B.S. IN ACCOUNTING & BUSINESS
DEGREE REQUIREMENTS (120 credits)
(At least 30 credits must be taken at CSI / 60 credits must be Liberal Arts)
2.5 GPA required for graduation 3.0 GPA required for internships

PATHWAYS GENERAL EDUCATION REQUIREMENTS

Required Core (12 or more credits)
Two English courses and one course each from the other two categories

<table>
<thead>
<tr>
<th>Course</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>English Composition</td>
<td></td>
</tr>
<tr>
<td>ENG 111 Introduction to College Writing</td>
<td>3</td>
</tr>
<tr>
<td>ENG 151 College Writing</td>
<td>3</td>
</tr>
<tr>
<td>Mathematics and Quantitative Reasoning</td>
<td>3-5</td>
</tr>
<tr>
<td>MTH 121, 123, 130, 223, 230, or 231 *</td>
<td></td>
</tr>
<tr>
<td>Life and Physical Sciences</td>
<td>3</td>
</tr>
</tbody>
</table>

Flexible Core (18 credits)
One course from each of the following categories, plus one additional elective course from any category. Cannot take two courses in the same discipline.

<table>
<thead>
<tr>
<th>Course</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>World Cultures and Global Issues</td>
<td>3</td>
</tr>
<tr>
<td>Creative Expression</td>
<td>3</td>
</tr>
<tr>
<td>U.S. Experience in its Diversity (Must take COR 100 to satisfy this)</td>
<td>3</td>
</tr>
<tr>
<td>Individual and Society</td>
<td>3</td>
</tr>
<tr>
<td>Scientific World (1-credit Lab from the College Option also required)</td>
<td>3</td>
</tr>
<tr>
<td>Flexible Core elective</td>
<td>3</td>
</tr>
</tbody>
</table>

College Option (6-12 credits)
Number of credits required depends on student’s status at the time of declaring a baccalaureate major:

- Completed AAS degree: 6 College Option credits required
- >30 credits completed but no AAS: 9 College Option credits required
- <30 credits completed: 12 College Option credits required

Science Labs
Science Lab for Required Core: Life and Physical Sciences | 1
Science Lab for Flexible Core: Scientific World | 1

Additional Courses
Must take courses from the following categories to fulfill the appropriate number of College Option credits, and fulfill the requirements for Contemporary World and Pluralism & Diversity

- 200-level Textual, Aesthetic and Linguistic Analysis
- 200-level Social Science

* Business students are recommended to take MTH 121 for Pathways and MTH 221 for Pre-Major. Students planning to attend graduate school should take a calculus sequence (e.g., 121 & 221, 123 & 231, or 230 & 231)
**BUSINESS & ACCOUNTING PRE-MAJOR** (39-42 credits)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 114</td>
<td>Introduction to Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACC 121</td>
<td>Introduction to Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>MGT 110</td>
<td>Organizational Theory and Management</td>
<td>3</td>
</tr>
<tr>
<td>MKT 111</td>
<td>Marketing</td>
<td>3</td>
</tr>
<tr>
<td>FNC 240/ECO 240</td>
<td>Managerial Finance I</td>
<td>3</td>
</tr>
<tr>
<td>ECO 111</td>
<td>Introduction to Microeconomics</td>
<td>4</td>
</tr>
<tr>
<td>ECO 112</td>
<td>Introduction to Macroeconomics</td>
<td>4</td>
</tr>
<tr>
<td>MGT 230/ECO 230</td>
<td>Statistics</td>
<td>4</td>
</tr>
<tr>
<td>BUS 160</td>
<td>Business Law</td>
<td>3</td>
</tr>
<tr>
<td>BUS 215</td>
<td>Information Management</td>
<td>4</td>
</tr>
<tr>
<td>MATH 221, 231, 236, 130, 230, or 232</td>
<td>3-6</td>
<td></td>
</tr>
</tbody>
</table>

**REQUIREMENTS FOR MAJORS (CONCENTRATIONS) IN ACCOUNTING**

At least 50% of MAJOR must be taken at CSI

**Accounting (37 credits)**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 215</td>
<td>Intermediate Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACC 225</td>
<td>Intermediate Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>ACC 241</td>
<td>Federal Income Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 310</td>
<td>Cost Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>FNC/ECO 345</td>
<td>Managerial Finance II</td>
<td>4</td>
</tr>
<tr>
<td>BUS 260</td>
<td>Business Law II</td>
<td>3</td>
</tr>
<tr>
<td>Related courses*</td>
<td></td>
<td>16</td>
</tr>
</tbody>
</table>

ACC 597 an internship preparing tax returns – VITA (sponsored by the IRS), given only in the Spring semester, is an elective Accounting course. After an intensive, one week of training during the January inter-session, students will prepare tax returns in special centers. Enrollment requires instructor’s permission.

**Accounting CPA (39 credits) as of Spring 2008**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 215</td>
<td>Intermediate Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACC 225</td>
<td>Intermediate Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>ACC 241</td>
<td>Federal Income Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 310</td>
<td>Cost Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>FNC/ECO 345</td>
<td>Managerial Finance II</td>
<td>4</td>
</tr>
<tr>
<td>BUS 260</td>
<td>Business Law II</td>
<td>3</td>
</tr>
<tr>
<td>ACC 250</td>
<td>Accounting Information Systems</td>
<td>4</td>
</tr>
<tr>
<td>ACC 414</td>
<td>Advanced Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACC 415</td>
<td>Problems and Current Issues</td>
<td>3</td>
</tr>
<tr>
<td>ACC 422</td>
<td>Financial Audits</td>
<td>4</td>
</tr>
<tr>
<td>BUS 211</td>
<td>Communications in a Corporate Setting</td>
<td>3</td>
</tr>
</tbody>
</table>

To take the CPA exam, a student must complete 120 semester hours of course work including specific courses in financial accounting and reporting; cost or management accounting, taxation; and auditing. The above sequence has been approved by the NYS Education Department and students who take this sequence will be allowed to take the exam.

Candidates must also complete 30 additional credits (for a total of 150) to qualify for licensure.
REQUIREMENTS FOR MAJORS (CONCENTRATIONS) IN BUSINESS

At least 50% of MAJOR must be taken at CSI

<table>
<thead>
<tr>
<th>International Business (34-36 credits)</th>
<th>Management (26-28 credits) as of Spring 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUS 200 International Business</td>
<td>MGT 210 Management Process (formerly MGT 310)</td>
</tr>
<tr>
<td>ECO 370/FNC 300 International Finance</td>
<td>MGT 320 Organizational Behavior</td>
</tr>
<tr>
<td>BUS 415 Global Strategy and Decision Making</td>
<td>MGT 410 Business Policy</td>
</tr>
<tr>
<td>Foreign Language</td>
<td>MGT 416 Capstone Business Simulation</td>
</tr>
</tbody>
</table>

Note: Students who are exempt from the foreign language course requirement must take additional credits from the courses listed below to complete the 34-36 credits required in the concentration.

1. Business – at least two courses from the following
   - MKT 320 International Marketing
   - MGT 325 International Management
   - BUS 598 Business Internship

2. At least one course from each category below
   2.1 Economics/Political Science
       - ECO 250 International Economics
       - ECO/GEG 252 Economic Geography
       - ECO 356 Economic Growth and Development
       - ECO/POL 251 International Political Economy
       - POL 260 International Politics
       - POL 261 International Organizations

   2.2 Country Focus
       - BUS 420 Global Business Seminar: Doing Business Abroad*

   2.3 Management
       - MGT 210 Management Process (formerly MGT 310)
       - MGT 320 Organizational Behavior
       - MGT 410 Business Policy
       - MGT 416 Capstone Business Simulation
       - Plus two courses chosen from the following list or any other 200 level or higher MGT course

       - MGT 223 Public Administration
       - MGT 314 Small Business Administration
       - MGT 322 Human Resource Management
       - MGT 325 International Management
       - BUS 200 International Business
       - BUS 211 Communications in a Corporate Setting
       - BUS 230 Ethical Issues in Business
       - MKT 215 Principles of Selling

       - Plus any one business related course* 3-4

   3. Finance (30 credits) as of Spring 2008
       - FNC 111 Personal Financial Management
       - FNC/ECO 213 Money & Capital Markets
       - FNC 300/ECO 370 International Finance
       - ACC 315 Analysis of Financial Statements
       - FNC/ECO 345 Managerial Finance II
       - FNC 350 Advanced Corporate Finance
       - FNC/ECO 360 Investment Analysis

       - Plus one course chosen from:
         - ECO 326 Intro. to Mathematical Economics
         - ECO 323 Introduction to Econometrics
         - ECO 310 Economic & Business Forecasting

*See Professor Zimmerman for authorization to apply these courses in the categories shown.
### REQUISITE FOR MAJOR (CONCENTRATION) IN BUSINESS

At least 50% of MAJOR must be taken at CSI

**Marketing (26-28 credits)**
- MKT 211 Advertising 4
- MKT 310 Consumer Behavior 4
- MKT 410 Marketing Research 4
- MKT 420 Marketing Management 4
- MGT 416 Decision Making 4

An additional six to eight credits selected from the following two lists including at least one course from list A:

**A. Marketing courses:**
- MKT 213 Retailing 3
- MKT 215 Principles of Selling 3
- MKT 216 Sales Management 3
- MKT 312 Advertising Copy & Production 4
- MKT 320 International Marketing 4
- MKT 490 Marketing Seminar 3
- MKT 360 Internet Marketing 4

Any additional MKT courses at the 200 level or higher

**B. Additional courses:**
- BUS 200 International Business 3
- BUS 250 Information Processing 3
- BUS 315 Information Security and Risk Management 4
- BUS 598 Business Internship 4
- COM 250 Design and Media Graphics 4
- MGT 324 Introduction to Econometrics 3
- PSY 214 Psychology of Advertising 4
- BUS 211 Communications in a Corporate Setting 3
- FNC 111 Personal Financial Management 3
- ENL 112 Public Speaking 3
- ENL 212 Discussion and Debate 3

**Requirements for Minor in Accounting & Business**

**Accounting (18-20 credits)**
- ACC 114 Introduction to Accounting I 4
- ACC 121 Introduction to Accounting II 4
- ACC 215 Intermediate Accounting I 4
- 2 courses in ACC at the 200 or 300 level 6-8

**Finance (17-18 credits)**
- ACC 114 Introduction to Accounting I 4
- MGT 110 Organizational Management 3
- FNC/ECO 240 Managerial Finance I 3
- FNC/ECO 345 Managerial Finance II 4
- One additional FNC course 3-4

**Information Management (16 credits)**
- MGT/ECO 230 Statistics 4
- BUS 352 Introduction to System Analysis 4
- BUS 205 Data Communication and Networks 4
- BUS 334 Decision Support Systems 4
  or
- ACC 250 Accounting Information Systems 4

**Management (17-18 credits)**
- ACC 114 Intro to Accounting I 4
- MGT 110 Organizational Management 3
- MGT 210 Management Process 4
- MGT 320 Organizational Behavior 4
- 1 additional MGT course at the 200 or 300 level 3-4

**Marketing (18-19 credits)**
- ACC 114 Intro to Accounting I 4
- MKT 111 Marketing 3
- MKT 211 Advertising 4
- MKT 310 Consumer Behavior 4
- 1 additional MKT course at the 200 or 300 level 3-4

**Business (15 credits)**

At least 15 credits from any ACC, BUS, FNC, MGT, or MKT courses or ECO 101

(Not available to Business Majors)