

[Mandatory Peer Review](#)[Public Accounting Firm Forms](#)

On or after August 1, 2027: 150-semester hour Education Requirements

Accounting Content Areas	Typical Course Titles*
<p>Financial Accounting and Reporting** Credit for the core course 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 may 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 notfor-profit entities
<p>Cost or Managerial Accounting** Credit for the core course may be earned at any level, including community college.</p>	<ul style="list-style-type: none"> • Cost accounting • Managerial accounting • Cost management • Advanced cost management
<p>Taxation** 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 core course requirement but may be accepted toward the overall accounting credits.</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. Courses with these titles taken at the lower level or from a community college will not meet the core course requirement but may be accepted toward the overall accounting credits. See more information in the Frequently Asked Question below.</p>	<ul style="list-style-type: none"> • Auditing • Auditing and attestation • Auditing and assurance services • Principles of auditing • Advanced auditing
<p>Accounting Information System** 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 core course requirement but may be accepted toward the overall accounting credits.</p>	<ul style="list-style-type: none"> • Accounting Information Systems • Advanced Accounting Information Systems

<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 Analytics • Accounting Ethics
<p>General Business Content Area</p>	<p>Typical Course Titles*</p>
<p>Business Law**</p>	<ul style="list-style-type: none"> • Business law • Commercial law • Legal Studies in Business Law • Legal Environment of Business
<p>Data Analytics**</p>	<ul style="list-style-type: none"> • Data Analytics • Business Analytics
<p>Economics**</p>	<ul style="list-style-type: none"> • Microeconomics • Macroeconomics • Money and Banking
<p>Finance**</p>	<ul style="list-style-type: none"> • Corporate Finance • Financial Modeling • Financial Institutions and Markets • International Financial Management • Mergers and Acquisitions • Money and Capital Markets • Portfolio Management • Securities Analysis
<p>Information Technology**</p>	<ul style="list-style-type: none"> • Introductory Information Technology • Information Technologies for Business • Database applications
<p>Other Business Courses These courses are not required, but they are examples of courses from a business department that can be accepted as business credit.</p>	<ul style="list-style-type: none"> • Management • Marketing • Operations management • Organizational behavior • Business Strategy • Quantitative methods • Business Statistics • Computer Science

*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.

**At least one 3 semester hour (or substantially equivalent credit) course from each of these accounting and business subject areas is required.

Frequently Asked Questions:

1. What type of degree is required for licensure?

A bachelor or master's degree in accounting (or its equivalent). The bachelor's degree must contain 24 semester hours of accounting in the degree program. A master's degree must contain 21 semester hours of accounting in the degree program. A bachelor's (or higher) degree in any other field supplemented by accounting credits earned as part of a non-matriculated status is not acceptable.

2. 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. Assessment credits may be accepted toward the overall 150 semester hour education requirement. For the 36-semester hour requirement in business, assessment credits must be credited on the transcript as part of the bachelor's degree program. Assessment credits will not be accepted toward the 33-semester hour requirement in accounting. Credit bank transcripts and assessment credits for passing the CPA exam will not be accepted.

3. How many courses must be taken at the upper-level division (junior/senior/graduate)?

total of 18 of the 33 semester hours in accounting must be at the upper-level division. The four core courses in accounting: Financial Accounting and Reporting; Taxation; Auditing and Attestation; and Accounting Information Systems are required to be taken at the upper-level division.

4. 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.

5. 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.

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

Personal finance or personal economics courses are acceptable for business credit and can be accepted toward the 150-credit total. However, neither a personal finance nor personal economics course can be accepted towards the Economics or Finance core course work requirement.

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

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

8. 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.

9. 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.

10. Are career preparation courses acceptable towards the accounting or business requirement?

No. Career preparation courses such as "Introduction to the Profession" or "Introduction to Accounting Careers" may not be

used towards the semester hour requirement in accounting or business. They may, however, be used towards the overall 150 semester hour requirements.

11. Can accounting communications courses count towards the 33-semester hour requirement in accounting?

No. Accounting communication courses may be accepted towards the 36-semester hour requirement in business.

12. What type of accounting information systems course is acceptable?

A course in accounting information systems should cover the process flow of the financial reporting transactions, internal controls over the financial reporting process, the testing and recording of financial transactions, in the inventory management, production cycle, etc. Courses that are limited to a specific software, such as, Quickbooks, are not accepted toward this core course requirement, however, can be accepted towards the 33-semester hour requirement in accounting.

13. What type of course is considered a business law course?

A course in business law that examines the basic principles of law that cover business transactions. The course may cover content such as, ownership of business, contracts, uniform commercial code, torts, consumer law, corporate law, antitrust, bankruptcy, etc. Real estate law does not satisfy this requirement.

14. What type of course is considered a business data analytics course?

A course in data analytics that is taken from the business department may be acceptable to satisfy this core course requirement. The course should incorporate business data for analysis with a focus on the business industry. An accounting data analytics course may satisfy this requirement; however, the semester credits cannot be accepted towards accounting and will be accepted towards the 36-semester hour requirement in business. Data analytics courses offered from other departments besides the accounting or business departments, for example, the social science, engineering, or public administration departments are generally not accepted towards this requirement.

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