

# ACCOUNTING MAJOR (B.S.B.)

## B.S.B./Master of Science in Professional Accounting (M.S.P.A.) Combined Program

Students pursuing the B.S. in Business Administration with a major in accounting have the option to apply to a dual-degree program in which they can earn both their bachelor's degree and a Master of Science in Professional Accounting within a five-year period. Two options are available. Students may:

1. apply for dual admission to both degrees at the time of their initial application to the School or
2. apply for admission to the M.S.P.A. portion of the program during their junior year. For additional details, please see the full description of the program under the "Dual Degree Programs" section.

### Certified Public Accountant (CPA) Examination

Applicants for examination for a New Jersey Certificate as a CPA should contact CPA Examination Services at 1-800-CPAEXAM or refer to information posted at [nasba.org/exams/cpaexam](http://nasba.org/exams/cpaexam) (<http://nasba.org/exams/cpaexam/>). Information on requirements for admission to practice in New York State as a CPA may be obtained from the New York State Education Department, Albany, New York or at [www.op.nysed.gov/prof/cpa/](http://www.op.nysed.gov/prof/cpa/) (<http://www.op.nysed.gov/prof/cpa/>).

### Certified Internal Auditor (CIA) Examination

The CIA designation acknowledges a professional level of competence in internal auditing. Information on the CIA Examination and the additional requirements for the CIA designation is available from:

The Institute of Internal Auditors  
249 Maitland Avenue  
Altamonte Springs, Florida 32701-4201  
(407) 937-1100  
[theiia.org](https://www.theiia.org/) (<https://www.theiia.org/>)

### Certified Management Accountant (CMA) Examination

The CMA Examination is a two-part examination in the areas of:

1. Financial planning, performance, and analytics
2. Strategic financial management

Successful completion of the examination requires mastery of a comprehensive body of knowledge in management accounting and financial management. Information on the CMA Examination and the additional requirements for the CMA designation can be found at <https://www.imanet.org/en/IMA-Certifications/CMA-Certification> (<https://nam12.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.imanet.org%2Fen%2FIMA-Certifications%2FCMA-Certification&data=05%7C01%7CMark.Holtzman%40shu.edu%7C06766045ae074d01daa908db314f4a6d%7C51f07c2253b744dfb97ca13261d71075%7C1%7C0%7C63815798883839%7CTWFpbGZsb3d8eyJWljojM4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IklhbnQ2NDY0Mn04MDEyMDEyLWV2Zj%7C3000%7C%7C&sdata=ve3GTnGPTx7N4zfQagj3fFV2Zj%2BnGRZvyXSLcJxPtk%3D&reserved=0>).

### Beta Alpha Psi

*Beta Alpha Psi* is the international honors organization for financial information professionals. Its rich history dates to 1919 with chapters installed at colleges and universities where accounting programs are of

a high level of academic and professional achievement. Since that time, *Beta Alpha Psi* has expanded its membership to include top students with majors in either finance or management information systems, along with those students majoring in accounting. Of the more than 200 chapters in the United States, Seton Hall University's Zeta Xi chapter was the first in the state of New Jersey.

### The Accounting Club

The Accounting Club is a student organization open to all business students. Members gain an opportunity to network with professionals, learn about various career options and gain important information on professional certification such as the CPA exam.

The major in accounting is designed to give training in the fundamentals of accounting as a necessary skill for the understanding of business. It provides a sequence of specialized instruction in accounting theory, financial reporting requirements, cost measurement issues, budgetary control, auditing, taxes and systems that helps the student to prepare for the Certified Public Accountant, Certified Management Accountant and the Certified Internal Auditor examinations and prepare for managerial positions in internal accounting, auditing and controllership, or for graduate study.

Individuals who wish to become licensed as a Certified Public Accountant in the state of New Jersey must complete 150 college credit hours. Those concentrating in accounting can obtain the necessary requirements by enrolling in the combined Bachelor of Science in Business Administration/Master of Science in Professional Accounting Program. Students who wish to sit for the Certified Public Accountant exam in the state of New York should take one additional 3-credit accounting elective course. Students with questions are encouraged to see the Accounting Department Chair.

## Program Requirements

### Business Required Core

Code	Title	Hours
BACC 2103	Financial Accounting	3
BACC 2104	Managerial Accounting	3
BFIN 2201	Business Finance	3
CORE 3810	Global Business	3
BITM 2701	Management Information Systems (Minimum grade of C)	3
BLAW 2301	Legal Foundations of Business	3
BMGT 2501	Principles of Management	3
BMGT 2503	Organizational Behavior	3
BMKT 2601	Principles of Marketing	3
BPOL 5000	Business Policy	3
BQUA 2811	Business Statistics	3
BQUA 2812	Quantitative Decision Making	3
ECON 1402	Principles of Economics I	3
ECON 1403	Principles of Economics II	3
FINC 2406	Money and Banking (offered by the Department of Finance)	3

**Total Hours** **45**

## Four-Year Program: Core Curriculum

### Arts and Sciences Required Core

Code	Title	Hours
CORE 1001	University Life	1
CORE 1101	Journey of Transformation <sup>1</sup>	3
CORE 2101	Christianity and Cult in Dial. <sup>2</sup>	3
COMM elective <sup>3</sup>		3
COST 1600	Oral Communication	3
ENGL 1201 & ENGL 1202	Core English I and Core English II	6
ENGL 2516	Business Writing	3
BIOL, CHEM, EARTH, PHYS elective <sup>4</sup>		3
MATH 1205	Finite Math w Calculus for Bus (C+ minimum)	3
PHIL 1125	Business Ethics	3
RELS elective		3
World Culture elective <sup>5</sup>		3
<b>Total Hours</b>		<b>37</b>

<sup>1</sup> Generally taken in the Fall semester of the first year.

<sup>2</sup> Generally taken in the Spring semester of the second year.

<sup>3</sup> Choose from COMM 2130 Intercultural Communication, COMM 2622 Team Building and the Group Process, COMM 2623 Persuasive Speaking, COMM 2625 Public - Presentational Spkng or COMM 2640 Organizational Communication. Stillman School students are strongly encouraged to take their six hours of required communication courses within the first 75 credits of their curriculum.

<sup>4</sup> A roster of acceptable science courses is available in Jubilee Hall, Room 526, as well as on each student's degree audit.

<sup>5</sup> Students are required to complete one 3-credit world culture elective. Please consult your academic adviser or the staff of the Student Information Office (Jubilee Hall, Room 526) for a roster of acceptable courses. Language courses are recommended.

## Accounting Major Requirements

A student majoring in accounting must earn a grade of C- or better in both BACC 2103 Financial Accounting and BACC 2104 Managerial Accounting and must complete the following courses with an average GPA of 2.0 or higher:

Code	Title	Hours
BACC 3110 & BACC 3111	Intermediate Accounting I and Intermediate Accounting II	6
BACC 3115	Cost Accounting	3
BACC 3117	Federal Income Tax Accounting	3
BACC 3119	Auditing	3
BACC 4101	Enterprise-Wide Accounting Information Systems I	3
BACC 4102	Enterprise-Wide Accounting Information Systems II	3
BACC 4113	Advanced Accounting	3
<b>Total Hours</b>		<b>24</b>

*Note: A single BACC course of 3000 series or higher can be taken at most twice.*

Students pursuing the Accounting major are required to successfully participate in an assessment panel and complete a post-assessment test, preferably in the last semester before graduation.

Please note: Students who wish to qualify to take the Uniform CPA Examination in either New Jersey or New York must:

1. meet specific course requirements determined by the state and
2. earn a baccalaureate degree.

The specific course requirements set by the State of New Jersey are met by fulfilling the requirements of the Accounting major. Students who wish to satisfy the specific course requirements set by the State of New York must take three additional credits from courses offered by the Department of Accounting and Taxation. Regardless of whether they wish to qualify under New Jersey or New York requirements, all students must complete a total of 150 credit hours in order to become licensed as a CPA.