

**Binghamton University  
School of Management**

**MS/ACCOUNTING CORE COURSE REVIEW POLICY**

The MS/Accounting curriculum requires the following background “Core” requirements:

- ◆ Principles of Microeconomics
- ◆ Principles of Macroeconomics
- ◆ Accounting for Managers (consists of financial and managerial accounting)
- ◆ Statistics for Management
- ◆ Cost Accounting
- ◆ Intermediate Accounting Theory I
- ◆ Intermediate Accounting Theory II
- ◆ Auditing
- ◆ Federal Income Tax I
- ◆ Legal Environment of Management I
- ◆ Legal Environment of Management II
- ◆ Financial Management
- ◆ Organizational Behavior
- ◆ Management Information Systems
- ◆ Marketing for Managers
- ◆ Operations Management

**ACCREDITATION BY AACSB**

AACSB accredited schools are those that are members of the Accreditation Council of the American Assembly of Collegiate Schools of Business (AACSB). If you are uncertain as to whether your program is accredited by AACSB, you may visit their website at <http://www.aacsb.edu/accreditation/accreditedmembers.asp>.

**GRADUATES OF AACSB ACCOUNTING PROGRAMS**

Accounting majors who graduated from an AACSB accredited school within the last five years, including Binghamton University, will automatically be considered for the one-year (32 credit hours) MS/Accounting Program. Students admitted to the one-year program are notified in writing by the Advising Office of their status and need not submit waiver forms.

**WAIVER BASED ON WORK EXPERIENCE**

In exceptional circumstances, course relevant work experience can be used as the basis for **taking a validation examination**. The work must be of a substantial amount and at the level of the course content being petitioned for waiver. The judgment to use experience as a substitute for a course will be based on clear documentation provided to the SOM Advising Office and reviewed by appropriate faculty. This includes a detailed statement of work and how the work itself and any job training substitutes for the content of the course.

## **WHO IS ELIGIBLE TO SUBMIT WAIVERS?**

Students admitted to the MS/Accounting program, who have completed equivalent coursework at the undergraduate or graduate level in the last five years, may request review as indicated below. Students should request review through the School of Management Advising Office before the start of their programs. The Advising Office will coordinate the review with the appropriate program area and areas may approve the request, deny the request, or require a validation examination.

## **THE FOLLOWING COURSES REQUIRE REVIEW AND MAY REQUIRE ADDITIONAL DOCUMENTATION.**

1. Individual undergraduate management courses taken at **an AACSB** accredited school which meets MS core requirements, may be submitted for review using the Request Form. A grade of “C” or better is required.
2. Coursework presented from **non-AACSB** schools as equivalent to Financial Accounting, Business Law I, Business Law II, Microeconomics, Macroeconomics and Statistics require grades of “C” or better to be reviewed. **The request form plus a transcript is typically sufficient documentation for initial review of these courses.**
3. Coursework presented **from non-AACSB** schools as equivalent to Cost Accounting, Intermediate Accounting I, Intermediate Accounting II, Auditing and Federal Income Taxation require accounting faculty review. **A course syllabus and transcript showing a “C” or better are required for each course to be reviewed.**
4. Coursework presented from **non-AACSB** school as equivalent to Organizational Behavior, Marketing, Financial Management, Operations Management and Management Information Systems require review by the faculty in those areas. **A course syllabus and transcript showing a “C” or better are required for review.**

## **ELECTIVE COURSES**

Elective courses cannot be waived or validated.

## **CREDIT HOURS REQUIRED FOR AWARD OF A MASTER’S DEGREE**

Regardless of prior coursework, a minimum of 32 graduate credit hours beyond the core must be completed for award of a master’s degree