

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

**DEPARTMENT OF ACCOUNTING**

**CURRICULUM CHANGE**

Name of Program and Degree Award: Accounting, B.A.

Hegis Number: 0502.00

Program Code: 02568

Effective Term: Fall 2026

1. **Type of Change:** Degree Requirements

2. **FROM:**  
**Accounting, B.A.**

Completion of this major qualifies students for positions in private and public accounting.

**Additional Comments:**

**This major has been registered with the New York State Department of Education as one in which a minimum of 50% of major courses can be completed online.**

Major Requirements - Overall

Earn at least ~~43~~44 credits

Additional Comments:

This major has been registered with the New York State Department of Education as one in which a minimum of 50% of major courses can be completed online.

Major Requirements - Core Courses

Business Economics

**Earn at least 6 credits from the following:**

ECO 166 - Introduction of Macroeconomics

ECO 167 - Introduction to Microeconomics

Accounting

**Earn at least 30 credits from the following:**

ACC 171 - Principles of Accounting I

ACC 272 - Principles of Accounting II

ACC 334 - Intermediate Accounting I

ACC 335 - Intermediate Accounting II

ACC 342 - Advanced Accounting

ACC 348 - Computer-Based Accounting  
ACC 439 - Cost Accounting I  
ACC 440 - Cost Accounting II  
ACC 441 - Auditing  
ACC 442 - Introduction to Federal Taxation

Law

**Earn at least 6 credits from the following:**

BBA 336 - Business Law I  
BBA 337 - Business Law II  
OR BBA 339 - Commercial Transactions  
BBA 340 - Internet Law

Finance

**Earn at least 6 credits from the following:**

BBA 207 – Principles of Finance  
BBA 308 – Corporation Finance  
OR BBA 310- Security and Investment Analysis

Quantitative Methods for Business

**Earn at least 6 credits from the following:**

~~BBA 303 – Business Statistics I~~  
~~BBA 403 – Intermediate Business Statistics II~~

Business Writing

**Earn at least 3 credits from the following:**

ENW 300 – Business Writing

Career Readiness

**Earn at least ~~1-2~~ credits from the following:**

**~~Complete all of the following courses:~~**

CED 201 - Business Career Exploration: Self-Assessment, Discovery and Preparation  
CED 301 - Business Career Goals, Networking and Strategies

3. IQ:

**Accounting, B.A.**

Completion of this major qualifies students for positions in private and public accounting.

**Additional Comments:**

**This major has been registered with the New York State Department of Education as one in which a minimum of 50% of major courses can be completed online.**

Major Requirements - Overall

Earn at least 44 credits

Additional Comments:

This major has been registered with the New York State Department of Education as one in which a minimum of 50% of major courses can be completed online.

Major Requirements - Core Courses

Business Economics

**Earn at least 6 credits from the following:**

ECO 166 - Introduction to Macroeconomics

ECO 167 - Introduction to Microeconomics

Accounting

**Earn at least 30 credits from the following:**

ACC 171 - Principles of Accounting I

ACC 272 - Principles of Accounting II

ACC 334 - Intermediate Accounting I

ACC 335 - Intermediate Accounting II

ACC 342 - Advanced Accounting

ACC 348 - Computer-Based Accounting

ACC 439 - Cost Accounting I

ACC 440 - Cost Accounting II

ACC 441 - Auditing

ACC 442 - Introduction to Federal Taxation

Law

**Earn at least 6 credits from the following:**

BBA 336 - Business Law I

BBA 337 - Business Law II

OR BBA 339 - Commercial Transactions

BBA 340 - Internet Law

Finance

**Earn at least 6 credits from the following:**

BBA 207 – Principles of Finance

BBA 308 – Corporation Finance

OR BBA 310- Security and Investment Analysis

Quantitative Methods for Business

**Earn at least 6 credits from the following:**

ECO 302 – Economic and Business Statistics

BBA 400 – Business Analytics

Business Writing

**Earn at least 3 credits from the following:**

## ENW 300 – Business Writing

Cooperative Education**Earn at least 2 credits from the following:**

CED 201 - Business Career Exploration: Self-Assessment, Discovery and Preparation

CED 301 - Business Career Goals, Networking and Strategies

**4. Rationale:**

In today's increasingly competitive job market—especially in regions like New York and its surrounding areas—business graduates must demonstrate strong career readiness skills upon graduation. This need is particularly critical for Lehman students, many of whom are first-generation and immigrant students balancing demanding coursework, employment, and family responsibilities, often with limited opportunities for professional development. Recognizing these challenges, the School of Business now requires all majors to complete two sequential career-preparedness courses. The first course introduces the fundamentals of career readiness, guiding students in making informed decisions about their academic majors and career paths, and then develops essential skills—such as communication, professionalism, career planning, and networking—that prepare them to enter the workforce with confidence. Because both career readiness courses carry the CED (Cooperative Education) prefix, which designates experiential learning courses at Lehman College, the category title is updated from “Career Readiness” to “Cooperative Education.” This change aligns the curriculum with Lehman's broader cooperative education framework.

In a data-driven work environment, accounting students need to understand not only statistical concepts but also how data is applied through analytics and the use of technology. Modern organizations generate and depend on vast amounts of data to guide decisions and improve operations, making data literacy a fundamental skill for accounting graduates. To better prepare students for this reality, the curriculum replaces the two traditional statistics courses (BBA 303 and BBA 403) with ECO 302 and BBA 402. ECO 302 offers a solid foundation in statistical theory and methods relevant to economics, business, and accounting, while BBA 402 focuses on business analytics—the practical use of quantitative tools to interpret data and support informed decision-making. Together, these courses strengthen students' analytical and technological capabilities, enabling them to turn raw data into meaningful business and accounting insights.

**4. Date of departmental approval: 11/14/2025**

**LEHMAN COLLEGE**  
**OF THE**  
**CITY UNIVERSITY OF NEW YORK**  
**DEPARTMENT OF ACCOUNTING**  
**CURRICULUM CHANGE**

Name of Program and Degree Award: Accounting, B.S.

Hegis Number: 0502.00

Program Code: 02567

Effective Term: Fall 2026

1. **Type of Change:** Degree Requirements

2. **From:**  
**Accounting, B.S.**

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

Effective Fall 2009, college CPA 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.

Major Requirements - Overall  
**Earn at least ~~64~~ 65 credits**

**Additional Comments:**

All students are admitted to this major on a provisional basis. The B.S. in Accounting major is designed to help students prepare for professional certification in Accounting. To enroll and/or maintain matriculation in the B.S. in Accounting major, students must attain a minimum cumulative index of 2.7 (B-) in the first four required Department courses completed at Lehman College that count toward the major. Only the first grades earned in each course are counted in computing the index. Students who fail to attain and maintain this minimum index will not be allowed to enter or continue in the B.S. in Accounting major but can enroll in, or change to, the B.A. in Accounting major or a minor in Accounting.

**This major has been registered with the New York State Department of Education as one in which a minimum of 50% of major courses can be completed online.**

## Major Requirements - Professional Credits

### Economics

**Earn at least 6 credits from the following:**

ECO 166 - Introduction of Macroeconomics

ECO 167 - Introduction to of Microeconomics

### Accounting

**Earn at least 36 credits from the following:**

ACC 171 - Principles of Accounting I

ACC 272 - Principles of Accounting II

ACC 334 - Intermediate Accounting I

ACC 335 - Intermediate Accounting II

ACC 342 - Advanced Accounting

ACC 348 - Computer-Based Accounting

ACC 439 - Cost Accounting I

ACC 440 - Cost Accounting II

ACC 441 - Auditing

ACC 442 - Introduction to Federal Taxation

ACC 444 - Advanced Accounting Problems

ACC 445 - Forensic Accounting

OR ACC 446 - Nonprofit and International Accounting

OR ACC 449 - Taxation of Business Entities

### Law

**Earn at least 6 credits from the following:**

BBA 336 - Business Law I

BBA 337 - Business Law II

### Finance

**Earn at least 6 credits from the following:**

BBA 207 - Principles of Finance

BBA 308 - Corporation Finance

OR BBA 310 - Security and Investment Analysis

### Quantitative Methods for Business

**Earn at least 6 credits from the following:**

~~BBA 303 - Business Statistics I~~

~~BBA 403 - Intermediate Business Statistics II~~

### Business Writing

**Earn at least 3 credits from the following:**

ENW 300 - Business Writing

### Career Readiness

**Earn at least 1-2 credits from the following:**

CED 201 - Business Career Exploration: Self-Assessment, Discovery and Preparation

CED 301 - Business Career Goals, Networking and Strategies

3. **To:** Underline the changes**Accounting, B.S.**

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

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Major Requirements - Overall

**Earn at least 65 credits****Additional Comments:**

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Quantitative Methods for Business

**Earn at least 6 credits from the following:**

ECO 302 – Economic and Business Statistics  
BBA 402 – Business Analytics

Business Writing

**Earn at least 3 credits from the following:**

ENW 300 - Business Writing

Cooperative Education

**Earn at least 2 credits from the following:**

CED 201 - Business Career Exploration: Self-Assessment, Discovery and Preparation  
CED 301 - Business Career Goals, Networking and Strategies

**4. Rationale:**

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5. **Date of departmental approval:** 11/14/2025