

# MASTER OF SCIENCE IN ACCOUNTING

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The Master of Science in Accounting program is designed to provide students with the advanced study in accounting necessary to prepare for the Uniform Certified Public Accountant (CPA) examination. This program focuses on the knowledge and skills needed in the profession of accounting. Graduates of the MS in Accounting program are prepared for employment opportunities in a variety of accounting career paths including with public/industry/government/nonprofit firms.

The MS in Accounting requires thirty (30) graduate credit hours and can be completed in one year (12 months) by full time students who possess an appropriate undergraduate degree in accounting and who first enroll in the MS in Accounting program in either fall or summer semesters.

The MS in Accounting program allows students possessing an undergraduate degree in accounting to meet the minimum legislatively mandated requirement of 150 semester hours of college credit to qualify to sit for the Uniform CPA Examination in Texas. Students seeking additional information on the Uniform CPA Examination should check the Texas State Board of Public Accountancy homepage (<http://www.tsbpa.state.tx.us/>).

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

## Mission

The MS in Accounting is a professional program with the mission of providing students with the skills-based 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). The AICPA's Core Competency Framework identifies six technical competencies as most aligned with the value contributed by accounting professionals:

- Risk Assessment, Analysis and Management
- Measurement Analysis and Interpretation
- Reporting
- Research
- Systems and Process Management
- Technology and Tools

Applicants seeking admission to the Master of Science in Accounting program must:

1. Complete the online graduate application form (<http://www.shsu.edu/admissions/apply-texas.html>).
2. Pay the application fee (<http://www.shsu.edu/admissions/apply-texas.html>).

Additionally, applicants must submit the following material directly to the Office of Graduate Admissions:

1. Official transcript(s) from all previous college work (except SHSU graduates).
2. A current resume.

## 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. Have a minimum overall undergraduate GPA of 3.0<sup>1</sup>
2. Have a minimum advanced accounting coursework GPA of 3.0<sup>2</sup>
3. Hold a Bachelor's degree in Accounting from a U.S. Institution

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

<sup>2</sup> The advanced accounting coursework GPA is the GPA from junior- and senior- level accounting courses taken at the degree granting institution. Transfer grades are not used in this computation.

## Prerequisite Coursework 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 prerequisite coursework 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 prerequisite courses (courses listed as 5300) do not apply to the 30-hour graduate credit hour requirement of the MS in Accounting degree. Contact the graduate advisor for details.

### Stem Courses Required

Code	Title	Hours
<b>Stem Courses Required</b>		
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	Accounting Information Systems	3
ACCT 3347	Cost Accounting	3
ACCT 3353	Federal Taxation Concepts	3
ACCT 4317	Advanced Financial Accounting	3
ACCT 4372	Auditing Principles	3
BANA 5300	Quantitative Tools For Busines	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		51

Code	Title	Hours
<b>Master of Science in Accounting</b>		
<b>Courses</b>		
ACCT 5311	Advanced Financial Accounting Research I <sup>1</sup>	3
ACCT 5312	Advanced Financial Accounting Research II <sup>2</sup>	3
ACCT 5324	Info Sys Auditing & Assurance <sup>1</sup>	3
ACCT 5352	Corp & Pass Thru Entity Tax <sup>1</sup>	3
ACCT 5379	Prof Ethics & Responsibility <sup>2</sup>	3
ACCT 5399	Advancd Auditng Theory & Pract <sup>2,3</sup>	3
<b>Restricted Electives</b>		
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 5360	Analytics in Accounting	
ACCT 5375	Erp Business Proc Integration	

### COBA Electives

Select any graduate course from the College of Business Administration <sup>4</sup>	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.

The MS in Accounting is designed to provide graduates with the following marketable skills:

- Measurement Analysis and Interpretation: Our graduates will identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.
- Reporting: Our graduates will identify the appropriate content and communicate clearly and objectively to the intended audience the work performed and the results as governed by professional standards required by law or dictated by the business environment.
- Research: Our graduates will identify, access, and apply relevant professional frameworks, standards, and guidance as well as other information for analysis and to make informed decisions.
- Risk Assessment, Analysis and Management: Our graduates will assess, analyze, and manage risk using appropriate frameworks, professional judgment, and skepticism for effective business management.
- Systems and Process Management: Our graduates will identify the appropriate businesses processes and system(s) and the related framework and controls to assist in the design and use of systems for efficient and effective operations.
- Technology and Tools: Our graduates will identify and utilize relevant technology and tools to analyze data, efficiently and effectively perform assigned tasks as well as support other competencies.