

Professional Accounting 150 s.h.

(Requirements for students accepted into major beginning Fall 2007)

Fall		Spring	
YEAR 1			
INTD 106, 107, 108 or CSCI 100 (LA)*	3 s.h.	ECON 112 (LA)	3 s.h.
ECON 111 (S2, LA)	3 s.h.	STAT 101 (M2,LA)	3 s.h.
MATH 105 (M2,LA)	3 s.h.	GE (HW2,LA)	3 s.h.
COMP 100 (BC2,LA)	3 s.h.	GE (FL2,LA)	3 s.h.
GE (HA2,LA)	<u>3 s.h.</u>	GE (NL2,LA)	<u>3 s.h.</u>
Total	15 s.h.	Total	15 s.h.
YEAR 2			
ACCT 100	3 s.h.	ACCT 122	3 s.h.
ECON 211 (LA)	3 s.h.	ECON 212 (LA)	3 s.h.
GE (S2,LA)	3 s.h.	MGMT 241	3 s.h.
GE (HO2,LA)	3 s.h.	COMM (OS2,LA)**	3 s.h.
GE (AH2,LA)	<u>3 s.h.</u>	GE (AA2,LA)	<u>3 s.h.</u>
Total	15 s.h.	Total	15 s.h.
YEAR 3			
ACCT 231	3 s.h.	ACCT 232	3 s.h.
FINC 231	3 s.h.	MGMT 354 (WS2)	3 s.h.
BUS 319	1 s.h.	MKTG 261	3 s.h.
Elective	3 s.h.	MATH 173(LA,M2)	4 s.h.
GE (NL,LA)	3 s.h.	Elective	<u>3 s.h.</u>
Elective (LA)*	<u>3 s.h.</u>	Total	16 s.h.
Total	16 s.h.		
YEAR 4			
FINC 233	3 s.h.	ACCT 323	3 s.h.
ACCT 225	3 s.h.	LAW 326	3 s.h.
LAW 222	3 s.h.	MGMT 353	3 s.h.
MGMT 343	3 s.h.	Elective	3 s.h.
MIS 351	<u>3 s.h.</u>	Elective (LA)	<u>3 s.h.</u>
Total	15 s.h.	Total	15 s.h.
YEAR 5			
ACCT 321	3 s.h.	ACCT 333	3 s.h.
ACCT 322	3 s.h.	ACCT 337	3 s.h.
ACCT 335	3 s.h.	MGMT 345	3 s.h.
Elective	3 s.h.	Elective	<u>4 s.h.</u>
Elective	<u>3 s.h.</u>	Total	13 s.h.
Total	15 s.h.		
*If CSCI 100 is completed, 3 s.h. of Elective (LA) could be free electives.			
**COMM 100, 220, 225, or 227.			
NOTE: It is recommended that you complete ACCT 397 Internship after completion of ACCT 231 & 232. An internship will satisfy some of the free electives required to meet the 150 s.h.			

Notes:

GE=General Education 2000 course

LA=Liberal Arts

UD=Upper-division

GE courses may be taken in any order.

- Always consult with your advisor to prepare a schedule that best fits your needs.
- Please refer to the Division website for up-to-date course descriptions and prerequisites. Access www.oneonta.edu/econbus then go to Majors & Programs.
- **Transfer students** transferring ACCT 11E must take the 1 credit elective ACCT 101, Corporate Financial Accounting, and receive a C or better BEFORE they can enroll in ACCT 231. You should also bring your course syllabus from the school you transferred for us to evaluate for its possible equivalency of ACCT 100.
- All 200 and 300 level courses are offered only in the fall and spring semester as indicated in chart. No upper level courses are presently offered in summer and may not be in the future. It is imperative that you do not skip courses that are prerequisite for others, and take the courses in the proper sequence and semester or you will fall behind and possibly delay graduation.
- A grade of C or better must be maintained in all required courses.
- It is highly recommended that you do an internship in the summer of the year in which you complete ACCT 231 and 232 Intermediate Accounting I & II. You must meet certain university and Division requirements and prerequisites to qualify for an internship for academic credit. You must be approved by the Division internship coordinator BEFORE you are allowed to register for an internship.
- If you are planning on declaring a concentration or minor in any subject matter, consult with your advisor about the use of required courses in the minor which may also fulfill your free elective areas.

- Retention in the major: Students must maintain a minimum GPA of 2.0 in the major. Students may be dropped from the major if they do not have a minimum 2.0 GPA in the major.
- Transfers of accounting courses from two-year colleges should be limited to 6 s.h. towards the major and 6 s.h. of electives. Preferably, the 6 s.h. towards the major would be Financial Accounting and Managerial Accounting. ACCT 225 Cost Accounting, ACCT 231 Intermediate Accounting I, ACCT 232 Intermediate Accounting II, ACCT 321 Advanced Accounting, ACCT 322 Federal Tax-Bus, ACCT 323 Federal Tax-Individual, ACCT 333 Accounting for Gov't & Non-Profit Organizations, and ACCT 335 Accounting Information Systems must be taken at a four year college or university.
- ACCT 337 Auditing and MGMT 345 Strategic Management must be taken at Oneonta.
- No more than 11 s.h. in hygiene or physical education may count toward the 150 s.h. graduation requirement.
- Note: New York State Education and Licensure Requirements in Public Accountancy mandate that on or after August 1, 2004, to be registered as a program recognized as leading to licensure in public accounting, the program must ensure completion of 150 hours. Individuals who apply for licensure in certified public accountancy on or after August 1, 2009, must complete a registered 150-hour program or the equivalent. Students should consult with their academic advisor, the Division of Economics & Business, or Academic Advisement Center about how program re-registration might affect time to graduation and fulfillment of New York State licensure requirements.
- The Professional Accounting major allows only 12 s.h. of electives in accounting and business within the 150 s.h. program. Exceeding these 12 s.h. may mean that more than 150 s.h. must be earned to complete internships or a concentration.

**CPA EXAMINATION
Requirements for Admission effective
August 1, 2009**

On or after August 1, 2004, public accountancy programs registered for licensure purposes must be baccalaureate or higher degree programs that, by *requisites or prerequisites*, consist of at least 150 semester hours or their equivalent. These 150 hours still must include a minimum of 33 semester (or equivalent) hours in the *professional accountancy* content area and a minimum of 36 semester (or equivalent) hours in the *general business* content area. To comply with these standards, institutions may consider five-year baccalaureate, combined baccalaureate and master's degree programs (including programs jointly registered with another institution), or master's level programs with sufficient prerequisites to meet the 150 semester hour requirements.

Section 52.13(b) of the Regulations of the Commissioner of Education defines the content areas as follows:

(i) *Professional accountancy* content area shall mean at least 33 semester hours of curricular content that includes but is not limited to each of the following subjects:

- (a) financial accounting theory and principles;
- (b) managerial accounting;
- (c) tax accounting; and
- (d) auditing and computer auditing.

(ii) *General business* content area shall mean at least 36 semester hours of curricular content that includes but is not limited to each of the following subjects:

- (a) business statistics;
- (b) commercial law;
- (c) computer science;
- (d) economics; and
- (e) finance.

The curriculum must also include the study of business and accounting communications, ethics and professional responsibility, and accounting research, either by integration into multiple courses or in separate courses.

Individuals who apply for licensure in public accountancy on or after August 1, 2009 must complete a registered 150-hour baccalaureate or higher degree program or the equivalent.

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**Division of
Economics & Business**

**Recommended
Course Sequences
for
Professional Accounting 150 sh
and
CPA Requirements**



