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Office of the Professions

150-hour Education Requirement

| Accounting Content Areas | Typical Course Titles* |
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| <p>Financial Accounting and Reporting** To satisfy the financial accounting and reporting core course requirement, credit must be earned from the upper division (junior or senior) or graduate level. Courses with these titles taken at the lower level or from a community college will not meet the financial accounting and reporting core course requirement but can be accepted toward the overall accounting credits.</p> | <ul style="list-style-type: none"> • Accounting principles • Principles of accounting • Intermediate accounting • Advanced accounting • Accounting theory • Financial accounting • Financial reporting • Financial statement analysis • Corporate financial reporting • Accounting for governmental and notforprofit entities |
| <p>Cost or Managerial Accounting** Credit may be earned at a community college</p> | <ul style="list-style-type: none"> • Cost accounting • Managerial accounting • Cost management |

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| | <ul style="list-style-type: none"> • Advanced cost management |
| <p>Taxation** Credit may be earned at a community college. Also satisfies the Accounting Research requirement.</p> | <ul style="list-style-type: none"> • Corporate taxation • Individual taxation • Taxation of business entities • Business taxation • Basic taxation • Advanced taxation • International taxation |
| <p>Auditing and Attestation Services** Credit must be earned from the upper division (junior or senior) or graduate level. See Frequently Asked Questions #5. Also satisfies the Ethics and Professional Responsibilities requirement.</p> | <ul style="list-style-type: none"> • Auditing • Auditing and attestation • Auditing and assurance services • Principles of auditing • Advanced auditing |
| <p>Accounting Research See Taxation. Courses specifically in "accounting research" are not required but can be accepted as accounting credit if taken.</p> | <ul style="list-style-type: none"> • Accounting Theory • Auditing • Corporate Taxation • Individual Taxation • Accounting Research • Tax Research |

| <p>Other Accounting Courses These courses are not required, but they are examples of courses from an accounting department that can be accepted as accounting credit.</p> | <ul style="list-style-type: none"> • Fraud Examination • Forensic Accounting • Internal Controls • Risk Management • Accounting Information Systems • Accounting Analytics |
|---|---|
| General Business Content Area | Typical Course Titles* |
| <p>Ethics & Professional Responsibilities See Auditing and Attestation Services. Ethics courses may be taken from the Liberal Arts Department. Courses specifically in "accounting" or "business" ethics are not required, but can be accepted as business credit if taken.</p> | <ul style="list-style-type: none"> • Business law • Commercial law • Business ethics |
| <p>Business and Accounting Communications Communications (written or oral) courses may be taken from the Liberal Arts Department. A non-business writing or public speaking course will satisfy this requirement. Courses specifically in "accounting" or "business" communications are not required, but can be accepted as business credit if taken.</p> | <ul style="list-style-type: none"> • Accounting communications • Business communications • Business writing • International business communications • Managerial communications • Professional Speaking |

*If the appropriate course content is not apparent from the course title, contact the Public Accountancy Board Office for U.S. education at: cpabd@nysed.gov or the Office of Comparative Education for foreign education at: comped@nysed.gov for evaluation and assistance.

**At least one course from each of these accounting subject areas is required.

Frequently Asked Questions:

1. Can I use an internship in accounting for the accounting content requirement?

Transcripted college-level credit given for internships in accounting may be counted toward the accounting content requirement or the general business content area (maximum 6 credit hours). The same internship used for academic credit cannot also be used for the

experience requirement.

2. Can money and banking courses be accepted toward the business content requirement?

Money and Banking courses may be applied toward the general business content area.

3. Can personal finance or personal economics course be accepted toward the business content requirement?

Personal finance or personal economics courses are not acceptable for business or accounting credit but can be accepted toward the 150-credit total.

4. Can insurance courses be accepted toward the business content requirement?

Insurance courses may be counted toward the general business content area.

5. What type of course satisfies the Auditing and Attestation requirement?

To satisfy the Auditing and Attestation Services requirement, applicants must complete a course covering "external" auditing. Internal auditing and performance auditing courses will be accepted as accounting credit; however, they will not fulfill the Auditing and Attestation Services requirement.

6. What type of courses are acceptable?

In order to be acceptable, studies must be credit-bearing (not continuing education, or non-credit, courses). Credits must be taken at an accredited (or non-U.S. government-recognized), degree-granting, postsecondary institution acceptable to the Department. Only the following assessment credits can be used to award college credits: CLEP, DSST or UExcel exams. Assessment credits are college credits earned for taking examinations. Credit bank transcripts will not be accepted.

7. Can I take the same or similar course twice?

Course work should have an overall incremental gain of knowledge. Duplicate course work will not be accepted toward the education requirement.

8. Are accounting review courses accepted?

Accounting review courses or CPA Exam review courses that are taken for academic credit at a college or university cannot be accepted toward the 33 semester hour accounting course work requirement. These courses may only be accepted toward the business and/or overall course requirement. Examples of review courses include, but are not limited to, Wiley CPAExcel; Becker's CPA Exam Review; Bisk Education; and Roger CPA Exam Review. If the textbook for the course is a review course, it cannot be accepted toward the accounting course work requirement.