# 5 Year BS/MS in Accounting Program

School of Management, Binghamton University – effective Fall 2014

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

<table>
<thead>
<tr>
<th>First Semester (16 hours)</th>
<th>Second Semester (17 hours)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CQS 111 – Intro to Business Computing (2 cr)</td>
<td>Laboratory Science (GenEd - L)</td>
</tr>
<tr>
<td>MGMT 111 – Intro to Decision Making in MGMT (2 cr)</td>
<td>ECON 160 - Microeconomics (GenEd - N)</td>
</tr>
<tr>
<td>Math 220 or 221 - Calculus (GenEd - M)</td>
<td>CQS 112 – Statistics (GenEd - M) **</td>
</tr>
<tr>
<td>Non-Management Elective (GenEd - C or J) *</td>
<td>BL&amp;S 111 - Legal Environment of Business I (3 cr)</td>
</tr>
<tr>
<td>ECON 162 – Macroeconomics (GenEd – N)</td>
<td>Physical Education (GenEd - S or B) (may be taken any semester)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Third Semester (17 hours)</th>
<th>Fourth Semester (15 hours)</th>
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</thead>
<tbody>
<tr>
<td>S-Core:</td>
<td>BLS 112 – Legal Environment of Business II (3 cr)</td>
</tr>
<tr>
<td>OPM 311 – Operations Management (3 cr.)</td>
<td>Non-Management Elective (GenEd - H)</td>
</tr>
<tr>
<td>MIS 311 – Management Info Systems (3 cr.)</td>
<td>Non-Management Elective *</td>
</tr>
<tr>
<td>Non-Management Elective *</td>
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<table>
<thead>
<tr>
<th>Fifth Semester (16 hours)</th>
<th>Sixth Semester (16 hours)</th>
</tr>
</thead>
<tbody>
<tr>
<td>J-Core:</td>
<td>Non-Management Elective (GenEd - A)</td>
</tr>
<tr>
<td>FIN 311 - Financial Management (3 cr.)</td>
<td>Non-Management Elective (GenEd - P)</td>
</tr>
<tr>
<td>MKTG 311 - Introduction to Marketing (3 cr.)</td>
<td>ACCT 312 – Intermediate Acct II</td>
</tr>
<tr>
<td>MGMT 311 - Organizational Behavior (3 cr.)</td>
<td>ACCT 305 – Cost Accounting</td>
</tr>
<tr>
<td>IBUS 311 – Intro to Int’l Bus. (3 cr.) (GenEd – G)</td>
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<tr>
<td>ACCT 311 – Intermediate Acct. I</td>
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</table>

<table>
<thead>
<tr>
<th>Seventh Semester (16 hours)</th>
<th>Eighth Semester (13 or more hours)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 476 – Taxation of Entities</td>
<td>MGMT 411 - Global Strategic Mgmt (GenEd - O)</td>
</tr>
<tr>
<td>Non-Management Elective *</td>
<td>ACCT 460 - Auditing</td>
</tr>
<tr>
<td>Non-Management Elective *</td>
<td>Non-Management Elective *</td>
</tr>
<tr>
<td>Non-Management Elective *</td>
<td>BS degree complete – CPA eligibility incomplete</td>
</tr>
<tr>
<td>Early applications for the MS program available this semester</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Ninth Semester – Optional MS Acct program ***</th>
<th>Tenth Semester – MS Acct program</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 540 – Financial Accounting Theory</td>
<td>ACCT 541 – Auditing &amp; Managerial Acct Theory</td>
</tr>
<tr>
<td>ACCT 555 – Advanced Accounting</td>
<td>MGMT 516 – Written &amp; Oral Communications</td>
</tr>
<tr>
<td>ACCT 573 – Individual Taxation</td>
<td>MGMT 530 – Global &amp; Ethical Environment</td>
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<tr>
<td>SOM Graduate Elective</td>
<td>SOM Graduate Elective</td>
</tr>
<tr>
<td>SOM Graduate Elective</td>
<td>SOM Graduate Elective</td>
</tr>
<tr>
<td>MS completed – CPA exam eligibility complete</td>
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</tbody>
</table>

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, 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 3.4+ gpa’s 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.
<table>
<thead>
<tr>
<th>Requirement</th>
<th>Course</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calculus “M”</td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>Microeconomics “N”</td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>Macroeconomics “N”@</td>
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<tr>
<td>GenEd “C” or “J”</td>
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<td>4</td>
</tr>
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<td>GenEd “C” or “J”</td>
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<td>4</td>
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<tr>
<td>GenEd “A”</td>
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<tr>
<td>GenEd “P”</td>
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<td>4</td>
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<tr>
<td>GenEd “H”</td>
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<td>4</td>
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<tr>
<td>GenEd “L”</td>
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<tr>
<td>GenEd “Y, S or B” #</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>Non-Introductory (1)</td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>Non-Introductory (2)</td>
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<td>4</td>
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<tr>
<td>Non-Introductory (3)</td>
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<tr>
<td>Comp. Tools for Mgmt</td>
<td>(CQS 111)#</td>
<td>2</td>
</tr>
<tr>
<td>Foreign Lang if needed</td>
<td></td>
<td></td>
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<tr>
<td>LA Electives (as needed)</td>
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<tr>
<td>Total Non-Management credits</td>
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<td>64+</td>
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<table>
<thead>
<tr>
<th>Requirement</th>
<th>Course</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>Intro to Dec Making (MGMT 111)#</td>
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<td>2</td>
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<tr>
<td>Business Statistics (CQS 112)</td>
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<tr>
<td>Financial Acct (ACCT 211)</td>
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<td>4</td>
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<tr>
<td>Business Law 1 (BLS 111)*</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Business Law 2 (BLS 112)*</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Operations Mgmt (OPM 311)*</td>
<td></td>
<td>3</td>
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<tr>
<td>Mgmt Info Systems (MIS 311)*</td>
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<tr>
<td>Adv. Lab for OPM/MIS (CQS 311)*</td>
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<tr>
<td>Int’l Bus (IBUS 311) * “G”</td>
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<tr>
<td>Financial Mgmt (FIN 311)*</td>
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<tr>
<td>Organiz. Behavior. (MGMT 311)*</td>
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<tr>
<td>Intro to Marketing (MKTG 311)*</td>
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<tr>
<td>Intermediate Acct 1 (ACCT 311)</td>
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<td>4</td>
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<td>Intermediate Acct 2 (ACCT 312)</td>
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<tr>
<td>Cost Accounting (ACCT 305)</td>
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<tr>
<td>Taxation of Entities (ACCT 476)</td>
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<tr>
<td>Auditing (ACCT 460)</td>
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<tr>
<td>Strategic Mgmt (MGMT 411) “O”</td>
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<tr>
<td>Total Management Credits</td>
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<td>60+</td>
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Total Credits (126 needed) 126