

DEGREE REQUIREMENTS CHECKLIST FOR OPTION 3 (30 Credits)
M.S. Business Administration: Option 3 – Accounting (395)
Effective Fall 2018

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

A minimum of 30 credits are required for the degree; Effective Fall 2018

Required Core (4 courses; 12 credits):

- ___ BUSN 7204X **OR** BUSN 7208X **OR** BUSN 7279X **OR** ECON 7021X
- ___ BUSN 7206X **OR** ECON 7000X — Microeconomics
- ___ BUSN 7276X **OR** ECON 7020X — Business Analytics or Econometrics
- ___ BUSN 7278X **OR** ECON 7025X — Data Analysis or Mathematical Methods in Economics

Major Specific Requirement Option 3. Accounting (339) 12 Credits (4 courses):

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

And two additional courses with an ACCT Prefix. Courses crosslisted with Accounting courses such as BUSN 7131X may also be used to satisfy this.

Electives: 6 credits (2 courses)

Any business courses with a BUSN prefix. This can include business courses that were not used to fulfill the Required courses requirement above. Courses crosslisted with business courses such as ECON 7205X, ECON 7230X, PSYC 7246G, PSYC 7247G, and TVRA 7727X may also be used to satisfy this requirement.

- ___ BUSN
- ___ BUSN

Substitutions: With the permission of the graduate deputy, students may be allowed to take up to 6 credits of other courses to complete the Electives requirement in Option 2.

Courses in Other Departments and at Other Institutions: Consistent with college policy, transfer credits for graduate courses taken at other institutions may be accepted for some of these course at the discretion of the chairperson or deputy chairperson.

Applicants: All applicants must have undergraduate courses in macroeconomics, microeconomics, statistics, and calculus.

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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),