

ACCOUNTING, MS

Campus: NYC, Westchester

(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
LAW 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:

- A computer science or 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 Practices	2
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		30
Total Credits Without Waivers		50

¹ Waiver and/or substitution may be granted 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 and 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 at Pace is required to receive the MS in Accounting degree ($A + B + C \geq 30$).

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.