

# ACCOUNTING, MS

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## Introduction

Whether you are considering CPA licensure or just looking to accelerate your accounting career, a Master of Science in Accounting will help you achieve your goals. The coursework gives students the technical accounting competencies and critical thinking skills necessary to support a successful career in all accounting areas including public or private accounting, nonprofit, government, or tax.

We offer a 4+1 program that allows our current undergraduate accounting students to pursue the master of science degree, if they achieve a cumulative GPA of 3.00 or higher in the Intermediate series (ACCT 3220 Intermediate Financial Accounting I, ACCT 3230 Intermediate Financial Accounting II, and ACCT 3320 Intermediate Cost Accounting), without taking the GMAT test. Students are also allowed to replace two undergraduate required accounting courses with two graduate accounting courses. If you are interested, please contact the Business School Advising team.

The MS accounting degree consists of 30 required hours + 9 hours of prerequisites that may be waived based on prior coursework.

## Accounting Prerequisites: (9 Hours)

The MS in accounting requires completion of the following accounting prerequisites.

Required Prerequisite Courses (advisor will evaluate transcript for possible waivers, grades must be a C or better to be considered for possible waiver):

Code	Title	Hours
<b>Required Prerequisite Courses</b>		
ACCT 6031	Intermediate Financial Accounting I <sup>1</sup>	3
ACCT 6032	Intermediate Financial Accounting II <sup>2</sup>	3
ACCT 6140	Fundamentals of Federal Income Tax <sup>3</sup>	3
Total Hours		9

<sup>1</sup> Equivalent undergraduate course: ACCT 3220 Intermediate Financial Accounting I

<sup>2</sup> Equivalent undergraduate course: ACCT 3230 Intermediate Financial Accounting II

<sup>3</sup> Equivalent undergraduate course: ACCT 4410 Fundamentals of Federal Income Tax

## Accounting Core: (24 Hours)

Students may not receive graduate credit for undergraduate coursework and may not retake any course successfully completed at the undergraduate level with a grade of "C" or better. An advisor will evaluate prior coursework to determine possible substitutions.

Code	Title	Hours
ACCT 6020	Auditing Theory	3
ACCT 6024	Advanced Financial Accounting	3
ACCT 6054	Accounting Information Systems	3

ACCT 6150	Taxation of Business Entities	3
ACCT 6250	Seminar: Financial Accounting	3
ACCT 6260	Seminar: Managerial Accounting	3
ACCT 6280	Accounting Ethics	3
ACCT 6620	Seminar: Auditing and Other Assurance Services	3
Total Hours		24

## Accounting Electives: (6 Hours)

Choose two from the following courses (unless otherwise noted, all courses are 3 credit hours):

Code	Title	Hours
Select two of the following:		
Any ACCT 6000 course or higher		6
ACCT 6080	Accounting for Government and Nonprofit Organizations	
ACCT 6330	Fraud Auditing	
ACCT 6340	Financial Statement Analysis	
ACCT 6370	International Accounting	
ACCT 6400	Taxation of C Corporations and Shareholders	
ACCT 6410	Advanced Tax for Individuals	
ACCT 6450	Tax Research	
ACCT 6480	Partnership Taxation	
ACCT 6520	Issues in Oil and Gas Accounting	
ACCT 5939	Internship	
Total Hours		6