

1. B.B.A. in General Accounting

The B.B.A. in General Accounting is a new program that replaces the B.S. in Internal Accounting and is effective starting Spring 2023. Program requirements are as follows:

The B.B.A. in General Accounting is a 120-credit program providing students with the accounting skills needed for jobs in business or government. It does not provide all the courses needed to qualify for licensure as a CPA in New York State. New York State currently requires applicants for licensure to have 150 credits of education, including 33 credits in accounting and tax, and 36 credits in business subjects.

Students who intend to pursue CPA licensure may consider several different paths. The first is to major in the 120-credit B.B.A. in General Accounting, and then complete 30 credits in the Brooklyn College M.S. in Accounting program. The second is to major in the 150 credit B.S. in Public Accounting and Business Management. Both of these options are approved by the New York State Education Department. The third is to major in the B.S. in Accounting and then obtain a master's degree other than the Brooklyn College M.S. in Accounting, containing at least 30 credits. A fourth option, for students with a prior bachelor's degree, is to complete the Auditing and Assurance Concentration" of this program, which contains 33 credits in accounting and tax, and 36 in other business related subjects. Students taking the third and fourth options will have to obtain approval of state authorities that their program meets licensure requirements.

Department requirements (74-84 credits)

A. Business Core (46-50 credits):

All of the following: Accounting 2001 or equivalent, Accounting 3001, Accounting 3201, Computer and Information Science 1050 or Computer and Information Science 1110 or Computer and Information Science 1115 ; Economics 2100 or Business 2100; Economics 2200 or Business 2200; Business 3100; Business 3200; [Business 3330] or Finance 3330; Economics 3400 or Business 3400 or Mathematics 2501 or Psychology 3400 or Sociology 2112; Business 3421; Business 3430 or Computer and Information Science 2531. [Business 3310] or Finance 3310; Communication Arts, Sciences, and Disorders 2623; Philosophy 3314, Math 1006 or Math 1021, or placement into Mathematics 1011, 1012, 1026, 1201, 1206, or any Mathematics course numbered 2000 or higher.

Accounting Core courses (19 credits):

All of the following with a grade of C or better: Accounting ~~2004~~, 3011, 3021, 3041, 3051, 3101, and 4501W.

B. Concentration Requirements (9-15 credits)

Students must complete a minimum of 9 credits in one of the following concentrations:

General Accounting Concentration (9 credits)

This concentration allows students freedom to select accounting courses that suit their interest and future plans.

Students must take three electives, from among ACCT courses with numbers of 3000 or above.

Auditing and Assurance Concentration (15 credits)

This concentration is designed for students interested in careers in public accounting, who wish to take 33 credits in accounting, and another 36 credits in business-related subjects, as part of a plan to meet New York State educational requirements for licensure as a CPA. However, graduates of this program will still need to have a total of 150 credits to meet the educational requirements, and will need to obtain approval with state authorities that their individual program meets licensure requirements.

Students must take all of the following: Accounting 4001; Accounting 4011, Accounting 4502; Accounting 4101; and Accounting 4201.

Students preparing for the CPA examination tax discipline exam are strongly encouraged to take Accounting 4211.

Students majoring in accounting must achieve a grade of C or better in all courses starting with an Accounting prefix. No accounting course may be taken more than three times by an accounting major. Students taking a specific accounting course three times without achieving a grade of C or better (this includes INC, W, WN, WU, WF, and ABS grades), may not take that course again and will not be permitted to major in accounting at Brooklyn College.

Writing-Intensive Requirement: Students are required to take at least one writing-intensive course (W course).

The department chair or designee may allow substitutions for one or more of these requirements consistent with the educational goals of the program.

2. B.S. Degree Program in Public Accounting and Finance

B.S. degree program in public accounting and finance

This 150-credit undergraduate program is designed to allow students to meet the requirements of New York State for licensure as a CPA, while also obtaining sufficient required courses in the Finance major (to receive a B.S. degree in Public Accounting and Finance).

New York State currently requires candidates for licensure to have a total of 150 credits, including 33 credits in accounting and tax, and a total of 69 credits in business. In addition to this program, students who are interested in accounting careers should consider the B.B.A. in General Accounting, the B.S. in Public Accounting and Business Management and a combination of the B.B. A. in General Accounting and the M.S. in Accounting.

Program requirements (90 - 94 credits)

A. Business Core (40 - 44 credits)

Students must complete all of the following:

Accounting [2001](#), Accounting [3001](#), Accounting [3201](#), Business [2100](#)/Economics [2100](#), Business [2200](#)/Economics [2200](#), Business [3100](#), Business [3200](#), Finance [3310](#), Business [3400](#)/Economics [3400](#) or Math [2501](#) or Sociology [2112](#) or Psychology [3400](#); Business [3421](#) or Computer and Information Science [2590](#); Communications Arts, Sciences and Disorders [2623](#); Computer and Information Science [1050](#); Philosophy [3314](#).

Students must also complete Math [1006](#) or [1021](#) or receive placement into Math [1011](#), [1012](#), [1026](#), [1201](#), [1206](#) or any Math course numbered 2000 or higher.

B. Additional Quantitative Course (4 credits)

Math [1231](#)

C. Accounting and Law Courses beyond Business Core (34 credits)

Students must complete all of the following:

Accounting [3011](#), [3021](#), [3041](#), [3051](#), [3101](#), [4001](#), [4011](#), [4101](#), [4201](#), [4501W](#), [4502](#) or [7108X](#)

D. Finance Courses beyond Business Core (12 credits)

Students must complete all of the following:

Finance [3311](#), Finance [3330](#),

Any two finance courses from:

Finance [3340](#), [3350](#), [3377](#), [3380](#), [3390](#), [4300W](#), [5310](#), [5330](#), [5350](#)

Students must achieve a grade of C or better in each of the required Accounting and Finance courses. No Accounting and Finance course may be taken more than three times by a student in this major. Students taking a specific Accounting or Finance course three times without achieving a grade of C or better (this includes INC, W, WN, WU, WF, and ABS grades), may not take that course again and will not be permitted to complete this major or any other Accounting or Finance major at Brooklyn College.

3. Health and Nutrition Sciences

The concentration in Food and Nutrition within the B.S. in Health and Nutrition requires HNSC 2240, a requirement that was inadvertently omitted from the 2022–2023 Bulletin.