

TOTAL PROGRAM REQUIREMENTS = 150 CREDITS	COMPETENCIES (See right column for further details.)							REQUIREMENTS (See right column for further details.)						CHECKLIST ON COMPLETION OF PROGRAM REQUIREMENTS:	
	AJ	CR	CS	CC	CT	IT	ME	LC	QL	RP	SL	UD	WI		
I. ACCOUNTING/BUSINESS ADMINISTRATION: 90 credits:															<p>PROGRAM SUMMARY: On the left is a summary of requirements of this program. Columns are provided to track completion of requirements. An "X" in a column indicates that the course meets a competency, and/or results in credit towards fulfillment of another requirement. Use the columns at left or the checklist below to track progress on completion of the program.</p> <p>REQUIREMENTS: STUDENTS MUST COMPLETE ALL OF THE FOLLOWING:</p> <p>PLEASE NOTE:</p> <ul style="list-style-type: none"> Competencies and all other requirements may be satisfied anywhere in the student's program Courses may fulfill more than 1 requirement (Example CMP101 satisfies the CS competency AND 3 credits towards the WI requirement.) Other than the Upper Division core requirement, no transfer courses will satisfy requirements unless approved in writing by the Core Director. <p>1. COMPETENCIES: No transfer courses (other than those = to CMP101) will satisfy competencies. 3 credits in each of the competencies is required:</p> <ul style="list-style-type: none"> AJ: Affective Judgment CR: Civic Responsibility CS: Communication Skills CC: Contextual Competency CT: Critical Thinking/Problem Solving IT: Literacy in Info/Multi-Media Tech ME: Moral & Ethical Discernment <p>2. LEARNING COMMUNITIES (LC): A LC is normally comprised of 2 courses with a common theme. 2 LC's must be completed. If a LC includes a course in the major, this is OK but credit for the course will count in the major and not in the core.</p> <ul style="list-style-type: none"> LC1: _____ LC2: _____ <p>3. QUANTITATIVE LITERACY (QL): 3 credits</p> <ul style="list-style-type: none"> 3 credits: MGQ221 Business Statistics I (Other courses may also meet this requirement) <p>4. RESEARCH/PRESENTATION (RP): minimum of 3 credits:</p> <ul style="list-style-type: none"> 3 credits: ACC490 Accounting Theory & Professional Ethics <p>5. SERVICE LEARNING (SL): 3 credits: SL may be satisfied with 1 or multiple courses or SL add-ons:</p> <ul style="list-style-type: none"> 3 credits: _____ <p>6. UPPER DIVISION IN THE CORE: 9 of the credits counted under the Core Curriculum section of this plan must be courses at the 300 and/or 400 level.</p> <p>7. WRITING INTENSIVE (WI): 9 credits:</p> <ul style="list-style-type: none"> 3 credits: CMP101 3 credits: BA211 Effective Business Communications 3 credits: ACC490 Accounting Theory & Professional Ethics <p>(Other courses may also meet this requirement)</p> <p>COMMENTS:</p>
• ACC225 Financial Accounting (3)															
• ACC226 Managerial Accounting (3)															
• ACC311-312 Intermediate Accounting I/II (3/3)															
• ACC315 Cost Accounting (3)															
• ACC318 Income Tax Theory (3)															
• ACC415 Advanced Accounting Problems (3)															
• ACC420 Auditing (3)															
• ACC490 Accounting Theory & Professional Ethics (3)										X				X	
• ACC618 Advanced Taxation (3); ACC620 Advanced Auditing (3)															
• ACC630 Global Financial Reporting & Statement Analysis (3)															
• ACC650 Directed Research in Accounting (3)															
• BA211 Effective Business Communications (3)														X	
• BA350 Business Law I (3)															
• BA351 Business Law II (3)															
• FIN325 Corporate Finance (3)															
• FIN: 3 credits: Undergraduate Finance Elective:															
• FIN601 Global Monetary System & Capital Markets (3)															
• MGQ221 Business Statistics I (3)									X						
• MGQ427 Managerial Decision Making (3)															
• MGT208 Principles of Management (3)															
• MGT501 Global Competitive Framework (3); MGT502 Ethics for Professionals in a Multicultural World (3)															
• MGT503 Comparative Management (3); MGT504 Operational & Technol Issues in Global Business (3)															
• MIS280 Computer Studies and Problem Solving (3)															
• MIS290 Information Systems in Management (3)															
• MKT209 Principles of Marketing (3)															
• MKT507 Strategic Planning for the Global Market (3)															
II. ADDITIONAL REQUIREMENTS: 3 credits															
• CFE97Coop Prep Seminar (0)-prerequisite to the Coop Exper															
• 3 credits: CFE4XX Coop Field Exper (see page 2-Prog Notes, for further details)															
III. CORE CURRICULUM: 45 credits															
<p>▶ All courses taken at Daemen must have a competency. ▶ Only Core Electives may be fulfilled with transfer courses. ▶ No courses in the major (Section # I above) are allowed. ▶ 9 credits must be in upper division (UD) (UD=courses with 300/400 number). ▶ A maximum of 6 credits of SL may be counted in the core. ▶ If LC includes a course in the major, this is OK but credit for the course will count in the major and not in the core.</p>															
1. Required Courses: 15 credits			X											X	
• CMP101 English Composition (3)															
• ECO201 Principles of Microeconomics (3)														X	
• ECO202 Principles of Macroeconomics (3)														X	
• IND101 Sustainable & Critical Relationships (3)															
• MTH131 Calculus & Math for Business & Social Sciences (3)														X	
2. Core Electives: 30 credits:															
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IV. FREE ELECTIVES: 12 credits: ▶ With the exception of Economics (ECO), Mgt Info Systems (MIS), and Mgt Quantitative (MGQ), courses offered by the Accounting and Bus Admin Dept are not allowed. Acc/Bus course designations are: ACC, BA, FIN, HSM, MGT, MKT. ▶ Courses used to fulfill free electives may have but are not required to have a competency.															
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STATUS OF COMPLETION OF COMPETENCIES/REQUIREMENTS:			X		X	X			X	X		0of9		X	

BACHELOR OF SCIENCE/MASTER OF SCIENCE – ACCOUNTING/PROFESSIONAL ACCOUNTANCY

Following is a suggested course sequence for your program. Courses may be offered as indicated and/or at other times. Consult your Advisor for further direction and planning.

N.B.: See Program Notes for information regarding fulfillment of the Mathematics requirement.

YEAR 1

FIRST SEMESTER	SECOND SEMESTER
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LEARNING COMMUNITIES are generally completed in the first year (LC1 in the 1st semester; LC2 in the 2nd semester)

CMP101 English Composition	3	ECO202 Principles of Macroeconomics	3
ECO201 Principles of Microeconomics	3	MIS290 Information Systems in Management	3
IND101 Sustainable & Critical Relationships	3	MTH131 Calculus & Math for Business & Social Sciences	3
MIS280 Computer Studies & Problem Solving	3	(See Program Notes at right)	
CORE ELECTIVES	3	CORE ELECTIVES	6
	15		15

YEAR 2

FIRST SEMESTER	SECOND SEMESTER
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ACC225 Financial Accounting	3	ACC226 Managerial Accounting	3
BA211 Effective Business Communications	3	MGT208 Principles of Management	3
CFE97 Coop Prep Seminar	0+	CORE ELECTIVES AND/OR FREE ELECTIVES	9
MGQ221 Business Statistics I	3		
MKT209 Principles of Marketing	3		
CORE ELECTIVES AND/OR FREE ELECTIVES	3		
	15		15

+CFE97 may be taken in either semester

YEAR 3

FIRST SEMESTER	SECOND SEMESTER
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ACC311 Intermediate Accounting I	3	ACC312 Intermediate Accounting II	3
ACC318 Income Tax Theory	3	ACC315 Cost Accounting	3
FIN325 Corporate Finance	3	Finance Elective – undergraduate level (#’s 100-499)	3
CORE ELECTIVES AND/OR FREE ELECTIVES	6	MGT501 The Global Competitive Framework	3
	15	CORE ELECTIVES AND/OR FREE ELECTIVES	6
			18

YEAR 4

FIRST SEMESTER	SECOND SEMESTER
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ACC415 Advanced Accounting Problems	3	ACC490 Accounting Theory & Professional Ethics	3
ACC420 Auditing	3	BA351 Business Law II	3
BA350 Business Law I	3	CFE4_Coop Field Experience (see Program Notes)	3
MGQ427 Managerial Decision Making	3	MGT502 Ethics for Professionals in a Multicultural World	3
MGT503 Comparative Management	3	CORE ELECTIVES AND/OR FREE ELECTIVES	6
CORE ELECTIVES AND/OR FREE ELECTIVES	3		
	18		18

YEAR 5

FIRST SEMESTER	SECOND SEMESTER
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MAJOR:		MAJOR:	
ACC618 Advanced Taxation	3	ACC630 Global Financial Reporting and Statement Analysis	3
ACC620 Advanced Auditing	3	ACC650 Directed Research in Accounting	3
MGT504 Operational & Technology Issues in Global Business	3	FIN601 Global Monetary System and Capital Markets	3
MKT507 Strategic Planning for the Global Market	3		
	12		9

PROGRAM STRUCTURE/REQUIREMENTS FOR ADMISSION TO THE BS/MS PROGRAM:

PLEASE NOTE: The BS/MS program is a dual degree program. No single degree conferral is granted. Both the BS and MS degrees are conferred upon successful completion of all requirements of the BS/MS curriculum.

Students who wish to pursue the dual-degree BS/MS Accounting/Professional Accountancy program will begin studies as a major in the BS, Accounting program and must formally apply for a change to the dual degree program by completing a Change of Major form with the Registrar’s office. This change will generally occur upon completion of the Sophomore year. Students must meet the following requirements:

- The student must supply 3 recommendations, one from his/her Advisor and the remaining 2 from Accounting/ Business faculty.
 - The student must complete the Request for Upper Division form.
 - Minimum grades of C must be achieved in the following: ACC225; ACC226; BA211; CMP101; ECO201; ECO202; MGQ221; MGT208; MIS280; MIS290; MKT209.
 - A minimum grade point average (GPA) of 3.00
- Students with a GPA of less than 3.0 who wish to pursue the BS/MS program should consult with the Accounting Program Chair regarding conditional acceptance. Students who are conditionally accepted will be allowed to take 3 of the required graduate courses while still being a major in the BS, Accounting program. If minimum grades of B are achieved in each of the 3 graduate courses, the student will file the change of Major form with the Registrar’s office and will be accepted as a matriculating student in the BS/MS program

COURSE LOADS:

YEARS 1 THROUGH 4: Undergraduate tuition rates apply. Maximum of 17 credits allowed for 5 semesters; 3 18- credit hour semesters are allowed with no additional tuition charge. Additional course loads are allowed for students who achieve Dean’s List. Consult the catalogue for details on the Dean’s List privilege.

YEAR 5: Graduate tuition rates and terms apply.

GRADUATION REQUIREMENTS:

A. In addition to those courses referenced under the Program Structure section cited above, minimum grades of “C” must be achieved in the following: ACC311; ACC312; ACC315; ACC318; ACC415; ACC420; ACC490; BA350; BA351; FIN325; 3-credit Finance elective; MGQ427.

B. Overall grade point averages (GPA) of 3.00 in **BOTH** the undergraduate and the graduate portions of the program

PROGRAM NOTES:

- COOP FIELD EXPERIENCE:** Three (3) credits are required and must be taken at the 400 level (upon completion of Junior Year studies). Requirements for participation in Coop are: successful completion of CFE97 Coop Prep Seminar (0 credits); **and** a minimum grade point average (GPA) of 2.5 **and** successful completion of ACC311 & 312 Intermediate Accounting I-II **and** permission of the student’s Advisor.
- MATHEMATICS:** Depending upon Math background, a student may be required to complete lower-level Math courses before enrollment in the required MTH131. Therefore, students who must take additional math courses are encouraged to begin math studies as early as possible.
- PREREQUISITE STUDIES:** As in all majors, all prerequisites for courses in the program must be satisfied.

ACCT.BSMS; ACCT.GR.BSMS
Office of the Registrar (09/08)
(prev rev: 09/07)