

# ARTICULATION AGREEMENT

Between

**MEDGAR EVERS COLLEGE**  
City University of New York

*Department of Accounting,*

And

**ST. JOHN'S UNIVERSITY**  
The Peter J. Tobin College of Business  
*Department of Accounting and Taxation*

**Bachelor of Science Degree in Accounting, and  
Master of Science Degrees in Accountancy, or  
Master of Science Degree in Taxation**

St. John's University, NY, and Medgar Evers College, NY enter into the following articulation agreement governing the matriculation of Medgar Evers College students into the Master of Science (M.S.) degree programs offered at the Peter J. Tobin College of Business of St. John's University. The stipulations set forth below articulate all of the terms and conditions under which graduates of Medgar Evers College will be admitted into the M.S. - Accountancy program or the M.S. - Taxation program at St. John's University.

1. Priority in admission into the M.S. – Accountancy and M.S. – Taxation programs will be granted to graduates of Medgar Evers College who have completed a four-year Bachelor of Science degree program with a major in accounting (B.S. – Accounting), and:
  - a) Have completed the B.S. degree with a minimum of 120 credit hours exclusive of developmental/remedial course work;
  - b) Have achieved a minimum grade of "C+" in all professional accountancy courses required for the major;
  - c) Have completed all of the courses stated in the articulation agreement; and
  - d) Have met all the requirements for admission into a graduate degree accountancy or taxation program of the Peter J. Tobin College of Business of St. John's University, as stated below.
2. For admission to matriculated status, a Medgar Evers College student must provide evidence of a satisfactory cumulative grade point average (GPA) in his or her undergraduate accounting degree program. For this agreement, a satisfactory cumulative overall GPA of a 3.0 and separately, a cumulative accounting GPA of 3.0 (average of accounting courses only) will be considered satisfactory. In addition, the Graduate Management Admission Test (GMAT) must be taken and the student must provide evidence of a satisfactory score.
3. Students must matriculate into the M.S. – Accountancy program or the M.S. – Taxation program at St. John's University within two years of their graduation from Medgar Evers College. Students will be allowed to complete a maximum of seven graduate credits during the summer session upon admission.
4. Medgar Evers College students applying to the M.S. – Accountancy program or the M.S. – Taxation program must complete the professional accountancy and general business courses as required by the Department of Education of the State of New York in Section 52.13(b) and submitted by Medgar Evers College as part of its undergraduate degree program in Public Accountancy. Table 1 to this document contains the undergraduate degree requirements as stipulated by Medgar Evers College for

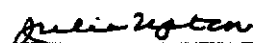
a B.S. degree in Accounting and as approved by the New York State Education Department. Medgar Evers College reserves the right to make changes in its curriculum

5. The curriculum requirements for the M.S. - Accountancy degree at the Peter J. Tobin College of Business at St. John's University are included as Table 2 and the Plan of Study for Medgar Evers College graduates at the Peter J. Tobin College of Business of St John's University for the M.S. - Accountancy program is included as Table 3. The combined program is provided in Table 4 and the education requirements of the Education Department of the State of New York and the related coursework are presented in Table 5. The curriculum requirements for the M.S. - Taxation degree at the Peter J. Tobin College of Business at St. John's University are included as Table 6 and the Plan of Study for Medgar Evers College graduates at the Peter J. Tobin College of Business of St John's University for the M.S. - Taxation program is included as Table 7. The combined program is provided in Table 8 and the education requirements of the Education Department of the State of New York and the related coursework are presented in Table 9. St. John's University reserves the right to make changes in its curricula.
6. The B.S. - Accounting at Medgar Evers College and the M.S. - Accountancy at the Peter J. Tobin College of Business of St John's University shall comply with all of the requirements for a licensure-qualifying program as stipulated in Public Accountancy under Section 52.13(b) and Part 52 of the Regulations of the Commissioner of Education of the State of New York. In addition, the B.S. - Accounting at Medgar Evers College and the M.S. - Taxation at the Peter J. Tobin, of St John's University shall comply with all of the requirements for a licensure-qualifying program as stipulated in Public Accountancy under Section 52.13(b) and Part 52 of the Regulations of the Commissioner of Education of the State of New York.
7. According to this agreement, Medgar Evers College will:
  - a) Publicize this articulation agreement among its students, faculty, counseling staff, and administration;
  - b) Review the performance of Medgar Evers College students who desire to matriculate at St. John's University to assess their academic preparation and progress toward their Bachelor of Science and Master of Science degrees in Accountancy.
8. According to this agreement, both institutions agree to:
  - a) Monitor the academic performance of students enrolling under this articulation agreement, identify problems, and work cooperatively to adjust course sequence and content so that students can transfer with no academic disruptions;
  - b) Arrange meetings to update major course equivalencies between St. John's University and Medgar Evers College; and
  - c) Notify each other concerning any contemplated curricular changes that would affect the future of this agreement.
9. According to this agreement:
  - a) When changes are made by St. John's University to its admissions criteria, the appropriate office at Medgar Evers College will be notified and that office will notify those students intending to participate in the program so that a plan of action can be prepared, in consultation with the students' advisors, to enable them to meet requirements. Students who are enrolled in the accounting program at Medgar Evers College at the time of a change in the graduate admissions criteria will have the option of meeting either the existing or new admission requirements.
  - b) The administration of the St. John's University-Medgar Evers College articulation agreement will be through a Coordinator at St. John's University and at Medgar Evers College. With the approval of their respective Provost/Vice President for Academic Affairs and in conjunction with the respective academic units' Deans, the Coordinators will be responsible for publicity, recruitment, pre-enrollment advisement and monitoring of students who enter the program.
  - c) If Medgar Evers College or St. John's University changes major program requirements, general education requirements, or graduation requirements; the articulation agreement is subject to re-negotiation. Either institution upon written notification may terminate the articulation agreement.

The agreement will be in effect until it is mutually agreed by both institutions to discontinue or revise the program.

d) The effective starting date of this agreement shall be the fall 2012 semester.

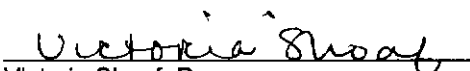
10. This agreement is subject to Medgar Evers College's retention of its accreditation standing with the Middle States Association of Colleges and Schools, and its maintaining its registration status with New York State Education Department Office of Higher Education, and the Office of the Professions. In addition, this agreement is subject to the Peter J. Tobin College of Business retaining its accreditation standing with the AACSB – International (including, the accounting and taxation programs of the Department of Accounting and Taxation retaining separate accreditation standing with the AACSB – International), the Middle States Association of Colleges and Schools and maintaining its registration status with New York State Education Department Office of Higher Education and the Office of the Professions.



Julia Upton, Provost  
St. John's University



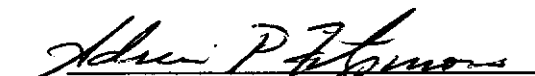
Howard Johnson, Senior Vice President & Provost  
Medgar Evers College



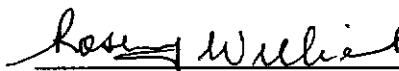
Victoria Shoaf, Dean  
The Peter J. Tobin College of Business  
St. John's University



John Graham, Interim Dean  
School of Business  
Medgar Evers College



Adrian P. Fitzsimons, Chairperson  
Department of Accounting and Taxation  
The Peter J. Tobin College of Business  
St. John's University



Rosemary Williams, Chairperson  
Department of Accounting  
School of Business  
Medgar Evers College

Date: \_\_\_\_\_

Date: 5/10/12

**B. S. Accounting Advising Sheet**  
**School of Business, Medgar Evers College**

**GRAD:**

**Name** \_\_\_\_\_

**ID** \_\_\_\_\_

**MAJOR ACCT**

<b>LIBERAL ARTS CORE/ COURSE#</b>	<b>TRANS.</b>	<b>TAKEN</b>	<b>LEFT</b>
English Composition I/ ENGL 112			
English Composition II /ENGL 150			
Introduction to Literature /ENGL 211			
World Literature/ MUS 100 ENGL 212			
World Civilization I/ HIST 101 or World Civilization II/ HIST 102			
U. S. History/ HIST 200 or African American History/ HIST 201 or Any upper 200 level History Course			
ART 100/Art History (2cr.)			
Introduction to World Music/MUS 100 (2cr.)			
Fundamentals of Speech/ SPCH 102			
Algebra/Trigonometry/ MTH 136			
Finite Math/ MTH 141(4 cr.)			
Introd. to the Science of Biology/ BIO 101			
Introduction to Physical Science/PHS 101			
FS 101/ Freshman Seminar I (1cr.)			
FS 102 /Freshman Seminar II (1cr.)			
Introduction to Psychology/PSYC 101 or Introduction to Sociology/SOC 101 or Culture Society & Social Change/SSC 101			
<b>BUSINESS CORE</b>			
Macroeconomics/ECON 212			
Microeconomics/ECON 213			
Principles of Accounting I/ACCT 217			
Principles of Accounting II/ACCT 227			
Introd. to Business & Management/MAN 200			
Foundation of Computer Info. Sys./CIS 225 or Internet & Emerging Technologies/CIS 211			
Systems Develop.& Implementation/CIS 311 or Microcomputer Appl. & Software/CIS 261			
Money & Banking/ECON 350			
Business & Economic Statistics/ECON 316			
International Economics/ECON 333			
Legal Environment & Business/LAW 208			
Business Law II/LAW 211			
Introduction to Business Finance/FIN 250			
Corporate Finance/FIN 325			
Essentials of Marketing/MAR 231			
Organizational Behavior/MAN 314			
Operations Management/MAN 351			
Business Policy/BUS 451			
<b>ACCOUNTING MAJOR</b>			
Intermediate Accounting I/ACCT 311			
Intermediate Accounting II/ACCT 312			
Cost Accounting I/ACCT 367			
Federal Taxation I/ACCT 407			
Federal Taxation II/ACCT 408 (2 cr.)			
Auditing/ACCT 473			
Advanced Accounting I/ACCT477			
Advanced Accounting II/ACCT 479			

Table 1

**MEDGAR EVERS COLLEGE, (B.S. – Accounting)**  
**CPA PROGRAM 120 SEMESTER CREDIT HOURS**

<i>Fall Semester</i>	<i>Course No.</i>	<i>Hours</i>	<i>Spring Semester</i>	<i>Course No.</i>	<i>Hours</i>
<b>Year 1 – Medgar Evers College</b>					
English Composition I	ENGL 112	3	English Composition II	ENGL 150	3
Algebra/Trigonometry	MTH 136	3	Principles of Accounting I	ACCT 217	3
Intro. to World of Music	MUS 100	2	Finite Math	MTH 141	4
Fundamentals of Speech	SPCH 102	3	Social Science Requirement	SOC 101/ PSYC 101/ SSC101	3
Freshman Seminar I	FS 101	1	Art History	ART 100	2
		<b>12</b>	Freshman Seminar	FS 102	1
					<b>16</b>
<b>Year 2 – Medgar Evers College</b>					
Introduction to the Science of Biology	BIO 101	3	Foundation of Computer Info Sys. or Internet & Emerging Technologies	CIS 225 or CIS 211	3
Introduction to Literature	ENGL 211	3	Introduction to World Literature	ENGL 212	3
Introduction to Macroeconomics	ECON 212	3	Introduction to Microeconomics	ECON 213	3
Principles of Accounting I	ACCT 227	3	Introduction to Business & MGMT	MAN 200	3
World Civilization I or II	HIST 101or 102	3	Intermediate Accounting I	ACCT 311	3
		<b>15</b>			<b>15</b>
<b>Year 3 – Medgar Evers College</b>					
Intermediate Accounting II	ACCT 312	3	Corporate Finance	FIN 325	3
Introduction to Business Finance	FIN 250	3	Organizational Behavior	MAN 314	3
Essentials of Marketing	MAR 231	3	Operations Management	MAN 351	3
Business & Economic Statistics	ECON 316	3	Introduction to Physical Science	PHS 101	3
Legal Environment /Business Law I	LAW 208	3	Cost Accounting	ACCT 367	3
		<b>15</b>	Federal Taxation I	ACCT 407	3
					<b>18</b>
<b>Year 4 – Medgar Evers College</b>					
Systems Development & Implementation or Microcomputer Appl. & Software	CIS 311 or CIS 261	3	Growth & Development of U.S.A. or African American History or any 200 level History Course	HIST 200 or HIST 201 or any 200 level History Crse	3
Business Law II	LAW 211	3	Business Policy	BUS 451	3
Money & Business	ECON 350	3	International Economics	ECON 333	3
Advanced Accounting I	ACCT 477	3	Auditing	ACCT 473	3
Federal Taxation II	ACCT 408	2	Advanced Accounting II	ACCT 479	3
		<b>14</b>			<b>15</b>
					<b>120</b>

**Table 2**  
**ST. JOHN'S UNIVERSITY (M.S. – Accountancy)**  
**CPA PROGRAM – 30 SEMESTER HOURS**

<b>I. CURRICULUM</b>		<b>Prerequisites</b>	<b>Credits</b>
	<b>Required:</b>		
ACC 622	<i>Advanced Managerial Accounting</i>	ACCT 367	3
ACC 624	<i>Information Technology Auditing</i>	ACCT 473	3
ACC 632	<i>Critique of Accounting Theory</i>	ACCT 479	3
TAX 635	<i>Business Tax Planning</i>	ACCT 408	3
		<b>Credits</b>	<b>12</b>
	<b>Electives (Select three courses from the following accounting electives or from the list of taxation electives):</b>		
ACC 605	<i>Internships in Assurance and Advisory Services</i>	ACC 624	3
ACC 621	<i>Controllership</i>	ACCT 367	3
ACC 625	<i>Accounting Ethics and Professionalism</i>	ACCT 473	3
ACC 623	<i>Auditing Problems</i>	ACCT 473	3
ACC 626	<i>Forensic Accounting Principles</i>	ACCT 473	3
ACC 627	<i>Business Valuations</i>	ACCT 473	3
ACC 628	<i>Internal Auditing</i>	ACCT 473	3
ACC 635	<i>Accounting for Financial Instruments and Derivative Products</i>	ACCT 479	3
ACC 636	<i>Accounting for Financial Institutions</i>	ACCT 479	3
ACC 639	<i>Government and Non-Profit Accounting</i>	ACCT 479	3
ACC 640	<i>SEC Accounting Practice</i>	ACCT 479	3
ACC 641	<i>Accounting Information: Contemporary Issues</i>	ACC 624	3
ACC 642	<i>Accounting Information: Assessment and Controls</i>	ACC 624	3
ACC 643	<i>Accounting Information: Security and Forensics</i>	ACC 624	3
ACC 644	<i>Accounting Information Systems</i>	ACCT 305	3
ACC 645	<i>International Financial Reporting Standards</i>	ACCT 479	3
ACC 646	<i>Analysis of Foreign Financial Statements</i>	ACCT 479	3
		<b>Credits</b>	<b>9</b>
<b>II. GENERAL ELECTIVES</b>			
	<b>Three Graduate Elective Courses</b>		
	Students will be able to select three 600 level courses ( <i>i.e.</i> , nine credits). The three graduate electives can be used to advance a student's studies by exploring specialized accounting, tax or other business area(s) or to complete deficiencies in the general business requirements (see New York State Department of Education requirements (Section 52.13(b) Accountancy) for licensure as a CPA.		
		<b>Credits</b>	<b>9</b>
	<b>TOTAL</b>		<b><u>30</u></b>

Table 3  
ST. JOHN'S UNIVERSITY (M.S. – Accountancy)  
Plan of Study

Summer Semester	Credits
<p><i>Accounting/Tax Elective courses.</i> The student will select two graduate level accounting or tax courses. The graduate elective courses could be used to allow the student to advance his/her studies and explore specialized accounting or tax area.</p>	<p><u>6</u> 6</p>
Fall Semester	Credits
<p>ACC 624    Information Technology Auditing TAX 635    Business Tax Planning ACC 622    Advanced Managerial Accounting <i>Accounting/Tax Elective course.</i> The student will select one graduate level accounting or tax course. The graduate elective course could be used to allow the student to advance his/her studies and explore a specialized accounting or tax area.</p>	<p>3 3 3 <u>3</u> 12</p>
Spring Semester	Credits
<p>ACC 632    Critique of Accounting Theory <i>Elective courses.</i> The student will select three graduate level courses. The graduate elective course could be used to allow the student to advance their studies and explore a specialized accounting, tax or other business areas.</p>	<p>3 <u>9</u> 12</p>

**Table 4**  
**MEDGAR EVERS COLLEGE – ST. JOHN'S UNIVERSITY**  
**B.S. – Accounting/ M.S. - Accountancy**  
**CPA PROGRAM – 150 SEMESTER HOURS**

<i>Fall Semester</i>	<i>Course No.</i>	<i>Hours</i>	<i>Spring Semester</i>	<i>Course No.</i>	<i>Hours</i>
<b>Year 1 – Medgar Evers College</b>					
English Composition I	ENGL 112	3	English Composition II	ENGL 150	3
Algebra/Trigonometry	MTH 136	3	Principles of Accounting I	ACCT 217	3
Intro. to World of Music	MUS 100	2	Finite Math	MTH 141	4
Fundamentals of Speech	SPCH 102	3	Social Science Requirement	SOC 101/ PSYC 101/ SSC101	3
Freshman Seminar I	FS 101	1	Art History	ART 100	2
		<b>12</b>	Freshman Seminar	FS 102	1
					<b>16</b>
<b>Year 2 – Medgar Evers College</b>					
Introduction to the Science of Biology	BIO 101	3	Foundation of Computer Info Sys. or Internet & Emerging Technologies	CIS 225 or CIS 211	3
Introduction to Literature	ENGL 211	3	Introduction to World Literature	ENGL 212	3
Introduction to Macroeconomics	ECON 212	3	Introduction to Microeconomics	ECON 213	3
Principles of Accounting II	ACCT 227	3	Introduction to Business & MGMT	MAN 200	3
World Civilization I or II	HIST 101or 102	3	Intermediate Accounting I	ACCT 311	3
		<b>15</b>			<b>15</b>
<b>Year 3 – Medgar Evers College</b>					
Intermediate Accounting II	ACCT 312	3	Corporate Finance	FIN 325	3
Introduction to Business Finance	FIN 250	3	Organizational Behavior	MAN 314	3
Essentials of Marketing	MAR 231	3	Operations Management	MAN 351	3
Business & Economic Statistics	ECON 316	3	Introduction to Physical Science	PHS 101	3
Legal Environment I	LAW 208	3	Cost Accounting	ACCT 367	3
		<b>15</b>	Federal Taxation I	ACCT 407	3
					<b>18</b>
<b>Year 4 – Medgar Evers College</b>					
Systems Development & Implementation or Microcomputer Appl. & Software	CIS 311 or CIS 261	3	Growth & Development of U.S.A. or African American History or any 200 level History Course	HIST 200 or HIST 201 or any 200 level History Crse	3
Business Law II	LAW 211	3	Business Policy	BUS 451	3
Money & Business	ECON 350	3	International Economics	ECON 333	3
Advanced Accounting I	ACCT 477	3	Auditing	ACCT 473	3
Federal Taxation II	ACCT 408	3	Advanced Accounting II	ACCT 479	3
		<b>15</b>			<b>15</b>
<b>Year 5 – St. John's University (Summer)</b>					
-Accounting/Tax Elective	ACC ____	3			
-Accounting/Tax Elective	ACC ____	3			
		<b>6</b>			
<b>Year 5 – St. John's University</b>					
-Information Technology Auditing	ACC 624	3	-Accounting/Tax/Business Elective	ACC ____	3
-Accounting/Tax Elective	ACC ____	3	-Critique of Accounting Theory	ACC 632	3
-Business Tax Planning	TAX 635	3	-Accounting/Tax/Business Elective	ACC ____	3
-Advanced Managerial Accounting	ACC 622	3	-Accounting/Tax/Business Elective	ACC ____	3
		<b>12</b>			<b>12</b>
			<b>Total</b>		<b>150</b>



Table 5  
 MEDGAR EVERS COLLEGE – ST. JOHN'S UNIVERSITY  
 B.S. – Accounting/ M.S. - Accounting  
 CPA PROGRAM - 150 SEMESTER HOURS

<b>PROFESSIONAL ACCOUNTANCY</b>		
<i>Course Number</i>	<i>Course Title</i>	<i>Cr</i>
<b>Financial Accounting Theory and Practice</b>		
ACCT 217	<i>Principles of Accounting I</i>	3
ACCT 227	<i>Principles of Accounting II</i>	3
ACCT 311	<i>Intermediate Accounting I</i>	3
ACCT 312	<i>Intermediate Accounting II</i>	3
ACCT 477	<i>Advanced Accounting I</i>	3
ACCT 479	<i>Advanced Accounting II</i>	3
Accounting 632	<i>Critique of Accounting Theory</i>	3
<b>Managerial Accounting</b>		
ACCT 367	<i>Cost Accounting</i>	3
Accounting 622	<i>Advanced Managerial Accounting</i>	3
<b>Auditing and Computer Auditing</b>		
ACCT 473	<i>Auditing</i>	3
Accounting 624	<i>Information Technology Auditing</i>	3
<b>Tax Accounting</b>		
ACCT 407	<i>Federal Taxation I</i>	3
ACCT 402	<i>Federal Taxation II</i>	2
Taxation 635	<i>Business Tax Planning</i>	3
<b>Accounting Electives</b>		9
		<b>50</b>

<b>GENERAL BUSINESS</b>		
<i>Course Number</i>	<i>Course Title</i>	<i>Cr</i>
<b>Business Statistics</b>		
ECON 316	<i>Business &amp; Economic Statistics</i>	3
<b>Commercial Law</b>		
LAW 208	<i>Legal Environment &amp; Business Law I</i>	3
LAW 211	<i>Business Law II</i>	3
<b>Information Systems</b>		
CIS 225 or CIS 211	<i>Foundation of Computer Info Systems or Internet &amp; Emerging Technologies</i>	3
CIS 311 or CIS 261	<i>Systems Develop &amp; Implementation or Microcomputer Appl. &amp; Software</i>	3
<b>Economics</b>		
ECON 212	<i>Macroeconomics</i>	3
ECON 213	<i>Microeconomics</i>	3
ECON 350	<i>Money &amp; Banking</i>	3
ECON 333	<i>International Economics</i>	3
<b>Finance</b>		
FIN 250	<i>Introduction to Business Finance</i>	3
FIN 325	<i>Corporate Finance</i>	3
<b>Marketing</b>		
MAR 231	<i>Essentials of Marketing</i>	3
<b>Other Business</b>		
MAN 200	<i>Introduction to Business and Management</i>	3
MAN 314	<i>Organizational Behavior</i>	3
MAN 351	<i>Operations Management</i>	3
BUS 451	<i>Business Policy</i>	3
<b>Business Electives</b>		9
		<b>54</b>

**Table 6**  
**ST. JOHN'S UNIVERSITY (M.S. – Taxation)**

The M.S. - Taxation Program is intended to provide the student with a comprehensive and in-depth knowledge of the Internal Revenue Code, tax regulations, judicial decisions and Treasury rulings. The goal of the tax curriculum is to provide the student with an opportunity to focus in the technical area of taxation so that he or she will be able to enter and advance in the profession of public accountancy as tax specialists or enter corporate management in the tax area.

Business decisions must be evaluated in terms of possible tax implications and consequences. Tax specialization has developed in both the accountancy and legal professions to facilitate this assessment. Public accounting firms have organized separate tax departments staffed by accountants with special training in the understanding and application of the Internal Revenue Code. Major business corporations have adopted a similar approach by attaching increasing importance to the function of the internal tax manager. The M.S. - Taxation Program is designed to provide the necessary technical knowledge for career advancement in the field of taxation and to enable students to conduct tax research, facilitate tax compliance, and develop tax-planning strategies.

### Program Requirements

**Course Requirements.** The M.S. - Taxation will require a student to complete 11 courses or 31 credits. Specifically, the curriculum will be allocated into three categories: (1) six required curriculum courses for 16 credits; (2) two elective curriculum courses for 6 credits; and (3) three graduate elective courses for 9 credits. Medgar Evers College graduates who have successfully completed ACCT 408, Federal Taxation II, will be required to complete 31 credits to obtain their M.S. - Taxation degree. The course requirements are as follows:

		Prerequisites	Credits
<i>Required Curriculum Courses</i>			
TAX 600	<i>Tax Research and Writing</i>	None	1
TAX 603	<i>Corporate Taxation</i>	ACCT 408	3
TAX 612	<i>Partnerships and Partners</i>	TAX 603	3
TAX 621	<i>Estates and Gifts</i>	ACCT 408	3
TAX 683	<i>Practice and Procedure</i>	ACCT 408	3
TAX 691	<i>Research Project</i>	last six credits	3
<i>Elective Curriculum Courses (Select two):</i>			
TAX 605	<i>Internship in Taxation</i>	TAX 603	3
TAX 611	<i>Tax Planning for High Net-Worth Individuals</i>	ACCT 408	3
TAX 631	<i>Corporate Distributions, Liquidations and Reorganizations</i>	TAX 603	3
TAX 632	<i>Consolidated Federal Income Tax Returns</i>	TAX 603	3
TAX 641	<i>Interstate Commerce</i>	ACCT 408	3
TAX 651	<i>Foreign Operations</i>	ACCT 408	3
TAX 661	<i>Compensation, Benefits and Retirement Plans</i>	ACCT 408	3
TAX 662	<i>Real Estate</i>	ACCT 408	3
TAX 663	<i>Financial Products</i>	ACCT 408	3
TAX 671	<i>Tax-Exempt Institutions</i>	ACCT 408	3
TAX 672	<i>Specialized Industries</i>	ACCT 408	3
TAX 681	<i>Tax Accounting</i>	ACCT 408	3
TAX 682	<i>Special Topics in Taxation</i>	TAX 603	3
<i>Three Graduate Elective Courses (9 credits)</i>			
ACC 624	Information Technology Auditing	ACCT 473	3
ACC 632	Critique of Accounting Theory	ACCT 479	3
TAX ____	Accounting or Taxation or Business Elective	TAX 603	3

Table 7  
 ST. JOHN'S UNIVERSITY (M.S. – Taxation)  
 Plan of Study

<b>Summer Semester</b>	<b>Credits</b>
TAX Elective	3
TAX 600 Tax Research and Writing	1
TAX 603 Corporate Taxation	<u>3</u>
	7

<b>Fall Semester</b>	<b>Credits</b>
ACC 624 Information Technology Auditing	3
TAX 612 Partnerships and Partners	3
TAX 621 Estates and Gifts	3
TAX Elective	<u>3</u>
	12

<b>Spring Semester</b>	<b>Credits</b>
ACC 632 Critique of Accounting Theory	3
TAX Elective	3
TAX 683 Practice and Procedures	3
TAX 691 Research Project	<u>3</u>
	12

**Table 8**  
**MEDGAR EVERS COLLEGE – ST. JOHN’S UNIVERSITY**  
**B.S. – Accounting/ M.S. – Taxation**  
**CPA PROGRAM – 151 SEMESTER HOURS**

<i>Fall Semester</i>	<i>Course No.</i>	<i>Hours</i>	<i>Spring Semester</i>	<i>Course No.</i>	<i>Hours</i>
<b>Year 1 – Medgar Evers College</b>					
English Composition I	ENGL 112	3	English Composition II	ENGL 150	3
Algebra/Trigonometry	MTH 136	3	Principles of Accounting I	ACCT 217	3
Intro. to World of Music	MUS 100	2	Finite Math	MTH 141	4
Fundamentals of Speech	SPCH 102	3	Social Science Requirement	SOC 101/ PSYC 101/ SSC101	3
Freshman Seminar I	FS 101	3	Art History	ART 100	2
		1	Freshman Seminar	FS 102	1
		<b>12</b>			<b>16</b>
<b>Year 2 – Medgar Evers College</b>					
Introduction to the Science of Biology	BIO 101	3	Foundation of Computer Info Sys. or Internet & Emerging Technologies	CIS 225 or CIS 211	3
Introduction to Literature	ENGL 211	3	Introduction to World Literature	ENGL 212	3
Introduction to Macroeconomics	ECON 212	3	Introduction to Microeconomics	ECON 213	3
Principles of Accounting II	ACCT 227	3	Introduction to Business & MGMT	MAN 200	3
World Civilization I or II	HIST 101 or 102	3	Intermediate Accounting I	ACCT 311	3
		<b>15</b>			<b>15</b>
<b>Year 3 – Medgar Evers College</b>					
Intermediate Accounting II	ACCT 312	3	Corporate Finance	FIN 325	3
Introduction to Business Finance	FIN 250	3	Organizational Behavior	MAN 314	3
Essentials of Marketing	MAR 231	3	Operations Management	MAN 351	3
Business & Economic Statistics	ECON 316	3	Introduction to Physical Science	PHS 101	3
Legal Environment I	LAW 208	3	Cost Accounting	ACCT 367	3
		<b>15</b>	Federal Taxation I	ACCT 407	3
					<b>18</b>
<b>Year 4 – Medgar Evers College</b>					
Systems Development & Implementation or Microcomputer Appl. & Software	CIS 311 or CIS 261	3	Growth & Development of U.S.A. or African American History or any 200 level History Course	HIST 200 or HIST 201 or any 200 level History Crse	3
Business Law II	LAW 211	3	Business Policy	BUS 451	3
Money & Business	ECON 350	3	International Economics	ECON 333	3
Advanced Accounting I	ACCT 477	3	Auditing	ACCT 473	3
Federal Taxation II	ACCT 408	3	Advanced Accounting II	ACCT 479	3
		<b>15</b>			<b>15</b>
<b>Year 5 – St. John's University (Summer)</b>					
-Taxation Elective	TAX ____	3			
-Corporate Taxation	TAX 603	3			
-Tax Research and Writing	TAX 600	1			
		<b>7</b>			
<b>Year 5 – St. John's University</b>					
-Information Technology Auditing	ACC 624	3	-Estates and Gifts	TAX 621	3
-Partnerships and Partners	TAX 612	3	-Critique of Accounting Theory	ACC 632	3
-Practice and Procedures	TAX 635	3	-Research Project	TAX 691	3
-Taxation <i>Elective</i>	TAX ____	3	-Taxation <i>Elective</i>	TAX ____	3
		<b>12</b>			<b>12</b>
			<b>Total</b>		<b>151</b>

Table 9  
 MEDGAR EVERS COLLEGE – ST. JOHN’S UNIVERSITY  
 B.S. – Accounting/ M.S. – Taxation  
 CPA PROGRAM - 151 SEMESTER HOURS

<b>PROFESSIONAL ACCOUNTANCY</b>		
<i>Course Number</i>	<i>Course Title</i>	<i>Cr</i>
<b>Financial Accounting Theory and Practice</b>		
ACCT 217	<i>Principles of Accounting I</i>	3
ACCT 227	<i>Principles of Accounting II</i>	3
ACCT 311	<i>Intermediate Accounting I</i>	3
ACCT 312	<i>Intermediate Accounting II</i>	3
ACCT 477	<i>Advanced Accounting I</i>	3
ACCT 479	<i>Advanced Accounting II</i>	3
Accounting 632	<i>Critique of Accounting Theory</i>	3
<b>Managerial Accounting</b>		
ACCT 367	<i>Cost Accounting</i>	3
<b>Auditing and Computer Auditing</b>		
ACCT 473	<i>Auditing</i>	3
Accounting 624	<i>Information Technology Auditing</i>	3
<b>Tax Accounting</b>		
ACCT 407	<i>Federal Taxation I</i>	3
ACCT 402	<i>Federal Taxation II</i>	2
Taxation 600	<i>Tax Research and Writing</i>	1
Taxation 603	<i>Corporate Taxation</i>	3
Taxation 612	<i>Partnerships and Partners</i>	3
Taxation 621	<i>Estates and Gifts</i>	3
Taxation 683	<i>Practice and Procedures</i>	3
Taxation 691	<i>Research Project</i>	3
Taxation Elective		3
Taxation Elective		3
		<b>57</b>

<b>GENERAL BUSINESS</b>		
<i>Course Number</i>	<i>Course Title</i>	<i>Cr</i>
<b>Business Statistics</b>		
ECON 316	<i>Business &amp; Economic Statistics</i>	3
<b>Commercial Law</b>		
LAW 208	<i>Legal Environment &amp; Business Law I</i>	3
LAW 211	<i>Business Law II</i>	3
<b>Information Systems</b>		
CIS 225 or CIS 211	<i>Foundation of Computer Info Systems or Internet &amp; Emerging Technologies</i>	3
CIS 311 or CIS 261	<i>Systems Develop &amp; Implementation or Microcomputer Appl. &amp; Software</i>	3
<b>Economics</b>		
ECON 212	<i>Macroeconomics</i>	3
ECON 213	<i>Microeconomics</i>	3
ECON 350	<i>Money &amp; Banking</i>	3
ECON 333	<i>International Economics</i>	3
<b>Finance</b>		
FIN 250	<i>Introduction to Business Finance</i>	3
FIN 325	<i>Corporate Finance</i>	3
<b>Marketing</b>		
MAR 231	<i>Essentials of Marketing</i>	3
<b>Other Business</b>		
MAN 200	<i>Introduction to Business and Management</i>	3
MAN 314	<i>Organizational Behavior</i>	3
MAN 351	<i>Operations Management</i>	3
BUS 451	<i>Business Policy</i>	3
<b>Business Electives</b>		
		<b>9</b>
		<b>54</b>