

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 areas, *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 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. Successful completion of the program makes students eligible to waive one year of NY State's standard two year CPA professional experience requirement.

Degree Requirements	Number of Courses	Number of Credits
With No Waivers	24	71
With Maximum Waivers *	10	30

* A minimum of 24 credits must be completed in accounting and taxation. A minimum of 30 credits overall must be completed to receive the degree.

Course Requirements

English language requirements: Entering Zicklin students who are from a non-English speaking country or whose native language is not English must take additional courses in business communication, grammar troubleshooting and American English Pronunciation. Students will take a test at no charge to determine if they are eligible to waive these courses.

Preliminary Course		Credits
MTH 8001	Calculus for Applications	3
<i>This course can be waived if a 3 credit calculus course has been completed with a grade of at least C-.</i>		
CPA General Business Courses		
These courses may be waived if students previously completed one equivalent undergraduate or graduate course at a domestic, regionally accredited college or university (or equivalent institution outside the United States) with a grade of B- or better, although:		
LAW 9800 requires two business law courses with B-.		
STA 9708 requires two statistics courses with B-.		
Requirements		
CIS 9001	Information Systems for Managers I (formerly CIS 9000 [CIS 9001/9002 combined])	1.5
CIS 9002	Information Systems for Managers II	1.5
ECO 9730	Fundamentals of Microeconomics (formerly ECO 9708)	1.5

ECO 9740	Fundamentals of Macroeconomics (formerly ECO 9709)	1.5
FIN 9770	Financial Decision Making	3
LAW 9800	Business Contracts & Law of Corporations	4
MGT 9300	Management: A Behavioral Approach	3
MGT 9702	Service Operations I (formerly MGT 9700 [MGT 9702/9704 combined])	1.5
MGT 9704	Service Operations II	1.5
MKT 9703	Marketing Management	3
STA 9708	Applied Statistical Analysis for Business Decisions	3
Three additional 3 credit advanced business (Zicklin) courses in areas other than accounting and taxation		9
General Business Credits Subtotal (without waivers)		35
A.) Accounting and Taxation: Required Courses		
All of the courses listed below are required unless waived. Waivers are based on appropriate course work completed in an AACSB International accredited institution, with a minimum grade of B, within three years prior to enrollment in the MS program. (ACC 9805 may be waived based on course work completed within five years of enrollment.)		
ACC 9112	Financial Accounting: Intensive	3
ACC 9804	Intermediate Financial Accounting	4
ACC 9811	Managerial Accounting Theory and Practice	4
ACC 9805	Advanced Financial Accounting	4
ACC 9821	Auditing	4
TAX 9862	Federal Income Taxation	4
ACC 9807	Contemporary Topics in Accounting	4
ACC 9816	Accounting and Auditing Aspects of Computer-Based Information Systems	4
TAX 9878	Taxation of Business Entities	3
Required Accounting/Tax Credit Subtotal (without waivers)		34
For Previous Accounting Majors		
B.) Accounting and Taxation Electives		
The MS in accounting requires that a minimum of 24 credits of accounting and tax courses be taken at Baruch. Depending on the number of credits waived in the "A" list courses above, additional courses must be taken from the "B" list below so that A + B = 24 credits.		
ACC 9806	Financial Statement Analysis and Recording	3
ACC 9815	Advanced Managerial Accounting	3

ACC 9901	Special Topics in Accounting	3
LAW 9104	Securities Law and Business Crime	3
STA 9710	Statistical Methods in Sampling and Auditing	3
TAX 9866	Corporate Taxation I	3
TAX 9868	Partnership Taxation	3
C.) General Electives (if needed)		
If student waivers have brought total credits in the program below the required 30 credit minimum, students take additional courses in any business (Zicklin) area, including accounting and taxation, to achieve their required total 30.		
Total MS Degree Credits (Without Waivers)		71

Total credits of undergraduate and graduate coursework must be 150

All student undergraduate and graduate transcripts are reviewed to make certain that these total undergraduate and graduate credit requirements will have been met at the completion of the MS in Accountancy program.