

# ACCOUNTING/ INTERNATIONAL BUSINESS B.S./M.S.

The revised section 52.13 (b)(2) of the Accounting Regulations requires that "on or after August 1, 2004, public accountancy programs registered for licensure purposes must be baccalaureate or higher degree programs that, by requisites or prerequisites, consist of at least 150 semester hours or their equivalent." These 150 hours must include a minimum of 33 semester (or equivalent) hours in the professional accounting content area, a minimum of 36 semester (or equivalent) hours in the general business content area and a minimum of 60 semester (or equivalent) hours in the liberal arts and sciences content area. The accounting program at D'Youville College fulfills these requirements by combining its existing B.S. in accounting program with its M.S. in international business program.

Both the B.S. Accounting and the M.S. International Business programs are accredited by the International Accreditation Council for Business Education (IACBE). (<http://iacbe.org/>)

Admission and internal transfers into this program has been paused for the 2022-2023 academic year.

Code	Title	Credits
	General Education Requirements	30
	Liberal Arts and Science Electives	28
	100-400 Level Requirements Specified by the Program	60
	500-600 Level Requirements Specified by the Program	36
	<b>Total Credits</b>	<b>154</b>

## Course Requirements for the Major 100- to 400 Level Requirement as Specified by the Program

Code	Title	Credits
ACC-211	Principles of Accounting I	3
ACC-212	Principles of Accounting II	3
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-417	Personal Computers for Accountants	3
ACC-421	Corporate Finance	3
ACC-444	Accounting Internship	3
	Select two of the following electives:	6
ACC-390	Special Topics in Accounting Special Topics in Accounting	
ACC-403	Accounting Theory & Application	
ACC-420	Accounting CPA Problems	
ECO-207	Statistics	3
ECO-328	Money and Banking	3
LAW-303	Business Law I	3

LAW-304	Business Law II	3
MGT-304	Communicating in Organizations	3
MGT-407	Operations Management	3
MGT-411	International Business	3
	<b>Total Credits</b>	<b>60</b>

## 500 - 600 Level Requirements as Specified by the Program

Code	Title	Credits
IB-501	Theoretical Concepts in Global Economics	3
IB-503	International Econ Finance & Accounting	3
IB-505	International Negotiation & Comm. Communications	3
IB-602	Multinational Corporate Finance	3
IB-604	International Marketing & Research	3
IB-608	Multinational Strategic Management	3
IB-610	International Financial Reporting	3
IB-612	International Bus Elective	3
IB-620	International Business Fieldwork	3
GRA-600	Theory Development	3
GRA-621	Applied Research Methods	3
GRA-622	Applied Research Project Seminar	3
	<b>Total Credits</b>	<b>36</b>

## Undergraduate Academic Regulations

To be in good standing during the first three years of the program, students are responsible for the following:

1. Maintain term (semester/summer) and cumulative averages of 2.0
2. They must 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 who fail to obtain a grade of C in a required course for the major at the undergraduate level will not be permitted to enroll in major courses having an IB prefix at the 500 and 600 levels until the course is repeated with a minimum grade of C. If space is available, a course must be repeated with permission of the program faculty the next time it is offered. A course may be repeated only once.
3. Undergraduate program 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.
4. 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.

## Graduate Academic Regulations

To be in good standing during the fourth and fifth years of the program, students are responsible for the following:

1. Must maintain a minimum semester/summer and cumulative average of at least 3.0.
2. No more than a total of two courses with grades lower than B are applicable to the graduate level. This policy applies to all 500- and

600-level courses. A grade of C- or lower is not applicable to the degree in international business.

3. Students who fail to achieve a minimum grade of C for any course included in the graduate portion of the program (500- or 600- level courses) might not be permitted to enroll for subsequent semesters of the graduate portion until the course has been successfully repeated with a minimum grade of C.
4. Students can be on probation for one term during their graduate portion of the program. Probation is for one full-time term. Dismissal occurs if, within the one term probation period, program requirements are not met (GPA 3.0, and no more than two courses below a grade of "B").
5. Students are required to obtain permission of program faculty prior to registration in fieldwork internships included in the graduate portion of the program. Permission may be denied on the basis of demonstrated weakness or inability to meet the program's academic or professional standards.
6. All fieldwork assignments must be completed with a satisfactory (S) grade. Students receiving an unsatisfactory (U) grade for a fieldwork assignment must receive formal approval of program faculty to repeat the fieldwork experience. A student will not be permitted to repeat an unsatisfactorily completed fieldwork more than once.

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.

Applicants holding other baccalaureate degrees at the time of admission are not required to satisfy the Universities General Education program. However, foreign language (12 credits), economics (Macroeconomics (ECO-201) and Microeconomics (ECO-202)) and accounting (ACC courses) requirements must be met prior to advancement to the fifth year of study. In addition, it is highly recommended that transfer students gain competence in word processing and other basic computing skills prior to entering the program. Please note that students are admitted directly into the program and do not have to reapply for admission to the upper division of the program.

## Academic Probation

A student will be placed on program academic probation when there is failure to satisfy program academic standards or regulations. A student will be placed on academic probation for the immediate term (semester/summer) following 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 probational period will result in dismissal from the program.

Students may appeal a decision of dismissal from the international business program to the chair of the department of business. The appeal is initiated with a letter from the student to the chair of the department that describes extenuating circumstances that limited academic performance. The chair of the department will render a decision and inform the student of that decision via written letter.

## 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.

## International Business Courses

Graduate courses (500 and 600 levels) offered by the international business program are listed below. Undergraduate college-core and business-core courses, such as management, law or foreign language, are described in the appropriate sections for each discipline. Graduate courses with the prefix GRA are described in the graduate catalog.

Admission requirements for applicants entering as freshmen are as follows:

1. High school average of at least 80 percent.