PROFESSIONAL ACCOUNTING (BS)

Chair: Ian J. Redpath, JD, LLM

Introduction

To become a licensed Certified Public Accountant (C.P.A.), all states require students to complete 150 credit hours of instruction at an accredited college or university. In the state of New York, students can take the C.P.A. exam after only completing 120 credit hours of instruction, but before receiving a C.P.A. license, individuals must complete an additional 30 credit hours of instruction as well as complete one year of full-time work experience in the accounting field. Because a traditional Bachelor's degree program in New York usually requires 120 credit hours of course work, colleges and universities have developed alternative ways for accounting students to meet the 150 credit hour standard required for professionals who wish to become licensed Certified Public Accountants.

One option available at Canisius University is for students to complete an undergraduate program consisting of 150 credit hours of instruction leading to a Bachelor of Science Degree in Professional Accounting. This degree can be combined with a second major or taken as a stand-alone degree. This program usually takes 5 years to complete, but with proper planning can be completed in 4 1/2 years. AP credits may also reduce completion time. This program is registered with the State of New York and qualifies a graduate to take the C.P.A. examination and become fully licensed once all other New York State requirements have been met. In addition to the BS in Professional Accounting, 150 Hr. Program, Canisius offers other 150 Hr. programs that might provide additional benefits to qualified students. Students are strongly encouraged to discuss their career goals and learn about C.P.A. licensing early in their college career by meeting with their academic adviser.

Licensure Disclosure

Before enrolling in any academic degree or certificate program with the intent to seek a professional license or certification in your state, it is vital that you determine whether the academic program will support or fulfill requirements for that license or certification. We advise you to contact the relevant licensing board in states where programs may not automatically meet licensing criteria on their own to determine what other requirements may be needed for professional licensure or certification if you are or will be residing outside New York State. Consult our **Professional Licensure Disclosure website (https://www.canisius.edu/academics/office-academic-affairs/professional-licensure-disclosure/)** for specific information about your intended program.

Note: Please see the Accounting Programs Overview (https://catalog.canisius.edu/undergraduate/division-business-communication-health-studies/wehle-school-business/accounting/) page in this catalog for important information about degree policies and courses.

Admission to the Professional Accounting (150 Hr.) Program

Students do not need to seek special admission to the Professional Accounting Program, but they must declare their intent to pursue the major by completing a major declaration form with the Student Records Office, and by emailing their department Program Adviser.

Pass-Fail Rules

Courses required to be taken for majors and minors in the Wehle Business School are not eligible to be taken pass-fail. This includes all business core courses and all major requirements, including electives. Please see the Pass-Fail Policy (https://catalog.canisius.edu/undergraduate/academics/academic-policies/grades/#passfailoptiontext) for more details.

Curriculum

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All undergraduate students must complete either the Canisius Core Curriculum (https://catalog.canisius.edu/undergraduate/academics/curricular-information/core-curriculum/) or the All-College Honors Curriculum (https://catalog.canisius.edu/undergraduate/academics/curricular-information/all-college-honors-program/). Many schools refer to their college-wide undergraduate requirements as "general education" requirements. We believe that the core curriculum and the honors curriculum are more than a series of required classes; they provide the basis for a Jesuit education both with content and with required knowledge and skills attributes that are central to our mission.

Free Electives

Students may graduate with a bachelor's degree with more but not less than 120 credit hours. Free electives are courses in addition to the Canisius Core Curriculum or All-College Honors Curriculum and major requirements sufficient to reach the minimum number of credits required for graduation. The number of credits required to complete a bachelor's degree may vary depending on the student's major(s) and minor(s).

Major Requirements

Code	Title	Credits
Business Core		
Required courses for all business majors (https://catalog.canisius.edu/undergraduate/division-business-communication-health-studies/wehle-school-business/business-core/)		49-51
Additional Major Requirements		
ACC 301 & ACC 302	Intermediate Accounting I and Intermediate Accounting II	6
ACC 303	Cost Accounting	3
ACC 307	Accounting Systems and Analytics	3
ACC 415	Basic Taxation	3
ACC 416	Advanced Taxation	3
ACC 421	Advanced Accounting Problems	3
ACC 425	Auditing Theory and Practice	3
ACC 426	Information Systems Auditing	3
ACC 427	Advanced Auditing	3
ACC 451	Accounting Theory and Research	3
LAW 371	Business and Commercial Law	3
LAW 372	Business Organizations and Commercial Paper	3
ENG 389	Business Communication	3
Accounting Elective		3
Business Elective		3
Total Credits		**97-99**

Roadmap

Typical Schedule

Professional Accounting (150 Hr.)

Freshman	
Fall	**Spring**
ENG 111	ENG 112
MAT 105 (or MAT 106)	PHI 101
ECO 101	MAT 106 (or an A&S elective if MAT 106 was taken in the fall)
RST 101	ECO 102
Arts & Science Elective	MKT 201
FYE 101	BUS 101
Sophomore	
Fall	**Spring**
MGT 101	ACC 212
ECO 255	ACC 307
ACC 201	ECO 256
ISB 101	Field of Knowledge 3 (Arts)
BUS 201	Free Elective
Field of Knowledge 4 (History)	
Junior	
Fall	**Spring**
ACC 301	ACC 302
ACC 303	ENG 389
FIN 201	Field of Knowledge 2 (Philosophy)[1]
LAW 371	LAW 372
Field of Knowledge 1 - Religion	Field of Knowledge 6 (Natural Science)
	BUS 401
Senior	
Fall	**Spring**
MGT 325	ACC 416
ACC 415	MGT 446 (college core capstone)
ACC 421	ACC 427
ACC 425	A & S Elective
Business Elective	Free Elective
Fifth Year	
Fall	**Spring**
ACC 426	Accounting Elective
ACC 451	Arts & Science Elective
Arts & Science Elective	Free Elective
Free Elective	Free Elective
Free Elective	Free Elective

[1] Ethics Course