

DEGREE REQUIREMENTS CHECKLIST FOR OPTION 3
M.S. Business Administration: Option 3 – Accounting (395)
A minimum of 33 credits are required for the degree
Effective Fall 2016

This Option is only open to students who have taken at least 5 undergraduate accounting courses*

Core (5 courses; 15 credits): Take ALL of the following courses:

- BUSN 7206X, Microeconomics for Business Decisions **OR** ECON 7000X
- ECON/FINC 7215X [BUSN 7215X], Money & Capital Markets **OR** ECON 7010X, Macroeconomics
- BUSN 7278X -- Applied Data Analysis **OR** ECON 7025X [725.1]—Mathematical Methods

Option 3 students who took an undergraduate course in calculus may, with the permission of the graduate deputy, waive ECON 7025X (or BUSN 7278X) and substitute an Option 3 course from the requirements below.

- BUSN 7276X, Business Analytics **OR** ECON 7020X [720X], Econometrics
- BUSN 7279X [779X], Applied Business Research **OR** ECON 7021X [721X] –Advanced Econometrics

Option 3. Accounting (395): Take the two courses below (These two accounting courses are not offered every semester so please take them as soon as possible).

- ACCT 7108X; Auditing Concepts, Standards, and Procedures
- ACCT 7109X; Financial Statement Analysis

Take at least two additional courses with an ACCT prefix (not ACCT 7101X). Courses crosslisted with Accounting such as Business 7131X may also be used to satisfy this requirement.

- ACCT
- ACCT

You are not permitted to take ACCT 7101X (basic accounting for non-accountants). This course is not intended for you and is only for non-accountants who never took an accounting course.

Take at least two additional courses from the following (you need 33 credits to graduate):

- ACCT/BUSN 7131X—Tax Regulation and Strategy
- ECON/FINC [BUSN] 7215X—Money and Capital Markets
- FINC [BUSN] 7216X—Managerial Finance
- BUSN 7230X—Operations Management and Decision Sciences
- FINC [BUSN] 7240X—Global Finance and Management
- BUSN 7260X—Entrepreneurship in a Global Economy
- BUSN 7265X—Corporate Social Responsibility and Organizational Leadership
- BUSN 7276X—Business Analytics
- BUSN 7278X—Applied Data Analysis
- BUSN 7290X—Internship

With the permission of the Graduate Deputy, students may be allowed to take up to 6 credits of other courses to complete the 18-credit requirement in Option 3.

Applicants: All applicants must have undergraduate courses in macroeconomics, microeconomics, statistics, and calculus. * **Important Note:** This option is only open to students who have taken at least five undergraduate accounting courses (business law is NOT considered an accounting course). Do not apply to Option 3 if you have not taken Introductory Accounting, Managerial Accounting, Intermediate Financial Accounting II, and Taxation.

Please go to <http://www.op.nysed.gov/prof/cpa/cpalic.htm> to see the requirements for becoming a CPA in New York State.
How to Become a CPA in New York

Option 1

A bachelor's or higher degree from a program that is registered by the Department as meeting New York's 150 semester hour education requirements; or a Master's degree in accounting from an AACSB accredited accounting program; or a bachelors or higher degree from a regionally accredited college or university and completion of 150 semester hours in the following content areas, including the following:

- **33 semester hours in accounting with at least one course in each of the following areas:**
 - **financial accounting and reporting**
 - **cost or managerial accounting**
 - **taxation**
 - **auditing and attestation services**
- **36 semester hours in general business electives and**
- **The curriculum must also include, either as stand alone courses or integrated into other courses, the study of business or accounting communications, ethics and professional responsibility, and accounting research.**

(Acceptable course work is detailed further in the [150 semester hour course content table](#).)

Option 2

Fifteen years of experience acceptable to the State Board for Public Accountancy may be substituted for education for admission to the examination and licensure. This experience must be earned under the direct supervision of a U.S. certified public accountant (CPA) or a New York State public accountant (PA),