

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. 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 will meet with a program advisor to review their requirements.

NOTE: The following requirements apply to students admitted in spring 2014 or later. Students admitted prior to this date should consult an advisor in their MBA program office if they have questions about their degree requirements.

[View MBA degree requirements:](#)

Accountancy students will replace the flexible core course ACC 9125 Managerial Accounting (2 credits) with ACC 9811 Managerial Accounting Theory and Practice (4 credits).

In order to satisfy the current requirements for New York State CPA certification, accountancy majors require additional courses as determined by the Stan Ross Department of Accountancy, beyond the minimum 4 courses/12 credits required for other majors.

Courses in CPA Program (8 courses; 27 credits)

ACC 9804	Intermediate Financial Accounting	4 credits
ACC 9805	Advanced Financial Accounting	4 credits
ACC 9818	Accounting and Auditing 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
CIS 9467	Business Modeling with Spreadsheets	3 credits

*ACC 9901 may be taken more than once with different topics (topics may include forensic accounting, advanced auditing, and cases in business/accounting).

Electives (minimum of three courses; 9 - 15 credits):

LAW 9800**	Intensive Survey of Business Contracts and Law of Corporations	4 credits
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**Law 9800 may be waived if 6 credits in law have been completed on the undergraduate level, but students must replace this course with another Zicklin elective to satisfy MBA requirements.

NOTE: To satisfy *Zicklin* elective requirements students will apply TAX 9861 and TAX 9878 credits in this category. To satisfy the *CPA* requirements of 36 credits in areas other than ACC/TAX, students may be required to take additional credits of general business courses beyond LAW 9800. Students may select additional "flexible core" courses as general electives; however, the same courses cannot apply in more than one category. A student's undergraduate transcript will be reviewed to determine if courses completed prior to admission to Zicklin can apply towards the 36 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 9861 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 Procedures and Professional Responsibility in Tax Practice	3 credits

