

# 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

<a href="#">ACC 2101</a>	Principles of Accounting	3 credits
<a href="#">ACC 3202</a>	Accounting Information Systems	3 credits

#### Required Courses 24 credits

<a href="#">ACC 3000</a>	Financial Accounting I	4 credits
<a href="#">ACC 3100</a>	Financial Accounting II	4 credits

<a href="#">ACC 3200</a>	Cost Accounting	4 credits
<a href="#">ACC 4100</a>	Financial Accounting III	4 credits
<a href="#">ACC 5400</a>	Principles of Auditing	4 credits
<a href="#">TAX 3300</a>	Federal Income Taxation	4 credits

***Suggested Electives for Accountancy Majors:***

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

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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 Baruch's Zicklin School website: <http://zicklin.baruch.cuny.edu/programs/undergrad/degrees/accountancy>

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## Courses

### Accountancy (ACC)

<a href="#">ACC 2101</a>	Principles of Accounting	4 hours; 3 credits
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<a href="#">ACC 2203</a>	Principles of Managerial Accounting for Non-accounting Majors	3 hours; 3 credits
<a href="#">ACC 3000</a>	Financial Accounting I	4 hours; 4 credits
<a href="#">ACC 3100</a>	Financial Accounting II	4 hours; 4 credits
<a href="#">ACC 3200</a>	Cost Accounting	4 hours; 4 credits
<a href="#">ACC 3202</a>	Accounting Information Systems	4 hours; 3 credits
<a href="#">ACC 4091</a>	Special Topics in Accountancy	1 hours; 1 credits
<a href="#">ACC 4092</a>	Special Topics in Accountancy	2 hours; 2 credits
<a href="#">ACC 4093</a>	Special Topics in Accountancy	3 hours; 3 credits
<a href="#">ACC 4094</a>	Special Topics in Accountancy	1.5 hours; 1.5 credits
<a href="#">ACC 4100</a>	Financial Accounting III	4 hours; 4 credits
<a href="#">ACC 4300</a>	Federal Income Taxation	4 hours; 4 credits
<a href="#">ACC 4306</a>	Financial Statement Analysis and Valuation I	4 hours; 4 credits
<a href="#">ACC 4307</a>	Financial Statement Analysis and Valuation II	4 hours; 4 credits
<a href="#">ACC 4308</a>	Financial Statement Analysis and Valuation III	4 hours; 4 credits
<a href="#">ACC 4360</a>	Internal Auditing: Enterprise Risk Management	4 hours; 4 credits
<a href="#">ACC 4361</a>	Internal Auditing: Application and Practice	4 hours; 4 credits
<a href="#">ACC 4900</a>	Special Topics in Accounting	2 credits; 2 credits
<a href="#">ACC 5000</a>	Independent Study	1 hour; 1 credit
<a href="#">ACC 5100</a>	Accounting Internship	1 hour; 1 credit
<a href="#">ACC 5200</a>	Accounting Internship	3 hours; 3 credits
<a href="#">ACC 5400</a>	Principles of Auditing	4 hours; 4 credits

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## Tax (TAX)

<a href="#">TAX 3300</a>	Federal Income Taxation	4 hours; 4 credits
<a href="#">TAX 4309H</a>	Hon Fed Inc Tax Ent	4 hours; 4 credits

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