Stan Ross Department of Accountancy

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Field Description

The profession of accountancy has an enormous impact on people's livelihoods and retirement benefits and the nation's business and economic climate. Indeed, accounting is the base upon which the critical business skills of finance, management, marketing, and communications rely.Whether they work for public accounting firms, not-for-profits, or governmental agencies, accountants provide the key to effective operations and expansion.

In conducting its program, the Stan Ross Department of Accountancy provides undergraduate students with both the technical tools and the general background necessary for successful careers in accounting, as well as providing accounting knowledge to students with majors in areas other than accounting. The department's accounting program focuses on the development, measurement, analysis, validation, and communication of financial and other information. Much of the emphasis is directed to enhancing the students' ability to understand the environment and to alert students to the broad implications of accounting principles, procedures, and accounting decisions. Baruch's accounting program is designed to prepare students to become leaders in business, not-for-profit organizations, and government.

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The Major

BBA in Accounting

The BBA in accounting is offered by the Stan Ross Department of Accountancy. The undergraduate accounting program is intended to provide students with a general liberal arts and sciences background as well as a foundation in general business practices and an understanding of accounting concepts and theory.

The accounting major is separately accredited by AACSB International—The Association to Advance Collegiate School of Business.

Students who take their first 3000-level accounting course in Fall 2006 or thereafter must earn a minimum cumulative GPA of 2.5 in the following 3000-level Accountancy courses taken at Baruch (minimum of 8 credits must be taken at Baruch): ACC 3000, 3100, 3200, and 3202. Enrollment in TAX 4309H requires a cumulative 3.5 GPA overall and in ACC 3000, 3100, and 3200 when taken at Baruch.

The following courses are required for the BBA in accounting:

Accounting Base **6 credits**

ACC 2101	Principles of Accounting	3 credits
ACC 3202	Accounting Information Systems	3 credits

Required Courses **24 credits**

ACC 3000	Financial Accounting I	4 credits
ACC 3100	Financial Accounting II	4 credits

ACC 3200	Cost Accounting	4 credits
ACC 4100	Financial Accounting III	4 credits
ACC 5400	Principles of Auditing	4 credits
TAX 3300	Federal Income Taxation	4 credits

Suggested Electives for Accountancy Majors:

TAX 4309H	Federal Income Taxes: Entities (Honors)	4 credits
CIS 4350	Computer Control and Audit	3 credits
LAW 3102	The Law of Business Organizations	3 credits
LAW 3115	Securities Law and Business Crime	3 credits
OPR 3300	Quantitative Methods for Accounting	3 credits
An advanced statistics course		3 credits
An advanced finance course (e.g. FIN 3610 Corporate Finance ***or*** FIN 3710 Investment Analysis)		3 credits
Total required in major over base: 24 credits		

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Meeting New York State CPA Requirements: Bachelors/Masters Programs in Accounting

Students seeking to be licensed CPAs who take the New York State CPA exam after August 1, 2009 must have completed a minimum of 150 credit hours of college or university course work. Specific program options are:

- a Bachelor of Business Administration (BBA) in accounting and a Master of Science (MS) in accounting or taxation
- a Bachelor of Business Administration (BBA) in a business discipline other than accounting and a Master of Science (MS) in accounting
- a Bachelor of Arts (BA) from the Weissman School of Arts and Sciences (in such majors as English, philosophy, political science, or an interdisciplinary program in languages and international business) and a Master of Science (MS) or a Master of Business Administration (MBA) in accounting.

To learn more about these programs and how to apply, refer to the section on undergraduate academic programs in accounting on Baruchs Zicklin School website: http://zicklin.baruch.cuny.edu/programs/undergrad/degrees/accountancy

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Courses

Accountancy (ACC)

ACC 2101	Principles of Accounting	4 hours; 3 credits

ACC 2203	Principles of Managerial Accounting for Non-accounting Majors	3 hours; 3 credits
ACC 3000	Financial Accounting I	4 hours; 4 credits
ACC 3100	Financial Accounting II	4 hours; 4 credits
ACC 3200	Cost Accounting	4 hours; 4 credits
ACC 3202	Accounting Information Systems	4 hours; 3 credits
ACC 4091	Special Topics in Accountancy	1 hours; 1 credits
ACC 4092	Special Topics in Accountancy	2 hours, 2 credits
ACC 4093	Special Topics in Accountancy	3 hours; 3 credits
ACC 4094	Special Topics in Accountancy	1.5 hours; 1.5 credits
ACC 4100	Financial Accounting III	4 hours; 4 credits
ACC 4300	Federal Income Taxation	4 hours; 4 credits
ACC 4306	Financial Statement Analysis and Valuation I	4 hours; 4 credits
ACC 4307	Financial Statement Analysis and Valuation II	4 hours; 4 credits
ACC 4308	Financial Statement Analysis and Valuation III	4 hours; 4 credits
ACC 4360	Internal Auditing: Enterprise Risk Management	4 hours; 4 credits
ACC 4361	Internal Auditing: Application and Practice	4 hours; 4 credits
ACC 4900	Special Topics in Accounting	2 credits; 2 credits
ACC 5000	Independent Study	1 hour; 1 credit
ACC 5100	Accounting Internship	1 hour; 1 credit
ACC 5200	Accounting Internship	3 hours; 3 credits
ACC 5400	Principles of Auditing	4 hours; 4 credits

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Tax (TAX)

TAX 3300	Federal Income Taxation	4 hours; 4 credits
TAX 4309H	Hon Fed Inc Tax Ent	4 hours; 4 credits

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