

# Accounting, MS

## Master of Science in Accounting Degree Program Requirements

### Degree Program

The Master of Science (MS) in Accounting degree is designed to provide advanced accounting preparation for public, private, and governmental accounting careers. The program will also help prepare as well as qualify students to sit for the Uniform CPA Examination administered by Texas State Board of Public Accountancy.

#### Program Learning Goals

- **Program Goal 1: Mastery of Content:** Graduates will demonstrate an ability to think critically and solve accounting problems.
- **Program Goal 2: Ethics:** Graduates will effectively evaluate ethical situations that a CPA might face in a business setting, incorporating the laws and standards relating to financial reporting and the importance of personal integrity.
- **Program Goal 3: Global Perspective:** Graduates will be proficient in handling global accounting issues, including the ability to tailor accounting practices to a global economy.
- **Program Goal 4: Communications:** Graduates will demonstrate communication skills appropriate for high-level managers.

## Master of Science in Accounting Degree Program Requirements

The MS in Accounting requires 30 semester credit hours (SCH), including 21 SCH of core courses and 9 SCH of electives. A student with a non-accounting undergraduate degree must complete some prerequisite courses with a grade of "C" or greater before he or she can be fully admitted to the MS program; these courses cannot be used to fulfill the requirements of the MS degree.

Students whose non-accounting undergraduate program contained courses whose subject matter is equivalent to that required by the prerequisite courses may be exempted from those courses. A student may also be exempted from a course through examination or transfer credit from an accredited external institution. Specific program requirements will be determined during the admission process, which includes a complete review of undergraduate transcripts and work experience.

#### Prerequisite Courses

ACCT 2301	Principles of Accounting	3
ACCT 2302	Principles of Managerial Accounting	3
ACCT 3321	Intermediate Accounting I	3
ACCT 3322	Intermediate Accounting II	3
ACCT 3333	Federal Income Tax I	3
ACCT 4322	Auditing	3
FINA 5300	Concepts of Finance	3
<b>Total Hours</b>		<b>21</b>

#### Core Courses

ACCT 5311	Advanced Auditing	3
ACCT 5312	Accounting Information Systems & Controls	3
ACCT 5317	Accounting for Managerial Decision Making	3
ACCT 5314	Accounting Theory	3
ACCT 5315	Seminar on Tax Consulting, Planning and Research	3
ACCT 5332	Data Analytics in Accounting	3
FINA 5310	Theory of Financial Management	3

#### Elective Courses

Select three of the following:

ECON 5310	Managerial Economics	
ECON 5331	International Trade and Business	
FINA 5331	Investment Analysis and Management	
FINA 5333	International Finance	
FINA 5338	Fin Mrkt and Inst	
MGMT 5310	Organizational Behavior	
MGMT 5312	Business Analytics and Modeling	

MGMT 5334	Human Resource Management
MGMT 5335	Entrepreneurship and Innovation
MGMT 5361	Special Topics
MISY 5310	Management Information Systems
MISY 5332	Data Com and Network
MISY 5341	App Database Management
MISY 5342	Info Syst Analysis
MISY 5353	Special Topics in MISY
MRKT 5330	Marketing Management
MRKT 5331	International Marketing
MGMT 5399	Independent Study in Management
<b>Total Hours</b>	
	<b>30</b>

## Master of Science in Accounting Degree Sequence

### First Year

Fall - Semester 1	Hours	Spring - Semester 2	Hours	Summer	Hours
ACCT 5317		3 ACCT 5311		3 ACCT 5312	3
ACCT 5332		3 ACCT 5315		3 ACCT 5314	3
FINA 5310		3 Elective		3 Elective	3
		Elective		3	
<b>Total</b>		<b>9 Total</b>		<b>12 Total</b>	<b>9</b>

**Total Hours: 30**

Name	Unit
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Total Semester Credit Hours: 30

## Marketable Skills

Marketable skills, as defined by the Texas Higher Education Coordinating Board's 60x30TX Plan (<http://www.60x30tx.com/>), include interpersonal, cognitive, and applied skill areas, are valued by employers, and can be either primary or complementary to a major. Marketable skills are acquired by students through education, including curricular, co-curricular, and extracurricular activities.

## MS Accounting

### Degree Skills

1. Advanced accounting management principles
2. Competency in producing financial information
3. Familiarity with accounting regulations
4. Data analysis
5. Technology utilization

### Concentration Skills

1. Critical thinking
2. Quantitative reasoning
3. Ethical decision-making

### Co-curricular and Extracurricular Skills

1. Customer engagement and service
2. Advanced communication
3. Time and project management