ACCOUNTING, MS

Campus: NYC, Online

(A) Foundation Core

Foundation courses may be waived based on coursework completed at an accredited institution according to the following criteria:

- Completion of 2 directly related undergraduate courses of at least 3 credits within 6 years of initial enrollment with at least a 'B.'
- Completion of one directly related graduate course of 3 or more credits within 6 years of initial enrollment with at least a 'B.'
- Completion of 15 or more undergraduate credits in a discipline specific to the course to be waived with an average of at least a 'B.'

Code	Title	Credits
MBA 804	Financial Accounting for Managers	3
MBA 802	Business Economics for Decision-Making	3
MBA 810	Business Analytics and Statistics	3
MBA 808	Creating Value Through Finance	3
TAX 503	Fundamental Concepts of Taxation	2
TAX 504	Sales and Exchanges of Property	2
LAWG 610	Business Law for CPA Majors	4
General Business Credits Without Waivers		**20**

(B) Accounting Specialization Courses

Waiver and/or substitution may be granted based upon transcript review. Some of the guidelines are listed below:

- An accounting information system course with at least a B is required to waive ACC 662 Modeling of Accounting Information Systems.
- Two cost/managerial accounting courses with at least a B are required to waive ACC 613 Accounting for Planning and Control.
- Two intermediate financial accounting courses with at least a B are required to waive ACC 615 Financial Reporting I.
- Intermediate Accounting II from an AACSB accredited business school with at least a B is required to waive ACC 618 Financial Reporting II.
- Other waivers are determined by the Accounting Department.

Code	Title	Credits
ACC 662	Modeling of Accounting Information Systems [1]	3
ACC 613	Accounting for Planning and Control [1]	4
ACC 615	Financial Reporting I [1]	3
ACC 618	Financial Reporting II [1]	3
ACC 620	Accounting Entities [1]	3
ACC 632	Auditing [1]	3
ACC 635	Advanced Auditing and Emerging Attestation (Prior to Spring 2025 ACC 635 title is Advanced Auditing Practices for 2 credits.)	3
ACC 649	Contemporary Accounting Issues	3
ACC 692Q	Research Project	3
TAX 612	Taxation of Entities for Accountants	3
ACC 060A	CPA Review - Financial Accounting Reporting [2]	0
ACC 060B	CPA Review - Auditing and Attestation [2]	0
Accounting Credits Without Waivers		**31**
Total Credits Without Waivers		**51**

1 Waiver and/or substitution may be grated based upon transcript review.
2 ACC 060A and ACC 060B are required to graduate.

(C) Accounting Substitutions

Depending on the number of credits waived, additional credits must be taken from the **"C"** list below.

Code	Title	Credits
ACC 638	Forensic Accounting and Fraud Examination	3
ACC 664	Advanced Auditing and Analytics	3
ACC 675	International Accounting	3
ACC 684	Strategic Cost Management and Technologies	3
ACC 685	Analytics for Fraud Detection and Risk Assessment	3
ACC 600	Independent Study in Graduate Accounting	1-9
TAX 625	Tax Practice, Procedure, Technologies & Research	3
FIN 647	Advanced Corporate Finance	3

(D) Breadth Elective

Code	Title	Credits
IS 522	Advanced Spreadsheet Skills (Optional)	3

Program Information

A minimum of 30 resident credits (A + B + C ≥ 30) and 24 credits in accounting and tax courses (B + C ≥ 24) at Pace are required to receive the MS in Accounting degree.

Students can take waived or substituted courses at their option, although these courses are not required for graduation. If a student takes courses that have been substituted, the required substitutions from section C must still be taken. Students can also complete the MS in Accounting degree program online (https://online.pace.edu/graduate-programs/ms-in-accounting/).