

MASTER OF SCIENCE IN ACCOUNTING

The Master of Science in Accounting program is designed to provide students with the advanced study in accounting necessary to prepare for the CPA examination. This program equips students with the knowledge and skills needed in the profession of accounting.

Graduates of the MS in Accounting program are prepared for employment opportunities with industry, government, and public accounting firms.

The MS in Accounting requires thirty graduate credit hours and can be completed in one year (12 months) by full time students who first enroll in either fall or summer semesters.

All classes in the MS in Accounting program are taught only at the Huntsville campus.

Mission

As a professional program the mission of the MS in Accounting is to provide students with the functional competencies necessary to enter the accounting profession and to enable students to meet the minimum educational requirements for taking the Uniform Certified Public Accountant (CPA) Examination in Texas.

Vision

The MS in Accounting program provides students with a thorough grounding in the technical core competencies for entry into the accounting profession as identified by the American Institute of Certified Public Accountants (AICPA). In 1999 the AICPA established the Core Competency Framework for Entry into the Accounting Profession (the Framework). That Framework identifies six functional competencies as most aligned with the value contributed by accounting professionals:

- decision modeling
- risk analysis
- measurement
- reporting
- research
- leveraging technology

The MS in Accounting program allows students to meet the minimum legislatively mandated requirement of 150 hours of college credit to qualify to sit for the Uniform CPA Examination in Texas. An additional requirement is that the student must have completed 30 hours of advanced accounting coursework to qualify to sit for the examination. The MS in Accounting program provides the coursework necessary to meet these requirements over and above the 120 hours for undergraduate degree completion.

Applicants seeking admission to the Master of Science in Accounting must submit the following directly to the Office of Graduate Admissions:

1. Complete the online graduate application form (<http://www.shsu.edu/admissions/apply-texas.html>)
2. Pay the application fee (<http://www.shsu.edu/dept/graduate-studies/application-fee.html>)
3. Submit official transcript(s) from all previous college work (except SHSU graduates)
4. Submit an official GMAT score
5. Submit a current resume to the Office of Graduate Admissions

Graduate Application Deadlines

U.S. Citizens

- Fall - August 1
- Spring - December 1
- Summer - May 15

International Students

- Fall - June 25
- Spring - November 12
- Summer - April 9

Admission Criteria

1. Meet or exceed one of the following formulas:
 - a. $200 (\text{Undergraduate GPA}) + \text{GMAT Score} \geq 1100^1$
 - b. $200 (\text{Advanced Hours Undergraduate GPA}) + \text{GMAT Score} \geq 1150^2$
2. Have a minimum overall undergraduate GPA of 3.0

3. Have a minimum advanced accounting coursework GPA of 3.0
4. Hold a Bachelor's degree in Accounting from a U.S. Institution
5. GMAT Waiver Requests: Undergraduate GPA¹ of 3.5 or higher allows for a comprehensive review of academic performance and consideration for the GMAT waiver

¹ The Undergraduate GPA is the GPA from courses taken at the degree granting institution. Transfer grades are not used in the computation.

² The advanced hours undergraduate GPA is the GPA from junior- and senior- level courses taken at the degree granting institution. Transfer grades are not used in this computation.

Stem Requirements for Non-Business Graduates and Non-Accounting Graduates

Students seeking admission to the Master of Science in Accounting Program who do not have a baccalaureate degree in accounting from an Association to Advance Collegiate Schools of Business (AACSB International) accredited university will be required to take substantial stem courses before being allowed in the MS in Accounting program. Baccalaureate degrees from foreign universities not accredited by AACSB International are treated as non-business degrees. Additionally, graduate stem courses (5300s) do not apply to the 30-hour graduate credit hour requirement of the ACCT degree. Contact the graduate advisor for details.

Stem Courses Required

Stem Courses Required		
ACCT 2301	Principles Of Financial Acc	3
ACCT 2302	Principles Of Managerial Acc	3
ACCT 3313	Intermediate Accounting I	3
ACCT 3314	Intermediate Accounting II	3
ACCT 3324	Prn Accounting Systems Design	3
ACCT 3347	Cost Accounting	3
ACCT 3353	Income Tax Accounting	3
ACCT 4315	Advanced Accounting I	3
ACCT 4316	Advanced Accounting II	3
ACCT 4372	Auditing Principles	3
BANA 5300	Quantitative Tools For Busines (or both BANA 2372 and MGMT 3370)	3
BUAD 3335	Business Communication	3
BUAD 3355	Business Law	3
ECON 5300	Economic Principles And Policy (or both ECON 2302 and ECON 2301)	3
FINC 3320	Business Finance	3
MGIS 3310	Principles of MIS	3
MGMT 3310	Principles Of Management	3
MKTG 3310	Principles Of Marketing	3
Total Hours		54

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Courses		
ACCT 5311	Adv Topics-Financial Reporting ¹	3
ACCT 5324	Info Sys Auditing & Assurance ¹	3
ACCT 5336	Gov & Not-For-Profit Acc ²	3
ACCT 5352	Corp & Pass Thru Entity Tax ¹	3
ACCT 5379	Prof Ethics & Responsibility ²	3
ACCT 5399	Advancd Auditng Theory & Pract ^{2,3}	3

Restricted Electives

Select three of the following:		9
ACCT 5315	Seminar in Accounting Theory	
ACCT 5333	Financial Statement Analysis	
ACCT 5347	Managerial Accounting Applcatn	
ACCT 5355	Estate Planng,Trusts,Nonprofit	
ACCT 5375	Erp Business Proc Integration	

COBA Electives

Select any graduate course from the College of Business Administration ⁴ 3

Total Hours 30

- ¹ Course is only offered during the Fall semester
- ² Course is only offered during the Spring Semester.
- ³ ACCT 5399 is the capstone course that satisfies the comprehensive exam requirement. A grade of B or better is required for graduation.
- ⁴ Any graduate course in COBA except 5300s or ACCT 5304. Non-COBA courses must be approved by the Chair of the Department of Accounting.