faculty and Dean Donald Siegel be moved forward through the University Governance system.

Through the Director of Accounting Programs, Marisa Berley, and in consultation with representatives from the CPA licensing division of State Education Department, changes to the original 150 hour program now allow us to make changes to our existing Accounting requirements.

We are requesting the following changes to take effect for those students entering the School of Business in the fall of 2011:

1. Delete the requirement of RIST 301 or RPAD 304 or ICSI 101 or ICSI 201
2. Delete ITM 390 and replace it with ITM 330 which was the previous requirement
3. The second finance requirement can be FIN 301 or RN 375 or a course in Money and Banking

Please let me know if this letter is sufficient to get the ball rolling or if you need additional information, which I will be more than happy to supply.

Thank you,

John S. Ceraso  
Assistant Dean  
School of Business  
University at Albany