

NYS Education Requirements for CPA Licensure

All accounting majors should integrate a plan for meeting the "150 requirement" into their course planning for completion of BS Accounting requirements.

The NYS "150 requirement" has three parts:

- a total of 150 credit hours
- 33 hours of accounting-prefixed courses
- 36 hours of course classified by NYS as "general business"

The courses may be taken at the undergraduate or graduate level. The BS degree includes coursework that meets the 36-hour general-business content requirement. Accounting majors are presumed capable of verifying the total number of hours on their transcript(s). The Geneseo BS requires 24 hours of ACCT-prefixed courses.

In general, students can meet the 150 requirement via (a) a four-year BS degree plus the Geneseo MS Accounting, or (b) a four-year BS degree plus one additional year of graduate study that supplies any needed ACCT and general business credits, or (c) a four-year BS degree plus a collection of additional coursework taken at Geneseo or elsewhere and that supplies any needed ACCT and general business credits.

Students pursuing option (a) will, upon graduation from the MS, have met the NYS requirement. Students pursuing option (b) should check with the institution where they plan to pursue a graduate degree to see whether the program is registered with NYS as meeting the requirements for CPA licensure. Students pursuing option (c) should know that they can apply up to 6 hours of internship credit (ACCT 395) towards the 33-hour total. Credits beyond the 120 normally required for graduation with a BS may come from Geneseo, from AP credits earned in High School and/or from other colleges or universities.