

**LEHMAN COLLEGE
OF THE
CITY UNIVERSITY OF NEW YORK**

Department of Economics and Business

Curriculum Change

Hegis Code: 0502

Program Code: 02567

1. **Type of Change:** Change in course requirements and matriculation conditions in BS in Accounting
2. **From: [67]-CREDIT MAJOR IN ACCOUNTING, B.S.**

In order to earn the B.S. in Accounting, a student must complete a total of 120 credits, 60 of which will be in liberal arts.

Effective Fall 2009, college C.P.A. programs registered with the New York State Education Department must offer a curriculum consisting of a minimum of 150 credit hours. In line with this change, as of Fall 2009, the Department of Economics and Business offers, in addition to the B.S. in Accounting, an M.S. in Accounting program for those students who choose to take the additional 30 credits toward this graduate degree. However, specific admission requirements are in place to gain admittance to the M.S. in Accounting program. Contact the Department for details.

Professional Credits (60)

- 6 in business economics: BBA 168-169
- 33 in accounting: ACC 171, 272, 334-335, 342, 348, 439-440, 441, 442, 444
- 3 in an ACC elective to be chosen from ACC 445, 446, or 449
- 6 in law: BBA 336-337 or BBA 339-340
- 6 in finance: BBA 207 and either BBA 308 or BBA 310
- 6 in quantitative methods for business: BBA 303-403

Credits in Other Departments ([7])

- 3 in business writing: ENW 300
- [4 in mathematical analysis: [[MAT 174 or 175]

NOTE: All students are admitted to this major on a provisional basis. To maintain matriculation, the enrollees must attain a minimum cumulative index of 2.7 (B-) in the first four ACC-prefixed courses they will have taken at Lehman College at first trial. Students who fail to fulfill this condition will be removed from the BS in Accounting program. These students cannot switch to BBA. However, they may switch to BA in Economics or BA in Accounting. These students may also count the previously taken ACC-prefixed courses toward a minor in Accounting.

3. To: 63-CREDIT MAJOR IN ACCOUNTING, B.S.

In order to earn the B.S. in Accounting, a student must complete a total of 120 credits, 60 of which will be in liberal arts.

Effective Fall 2009, college C.P.A. programs registered with the New York State Education Department must offer a curriculum consisting of a minimum of 150 credit hours. In line with this change, as of Fall 2009, the Department of Economics and Business offers, in addition to the B.S. in Accounting, an M.S. in Accounting program for those students who choose to take the additional 30 credits toward this graduate degree. However, specific admission requirements are in place to gain admittance to the M.S. in Accounting program. Contact the Department for details.

Professional Credits (60)

- 6 in business economics: BBA 168-169
- 33 in accounting: ACC 171, 272, 334-335, 342, 348, 439-440, 441, 442, 444
- 3 in one ACC elective to be chosen from ACC 445, 446, or 449
- 6 in law: BBA 336-337 or BBA 339-340
- 6 in finance: BBA 207 and either BBA 308 or BBA 310
- 6 in quantitative methods for business: BBA 303-403

Credits in Other Departments (3)

- 3 in business writing: ENW 300

NOTE: All students are admitted to this major on a provisional basis. To maintain matriculation, the enrollees must attain a minimum cumulative index of 2.7 (B-) in the first four ACC-prefixed courses they will have taken at Lehman College at first trial. Students who fail to fulfill this condition will be removed from the BS in Accounting program. These students cannot switch to BBA. However, they may switch to BA in Economics or BA in Accounting. These students may also count the previously taken ACC-prefixed courses toward a minor in Accounting.

4. Rationale:

The word "an" is replaced by "one" for clarity under "Professional Credits (60).

No BA or BS programs in Accounting in our region specifically require Calculus in their curriculums and no MS programs Accounting require Calculus as an undergraduate prerequisite. The inclusion of the MAT174/175 requirement at Lehman unnecessarily increases the total credit requirements in the BS in Accounting to 67 notwithstanding the fact that our program already offers a solid quantitative foundation effectively provided by BBA 303-403 and ACC 348. As such, MAT 174/175 should be removed from the requirements of this degree.

5. Date of Departmental Approval: 4 May 2011