

# PROFESSIONAL ACCOUNTING (M.S.)

The technical skills you need.  
The experience employers want.

These days, the right technical skills and certifications are just the minimum. Employers seek candidates who also have proven their ability to apply accounting knowledge to real-world situations.

For that reason, the Gabelli School Master of Science in Professional Accounting program features interactive learning experiences, requiring students to perform in circumstances that mimic current working conditions. Communication, presentation, and critical-thinking skills receive special emphasis, while internships ensure that students graduate with the experience that top-tier firms are looking for.

The program offers two schedule choices—a one-year full-time program and a part-time program spread over a longer time frame. The part-time program is ideal for professionals who don't want to leave their jobs while they pursue a degree.

## Learning Competencies

1. Students will demonstrate effective oral and written communication skills.
2. Students will demonstrate the ability to apply theory and analytics to resolve accounting issues.
3. Students will demonstrate an understanding of ethical issues in business and accounting.

## CPA Certification Disclosure

The M.S. in Professional Accounting does not meet the educational requirements for Certified Public Accountant (CPA) licensure alone in any State, but may supplement an undergraduate degree in public accounting to meet the CPA licensure educational requirements of your licensure State of interest. Requirements for the CPA license are subject to State-specific requirements and typically require more than successful completion of educational requirements. CPA licensure candidates must satisfy pertinent additional requirements, contingent on State specificities, including but not limited to completing the CPA application process, submitting payment for all relative fees, passing licensure examinations, and professional experience.

Because undergraduate accounting programs vary, please visit the National Association of State Boards of Accounting website (<https://nasba.org/>) to make certain this holds true for your specific bachelor's degree.

To learn more about the M.S. in Professional Accounting, visit the the Gabelli School of Business website.

## CIP Code

30.7104 - Financial Analytics.

You can use the CIP code to learn more about career paths associated with this field of study and, for international students, possible post-

graduation visa extensions. Learn more about CIP codes and other information resources.

## Requirements

### Prerequisites

M.S. candidates who have not had any professional training or academic coursework using basic U.S. tax concepts (for example, those who have not taken an U.S. Internal Revenue Service-based tax course in their undergraduate studies) will have the opportunity to take ACGB 7184 Individual and Business Entity Taxation, for 3 credits, as a prerequisite.

Depending on past professional training or academic coursework, the following three-credit prerequisite courses may be required:

- ACGB 6111 Financial Accounting & Reporting Data Analysis
- ACGB 7120 Intermediate Financial Accounting II
- ACGB 7105 Intermediate Financial Accounting I
- ACGB 7155 Managerial Accounting Analysis
- ACGB 7184 Individual and Business Entity Taxation

These courses should be taken, as needed, during the first semester. Though this increases the number of credits and courses required for the M.S. degree, these courses add significant value.

## Curriculum

The M.S. in Professional Accounting is a 30-credit program. Students' curriculum is driven by the selection of one of two tracks (details below). The program cannot be pursued without one of these two tracks. Recommendations for electives should be determined in conjunction with the program's academic adviser.

## Tracks

Students pursuing the M.S. in Professional Accounting must also pursue one of two tracks listed below.

The track curricula are taken entirely as overlap with the M.S. in Professional Accounting, so that students complete the program with one of the tracks below without taking any additional coursework.

The two tracks are:

- Accounting, Auditing, and Advisory (p. 1)
- Accounting Technology Analytics (p. 1)

**The requirements for each track, when pursued as part of the M.S. in Professional Accounting, are described on the "Tracks" tab (p. 1).**

## Tracks

### Accounting, Auditing, and Advisory Track

Course	Title	Credits
<b>Professional Accounting Courses</b>		
ACGB 719P	Professional Practice Research Seminar	3
ACGB 7171	Assurance and Audit	3
	or ACGB 719N Business Risks In A Global Digital Economy	
TXGB 7001	Corporate Taxation	3
	Advanced-level tax elective <sup>1</sup>	3

ACGB 7125	Financial Statement Analysis	3
<b>Accounting, Auditing, and Advisory Track Courses</b>		
ACGB 719D	Accounting Information Systems	3
ACGB 719G	Audit Data Analytics	3
<i>One of the following four courses:</i>		3
ACGB 7128	Advanced Financial Statement Analysis	
ACGB 7140	Valuation of Intangibles	
ACGB 7185	Derivatives and Analytics for Accounting	
BLGB 7320	Business Law II	
ACGB 719F	Data Analytics for Managerial Accounting and Controls	3
ACGB 7176	Advanced Audit Concepts and Practices	3
<b>Total Credits</b>		<b>30</b>

<sup>1</sup> Advanced-level tax electives have the subject code TXGB and are numbered 7002 or higher.

## Accounting Technology Analytics Track

Course	Title	Credits
<b>Professional Accounting Courses</b>		
ACGB 719P	Professional Practice Research Seminar	3
<i>Select one of the following:</i>		3
ACGB 7171	Assurance and Audit	
Advanced-level accounting or tax elective <sup>1</sup>		
TXGB 7001	Corporate Taxation	3
or BLGB 7320	Business Law II	
Advanced-level tax elective <sup>2</sup>		3
ACGB 7125	Financial Statement Analysis	3
<b>Accounting Technology Analytics Track Courses</b>		
ACGB 7176	Advanced Audit Concepts and Practices	3
ACGB 719G	Audit Data Analytics	3
ACGB 719D	Accounting Information Systems	3
ACGB 7185	Derivatives and Analytics for Accounting	3
ISGB 799V	R Statistical Programming	3
<b>Total Credits</b>		<b>30</b>

<sup>1</sup> Advanced-level taxation electives have the subject code TXGB and are numbered 7002 or higher.

Accounting electives have the subject code ACGB and are numbered 7000 or higher, except ACGB 7184 Individual and Business Entity Taxation and ACGB 7105 Intermediate Financial Accounting I. A list of accounting and taxation courses can be found in the academic areas page.

<sup>2</sup> Advanced-level tax electives have the subject code TXGB and are numbered 7002 or higher.