Accounting Major

School of Business and Leadership

Dr. Anita Underwood, Dean

The School of Business and Leadership is committed to developing thoughtful leaders with an entrepreneurial spirit through an interdisciplinary curriculum that is grounded in five core values: Social Relevance, Academic Excellence, Global Engagement, Intentional Diversity, and Personal Transformation.

Through our undergraduate and graduate programs, SBL seeks to foster learning environments that prepare students for a career of service and leadership that enables them to positively transform organizations, individuals and society.

Our pedagogical approach focuses on an action-based learning model that integrates theory, research and application to real world issues.

Our academically rigorous curriculum is taught by highly qualified faculty who bring a mixture of scholarship, and applied experience in business, faith-based and non-profit organizations.

The School of Business and Leadership consists of four academic programs; A.S./B.S. in Business Administration or Accounting, Organizational Management (OM - adult degree program), Master in Business Administration (M.B.A.), and Master of Science in Organizational Leadership (MSOL).

Student Learning Goals

The Business School learning goals are categorized within the framework of the Nyack College core values. Through an academically rigorous curriculum the Business School seeks to fulfill the following goals for its students.

**Academically Excellent:** Develop students to articulate, demonstrate, and analyze theories, terms, and concepts as it applies to scholarship.

**Globally Engaged:** Demonstrate clear global awareness, by using theories from various areas of business and applying them to global situations.

**Intentionally Diverse:** Communicate effectively and creatively with individuals, teams, and large groups and demonstrate their ability to utilize diverse points of view as a means to solving problems.

**Personally Transforming:** Integrate biblical, spiritual, and professional principles to encourage personal growth and development.

**Socially Relevant:** Demonstrate a clear understanding of the major functional areas of business and the ability to creatively apply techniques and theories within organizations.

Program Assessment

Outlined below are assessments used to gauge the effectiveness of our programs.

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Context</th>
<th>Location in Program</th>
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</thead>
<tbody>
<tr>
<td>1. ETS Major Field Achievement Test National exam assessing subject matter knowledge in business and related courses</td>
<td>Administered as a final exam during Senior Year</td>
<td>Spring Semester</td>
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<tr>
<td>2. Comprehensive examinations</td>
<td>Required in business and accounting &quot;core&quot; courses</td>
<td>ECO201, ECO202, BUS 428, and BUS 470</td>
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<tr>
<td>3. Capstone course designed to measure student mastery of essential theoretical and methodological issues associated with business and accounting</td>
<td>Required Senior Year course</td>
<td>Business Policy &amp; Strategic Management</td>
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No prior year assessments. Assessments were instituted Fall 2009.
ACCOUNTING MAJOR – B.S.

Primary Faculty, Rockland:    James Muckell

Mission
Under the mission of Nyack College, the Accounting Department exists to develop creative leaders centered on biblical values for global practice. Educational programs will be entrepreneurial in spirit, ethical in focus, and global in orientation. The School of Business seeks to be a transformative influence that impacts local, national, and global communities, affirming a higher purpose for business and communication and seeking balance between individual profit and the collective good of society.

The Accounting major is designed to train future Christian business leaders as they become the financial managers, public accountants, and tax practitioners of tomorrow. Today’s complex business environment requires highly competent, well-trained management. It is this training, coupled with the strong Bible-based ethical foundation received at Nyack College, that will uniquely qualify our students to fill key roles in the business world of the coming millennium. By modeling exemplary behavior, our students will make a strong, positive impact for Jesus Christ on the business community and on the investing/consuming public at large. The focus of the curriculum is to prepare the student to complete successfully the examination to become a Certified Public Accountant. The curriculum, however, is broad enough to enable students interested in careers in other areas of accounting (for example, general accounting, tax preparation and consulting, cost accounting, internal auditing) to gain the knowledge required to enter these areas.

Nyack offers a graduate program that allows students with a Bachelor’s degree in Business Administration or Accounting the possibility of pursuing an M.B.A. with an additional year of study. This program gives students desiring the designation of Certified Public Accountant the opportunity to acquire the 150 credit hours that most states now require for licensure.

125 credit hours, distributed as follows, are required for the Bachelor of Science degree:

Liberal Arts and Science Core Component ........................................... 35
Accounting majors: take ECO201 (Macroeconomics) and MAT 330 (Statistics) for major-specific Social Science and Math electives.

Foreign Language ................................................................................. 6

Bible and Ministry Minor Curriculum ................................................ 15

Major Field Component (69 credits)

BUS 101 – Introduction to Business ...................................................... 3
BUS 201,202 – Principles of Accounting ............................................. 6
BUS 327 – Business Communications ............................................... 3
BUS 301,302 – Intermediate Accounting ............................................ 6
BUS 311 – Cost and Managerial Accounting ....................................... 3
BUS 312 – Accounting with Computers ............................................. 3
BUS 331 – Principles of Marketing ..................................................... 3
BUS 232 – Principles of Management ................................................ 3
BUS 333,334 – Principles of Finance .................................................. 6
BUS 335,336 – Business Law.............................................................. 6
BUS 341 – Management Information Systems .................................. 3
BUS 415 – Federal Income Tax .......................................................... 3
BUS 403 – Auditing .......................................................................... 3
BUS 411 – Advanced Accounting ...................................................... 3
BUS 428 – Business Ethics ................................................................. 3
BUS 470 – Business Policy and Strategic Management ..................... 3
BUS 458 – Operations Management .................................................. 3
ECO 202 – Microeconomics ............................................................. 3
MAT 236 – Calculus ........................................................................ 3
# Accounting Major Suggested Program Plan

**Total credits required** .................................................................125

## FIRST YEAR: Fall
- PMN 101-Intro to Spiritual Form ..........................2
- BUS 101-Intro. To Business ............................................3
- ECO 201-Macroeconomics ..............................................3
- ENG 101-College Writing I ..............................................3
- HIS 113-Hist. Of World Civ. I .................................3
- Foreign Language .........................................................3

## SECOND YEAR: Fall
- BIB 201-New Testament Lit ........................................3
- BUS 201-Accounting I ...................................................3
- ENG 201 or 202-Global Lit. I or II ............................3
- MAT 330-Stats. For Business ........................................3
- PHI 101-Intro. To Philosophy ........................................3

## THIRD YEAR: Fall
- BIB 303 Christian Thought ........................................3
- BUS 301-Intermed. Accounting I .................................3
- BUS 331-Princ. Of Marketing ........................................3
- BUS 333-Princ. Of Finance I ........................................3
- BUS 335-Business Law I ..............................................3

## FOURTH YEAR: Fall
- BUS 403-Auditing ..........................................................3
- BUS 341-Mgmt. Of Info. Sys .........................................3
- BUS 415-Federal Income Tax ........................................3
- BUS 428-Business Ethics ..............................................3
- SOC 347-Cont American Soc ........................................3

## FIRST YEAR: Spring
- BIB 102-Old Testament Lit .......................................3
- ECO 202-Microeconomics* ..........................................3
- ENG 102-College Writing II .........................................3
- HIS 114-Hist. Of World Civ. II .................................3
- PMN 201-Nyack Heritage ...........................................1
- LIB 101-Information Literacy ......................................1
- Foreign Language .........................................................3

## SECOND YEAR: Spring
- BUS 202-Accounting II .............................................3
- BUS 232-Princ. Of Management .....................................3
- Fine Arts requirement ..................................................3
- Laboratory Science ......................................................4
- BUS 327 Business Comm .............................................3

## THIRD YEAR: Spring
- BUS 302-Intermed. Accounting II ................................3
- BUS 311-Cost/Managerial Acct ....................................3
- BUS 334-Princ. Of Finance II .......................................3
- BUS 336-Business Law II ............................................3
- MAT 236-Calculus .......................................................3

## FOURTH YEAR: Spring
- BUS 312-Acct. with Computers ...................................3
- BUS 411-Adv. Accounting ............................................3
- BUS 470-Business Policy .............................................3
- BUS 458 – Operations Mgt ...........................................3
- BIB-Elective .................................................................3
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