

ACCOUNTING/INTERNATIONAL BUSINESS

DEGREE: 5-YEAR B.S. IN ACCOUNTING/M.S. IN INTERNATIONAL BUSINESS

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. The program is accredited by the International Assembly of Collegiate Business Education (IACBE).

ADMISSIONS REQUIREMENTS

Admission requirements for applicants entering as freshmen are as follows:

1. Combined SAT scores of at least 1000 (math and verbal) or ACT equivalent
2. High school average of at least 85 percent
3. High school ranking in the upper half of class

Students must also demonstrate successful completion of two years of mathematics. One year of foreign language is recommended, but not mandatory. Although D’Youville does not mandate that letters of recommendation or a letter of intent to study a specific discipline be included with the application, students applying to the accounting and international business B.S./M.S. program are strongly advised to include these documents with their application.

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 college’s core curriculum. However, foreign language (12 credits), economics (ECO 201 and 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 REGULATIONS

To be in good standing during the first three years of the program, students must do the following:

1. Maintain semester and cumulative averages of 2.5
2. 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 only once. Any academic deficiency beyond the first program academic probation will result in dismissal from the program.

GRADUATE ACADEMIC REQUIREMENTS:

To be in good standing during the fourth and fifth years of the program:

1. A student must maintain a minimum semester 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 a 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) will 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. If space is available, the course must be repeated the next time it is offered.
4. 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.
5. 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.

COURSE REQUIREMENTS

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COURSE REQUIREMENTS FOR THE MAJOR:

100- to 400-level requirement as specified by the program:

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| 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 444 | Internship..... | 3 |
| ACC Electives | (Two Electives from ACC 420, 407, 403 or 412)..... | 6 |
| ECO 207 | Business Statistics..... | 3 |
| ECO 328 | Money and Banking..... | 3 |
| LAW 303 | Business Law I..... | 3 |
| LAW 304 | Business Law II..... | 3 |
| MGT 304 | Communication in Organizations..... | 3 |
| MGT 407 | Management Decision Making..... | 3 |
| MGT 411 | International Business..... | 3 |
| ACC 417 | PCs for Accountants..... | 3 |
| MGT 421 | Corporate Finance..... | 3 |

500- to 600-level requirement as specified by the program:

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| IB 501 | Theoretical Concepts in Global Economics..... | 3 |
| IB 503 | International Economics, Finance and Accounting..... | 3 |
| IB 505 | International Negotiations and Communications..... | 3 |
| IB 602 | Multinational Corporate Finance..... | 3 |
| IB 604 | International Marketing and Research..... | 3 |
| IB 608 | Multinational Strategic Management..... | 3 |
| IB 610 | Multinational Financial Reporting..... | 3 |
| IB 612 | IB Elective: Special Topics..... | 3 |
| IB 620 | International Business Fieldwork..... | 3 |
| GRA 600 | Theory Development..... | 3 |
| GRA 621 | International Business Project Seminar - I..... | 3 |
| GRA 622 | International Business Project Seminar - II..... | 3 |

College Core Requirements.....58

100-400 Level Requirements

Specified by the Program..... 60

500-600 Level Requirements

Specified by the Program.....36

Total 154

BIOLOGY

B.S. PROGRAM: This program has been designed to satisfy the admission requirements of medical, dental, veterinary, physical therapy, pharmacy and chiropractic schools and provides a sound preparation for many graduate programs in the sciences. Students interested in a degree in physical therapy will matriculate in a sequential-degree, entry-level P.T. program (B.S. in biology + D.P.T. program). Entering freshmen matriculate in and complete a B.S. in biology degree under the program administration of the math and natural sciences department. Upon completion of the B.S. in biology, qualified graduate students then move directly into the three-year doctor of physical therapy program (D.P.T.).

A total of 38 hours in biology, including BIO 101-102, 302, 303 and 312 are required. BIO 302 should be taken in the second year, 303 in the junior year and 312 in the senior year. The additional 18 credit hours must be selected from BIO 107, 108, 208/608, 218, 229, 240 or 339/639, 242, 304, 310/610, 317, 320, 342, 389-390, 403, 407-410, 479-480 and 659/660. CHE 101-102, 219-220, MAT 125-126 and PHY 101-102 are also required. It is expected that courses that have accompanying laboratory sections will be completed as well.

In addition to the above science courses, many medical schools stress the need for applicants with a broad and humanities-based education. After consulting their advisor, students should select courses in philosophy, ethics, history and literature to contribute to their liberal arts education. A pre-medical advisory committee, gives students current information about medical schools. A faculty advisor will advise students interested in graduate school possibilities. The department also offers assistance for the student to prepare for graduate school entrance exams (e.g., GRE, MCAT, DAT and VAT).

B.A. PROGRAM: This program has fewer required courses in mathematics, chemistry and physics and a lesser requirement of biology electives than the B.S. program. It is intended for those who do not wish to pursue an advanced degree in biology or medicine. It is for those who wish to teach high school biology or to combine biology with another concentration, e.g., nursing, preparation for physician assistant or with a structured minor. A total of 34 credit hours in biology including BIO 101-102 or its equivalent, 302, 303 and 312, is required. The additional 14 credit hours must be selected from BIO 107, 108, 208/608, 218, 229, 240 or 339/639, 242, 304, 310/610, 317, 320, 342, 389-390, 403, 407-410, 479-480 and 659/610. CHE 101-102, 219 and one semester of mathematics chosen from MAT 117, 120, 123 or 125 are also required.