

Accountancy/CPA (MBA)

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

The MBA with a major in accountancy is designed for students with baccalaureate degrees in fields other than accounting. (Undergraduate accounting majors should consider another MBA major and use their electives to take accounting courses needed to meet CPA requirements.) The program meets the educational requirements for the New York State CPA examination and conforms to the standards adopted by AACSB International - The Association to Advance Collegiate Schools of Business for accreditation of accounting programs.*

The MBA in accountancy enables students to acquire knowledge and develop competence in overall management at the same time they gain a foundation in accounting theory and concepts. It equips students with the necessary tools to effectively interpret and use accounting and financial information and prepares them to enter the accounting profession.

New York State regulations for licensing as a CPA have changed. After August 1, 2009, all CPA exam applicants must have completed 150 credit hours of approved course work. Students who complete the 150-credit-hour program will receive a one-year reduction in the CPA experience requirement. In addition to 33 credit hours of accounting, the 150-credit-hour option requires at least 36 credit hours in general business electives.

MBA in accountancy students must meet with a program advisor to review requirements.

There is no four-course major in accountancy.

[View MBA degree requirements](#)

Preliminary Courses

In addition to these requirements, the following preliminary course is required. Grades in 8000- level courses are not calculated in the grade point average.

MTH 8001	Calculus for Applications I*	3 credits
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* Students may substitute MTH 2207 Applied Calculus and Matrix Applications or MTH 2610 Calculus I for MTH 8001 on a space-available basis. These undergraduate courses are each 4 hours, 4 credits; graduate tuition applies.

Note: Accountancy students will replace the flexible core course

ACC 9125	Managerial Accounting (2 credits)
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with

ACC 9811	Managerial Accounting Theory and Practice (4 credits)
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Other Courses in CPA Program** (27 credits)

ACC 9804	Intermediate Financial Accounting	4 credits
ACC 9805	Advanced Financial Accounting	4 credits
ACC 9807	Contemporary Topics in Accounting	4 credits
ACC 9816	Accounting and Auditing Aspects of Computer-Based Information Systems	4 credits
ACC 9821	Auditing	4 credits
TAX 9862	Federal Income Taxation	4 credits
TAX 9878	Taxation of Business Entities	3 credits

Dual Major in Accountancy and Taxation

Students who wish to pursue a dual major in accountancy and taxation will take the four taxation courses listed below, will apply TAX 9863 and TAX 9866 toward the requirements for both majors, and will not take TAX 9862 and TAX 9878.

TAX 9863	Principles of Federal Income Taxation	3 credits
TAX 9866	Corporate Taxation I	3 credits
TAX 9868	Partnership Taxation	3 credits
TAX 9900	Tax Procedure and Professional Responsibility in Tax Practice	3 credits

**Students with equivalent background may be eligible to substitute other appropriate accountancy and/or taxation courses. To ensure that any substitutions conform to New York State education requirements for the CPA, however, any departures from the above program must be approved by a program advisor.

If 6 credits in law have been completed on the undergraduate level, this course may be waived.