

ACCOUNTING B.S.

*Admissions and internal transfers into this program have been paused

The Bachelor of Science in Accounting prepares the student to work in the fields of public accounting, private corporate accounting, financial accounting, or governmental or institutional accounting. The program is accredited by the I (<http://iacbe.org/>)International Accreditation Council for Business Education (IACBE). (<http://iacbe.org/>)Students wishing to major in accounting must have at least three years of high school mathematics.

Students who specialize in accounting must take Communicating in Organizations (MGT-304 (<https://catalog.dyouville.edu/search/?P=MGT-304>)); Business Law I (LAW-303 (<https://catalog.dyouville.edu/search/?P=LAW-303>)) and Business Law II (LAW-304 (<https://catalog.dyouville.edu/search/?P=LAW-304>)); Principles of Accounting I (ACC-211 (<https://catalog.dyouville.edu/search/?P=ACC-211>)), Principles of Accounting II (ACC-212 (<https://catalog.dyouville.edu/search/?P=ACC-212>)), Intermediate Accounting I (ACC-311 (<https://catalog.dyouville.edu/search/?P=ACC-311>)), Intermediate Accounting II (ACC-312 (<https://catalog.dyouville.edu/search/?P=ACC-312>)), Tax Accounting (ACC-321 (<https://catalog.dyouville.edu/search/?P=ACC-321>)), Cost Accounting (ACC-322 (<https://catalog.dyouville.edu/search/?P=ACC-322>)), Auditing (ACC-401 (<https://catalog.dyouville.edu/search/?P=ACC-401>)), Advanced Accounting (ACC-404 (<https://catalog.dyouville.edu/search/?P=ACC-404>)), Personal Computers for Accountants (ACC-417 (<https://catalog.dyouville.edu/search/?P=ACC-417>)), Corporate Finance (ACC-421 (<https://catalog.dyouville.edu/search/?P=ACC-421>)) and Accounting Internship (ACC-444 (<https://catalog.dyouville.edu/search/?P=ACC-444>)); and two electives from Special Topics in Accounting (ACC-389 (<https://catalog.dyouville.edu/search/?P=ACC-389>)), Special Topics in Accounting Special Topics in Accounting (ACC-390 (<https://catalog.dyouville.edu/search/?P=ACC-390>)), Accounting Theory & Application (ACC-403 (<https://catalog.dyouville.edu/search/?P=ACC-403>)), Accounting CPA Problems (ACC-420), Computers and Computing (CSC-110 (<https://catalog.dyouville.edu/search/?P=CSC-110>)) or Introduction to Programming I (CSC-151 (<https://catalog.dyouville.edu/search/?P=CSC-151>)); Macroeconomics (ECO-201 (<https://catalog.dyouville.edu/search/?P=ECO-201>)), Microeconomics (ECO-202 (<https://catalog.dyouville.edu/search/?P=ECO-202>)), Statistics (ECO-207 (<https://catalog.dyouville.edu/search/?P=ECO-207>)) and Money and Banking (ECO-328 (<https://catalog.dyouville.edu/search/?P=ECO-328>)); International Business (MGT-411 (<https://catalog.dyouville.edu/search/?P=MGT-411>)). All accounting majors take Accounting Internship (ACC-444 (<https://catalog.dyouville.edu/search/?P=ACC-444>)) for a minimum of 3 credit hours. A waiver of this requirement will be given only in exceptional circumstances as determined by the department chair. If a waiver is granted, the student must take another minimum 3-credit course stipulated by the department chairman in consultation with the student's advisor.

A student must earn at least a C in each course required for the major. A minimum of 15 credits in accounting courses and at least half (30) of the credits in the major must be earned at D'Youville. A student may repeat no more than three major courses in the total program.

Code	Title	Credits
	General Education Requirements	30
	Liberal Arts and Science Electives	27

Total Credits for Major	63
Total Credits	120

Course Requirements for the Major

Code	Title	Credits
ACC-211	Principles of Accounting I	3
ACC-212	Principles of Accounting II	3
ACC-417	Personal Computers for Accountants	3
ACC-444	Accounting Internship	3
MGT-304	Communicating in Organizations	3
LAW-303	Business Law I	3
LAW-304	Business Law II	3
ECO-201	Macroeconomics	3
ECO-202	Microeconomics	3
ECO-207	Statistics	3
MGT-411	International Business	3

Total Credits	33
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Requirements for the Accounting Major

Code	Title	Credits
ACC-311	Intermediate Accounting I	3
ACC-312	Intermediate Accounting II	3
ACC-321	Tax Accounting	3
ACC-322	Cost Accounting	3
ACC-401	Auditing	3
ACC-404	Advanced Accounting	3
ACC-421	Corporate Finance	3
ECO-328	Money and Banking	3

Select two of the following electives: 6

ACC-390	Special Topics in Accounting	3
ACC-403	Accounting Theory & Application	3

Total Credits	30
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Academic Regulations

To be in good standing, students must do the following:

- Maintain term (semester/summer) and cumulative averages of 2.0.
- Maintain a minimum grade of C in all 100- to 400-level courses required in the major and for all other courses required for the major.
- Students experiencing academic difficulties may be required to decelerate their progress until an acceptable level of general academic performance is achieved. Permission to decelerate in the program must be obtained from the chair of the department of business.
- Students at the undergraduate level can be placed on program probation a maximum of two consecutive terms or a total of three nonconsecutive terms. Students who exceed these limits are dismissed.

Academic Probation

A student will be placed on program academic probation when there is failure to satisfy specific program academic standards or regulations. A student will be placed on academic probation for the two full-time terms

(i.e., semesters and/or summers) which immediately follow the date of probation. All students on program academic probation must meet the academic standards for their classification (undergraduate/graduate). Failure to meet the academic standards during a probationary period will result in dismissal from the program.

Students placed on academic probation are not permitted to advance to subsequent terms of study until the academic deficiency which resulted in the probation status has been remedied. The student will remain on probation for two terms in which full-time coursework, or its equivalent, is satisfactorily completed.

Students may appeal the decision of dismissal from the accounting program to the chair of the department of business. The appeal is initiated with a letter from the student to the department chair that describes the extenuating circumstances that limited academic performance. The department chair then presents the appeal to the business faculty for consideration. If the appeal is accepted, the student will remain on program academic probation for two full-time terms and must satisfy the criteria of probation.

Student Conduct

Students enrolled in the D'Youville College business programs are expected to demonstrate high standards of personal behavior and professional conduct in the academic and fieldwork assignments. Academic dishonesty of any form will not be tolerated by the program faculty. College policy regarding academic dishonesty will be followed with the recommendation that the offender be dismissed from the business program.

Admission requirements for applicants entering as freshmen are as follows:

- a. A high school average of at least 80 percent

The admission requirement for transfer students is a minimum G.P.A. of 2.5. Transfer students are also strongly advised to include letters of recommendation and a letter of intent with their application. Students with a G.P.A. of lower than 2.5 may be considered for conditional acceptance on an individual basis. Conditionally accepted students can matriculate after completing four undergraduate or graduate courses, as appropriate, with a grade of B or better.