

Overview of NYS CPA Requirements

Criteria	Before August 1, 2027	After August 1, 2027
Total Credit Hours	150 semester hours	150 semester hours
Accounting Coursework	33 credits in Financial Accounting, Auditing, Taxation, and Cost/Managerial Accounting.	33 credits, with upper-division or graduate-level courses in Financial Accounting, Auditing, Taxation, Cost/Managerial Accounting, and Accounting Information Systems. The graduate M.S.A must include at least 21 credits in accounting.
Business Coursework	33 credits in Financial Accounting, Auditing, Taxation, and Cost/Managerial Accounting.	36 credits, with structured focus on Business Strategy, Communications, and Quantitative Methods.
Course Levels	36 credits in areas like Business Law, Finance, Management, Economics, and Marketing.	Mandatory upper-division coursework for core accounting topics; lower-division/community college courses will not qualify for CPA compliance.
Criteria	M.S. in Accounting	B.S. in Accounting/BBA Double Degree
Program Focus	Advanced accounting and business analytical skills.	Broad business education with complementary disciplines.
CPA Compliance (Current)	Fully meets NYS requirements.	Requires careful course selection for compliance. The student would need to self-certify with the NYS to ensure they are compliant.
CPA Compliance (2027)	Fully aligned with 2027 NYS requirements.	Requires careful planning to meet upper-division coursework rules. The student would need to self-certify with the NYS to ensure they are compliant.
Core Courses	<ul style="list-style-type: none"> - Advanced Accounting Theory - Advanced Auditing - Advanced Taxation - Financial Statement Analysis - Quantitative Analysis for Managers - Graduate Seminar in Accounting - Computer-Based Information Systems for Managers 	<p>The coursework may include, but are not limited to, the following * (to be verified, by the student, with NYS to ensure compliance with their requirements):</p> <ul style="list-style-type: none"> - Advanced Accounting/Audit/Taxation coursework - Advanced Finance and Statistics Coursework - Coursework in Business and Management - Coursework in Information Systems
Electives	<p>Electives:</p> <ul style="list-style-type: none"> - Accounting for the S.E.C - Independent Graduate Study in Accounting - Estate and Gift Taxation - Emerging Business Tech Trends 	Additional electives may include, but not limited to: Coursework in Accounting, Finance, Business, Management, Statistics
Credits to Complete	30 Graduate-Level Credits	30 or more Upper-Division Undergraduate Credits
Timeline	Typically completed in 1 to 1.5 years.	Typically completed in 1-2 years.
CPA Compliance (2027)	Fully compliant with 2027 NYS CPA upper-division requirements.	Requires careful planning to meet 2027 upper-division course requirements.
Cost	Higher graduate tuition per credit.	Lower undergraduate tuition per credit.