

Accountancy (MS)

For additional program information see the [Zicklin School website](#)

The Master of Science in accountancy is designed for students with bachelor's degrees in business, *including accounting*. It meets the August 1, 2009, 150 credit hour requirements to sit for the NY State CPA exam. Students with non-business degrees can apply to the MS program, but are encouraged to consider the [MBA, accounting major](#), which also meets the CPA requirements.

The MS in accounting program equips students with the necessary tools to effectively interpret and use accounting and financial information. It meets the standards adopted by AACSB International - The Association to Advance Collegiate Schools of Business for special accreditation of accounting programs. Students with many course waivers must complete a minimum of 30 credits overall to receive the MS degree.

NOTE: The following requirements apply to students admitted in spring 2014 or later. Students admitted prior to this date should consult an advisor in the Office of MS Programs and Graduate Academic Services if they have questions about their degree requirements.

Preliminary Requirements

English language modules in American English Pronunciation and Grammar Troubleshooting offered by the Continuing and Professional Studies area are required for non-native English speakers and may be waived based on a waiver exam.

General Business Requirements (36 credits)		
Students with appropriate background will be able to reduce the number of required credits in general business requirements, with the exception of BUS 9557.		
BUS 9557	Managerial Skills for Accountancy Professionals (<i>not subject to waiver</i>)	3 credits
CIS 9001	Information Systems for Managers I	1.5 credits
ECO 9730	Fundamentals of Microeconomics (<i>formerly ECO 9708</i>)	1.5 credits
ECO 9740	Fundamentals of Macroeconomics (<i>formerly ECO 9709</i>)	1.5 credits
FIN 9770	Financial Decision Making	3 credits
LAW 9800	Business Contracts and Law of Corporations	4 credits
MGT 9300	Management: A Behavioral Approach	3 credits
MKT 9703	Marketing Management	3 credits
STA 9708	Applied Statistical Analysis for Business Decisions	3 credits
Additional advanced business (Zicklin) courses in areas other than accounting and taxation.		12.5 credits
CPA Accounting and Taxation Requirements (34 credits)		
BUS 9556	Communication for Accounting Managers (<i>subject to waiver</i>)	0 credits
ACC 9112	Financial Accounting: Intensive	3 credits
ACC 9804	Intermediate Financial Accounting	4 credits
ACC 9805	Advanced Financial Accounting	4 credits

ACC 9811	Managerial Accounting Theory and Practice	4 credits
ACC 9818	Auditing and Accounting Information Systems	3 credits
ACC 9821	Auditing	4 credits
TAX 9861**	Federal Income Taxation: Theory and Practice	3 credits
TAX 9878**	Taxation of Business Entities	3 credits

At least two electives to be selected from the following:

ACC 9806	Financial Statement Analysis and Reporting	3 credits
ACC 9810	Current Topics in Financial Accounting	3 credits
ACC 9815	Advanced Managerial Accounting	3 credits
ACC 9901***	Special Topics in Accounting	3 credits

To achieve the minimum 30 credits required to earn the MS in accountancy, students with baccalaureate degrees in accountancy who have taken equivalent courses to those listed above and earned a grade of B or better may substitute 18 to 21 credits of electives from the following list of courses (as well as others that may be offered by the Stan Ross Department of Accountancy in the future).

CIS 9467	Business Modeling with Spreadsheets	3 credits
LAW 9104	Securities Crime and Business Law	3 credits
STA 9710	Statistical Methods in Sampling and Auditing	3 credits

Additional topics from the above two sections and not more than 9 credits outside the specialization (e.g., computer information systems, finance, management) chosen in consultation with program advisors.

*ACC 9804 is required for all students with the exception of those who meet the following three requirements: 1) have taken the equivalent of undergraduate ACC 3000 and ACC 3100 at an AACSB International-accredited college or equivalent; 2) have received a grade of B or higher in each course; and 3) have completed the ACC 3100 equivalent within two years of beginning the MS at Baruch.

**Students may substitute TAX 9863 for TAX 9861 and TAX 9866 for TAX 9878 with permission of the department.

***Students may take ACC 9901 more than once with different topics: topics may include forensic accounting, advanced auditing, and cases in business/accounting.