

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 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 be licensed as a CPA 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 licensure as a Certified Public Accountant 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

Additional information: Reference the Program Landing Page (<https://www.shsu.edu/programs/graduate/accounting/>) for additional information, such as cost, delivery format, contact information, or to schedule a visit.

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 3.0¹
2. Have a minimum advanced accounting coursework GPA of 3.0²
3. Hold a Bachelor's degree in Accounting from a U.S. Institution

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 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
Stem Courses Required		
ACCT 2301	Principles of Financial Accounting	3
ACCT 2302	Principles of Managerial Accounting	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 3363	Inter Business Analysis	3
BUAD 3335	Business Communication	3
ECON 2301	Principles Of Macroeconomics	3
ECON 2302	Principles Of Microeconomics	3
FINC 3320	Business Finance	3
MGIS 3310	Principles of Management Information Systems (MIS)	3
MGMT 3310	Principles Of Management	3
MKTG 3310	Principles Of Marketing	3

Total Hours **51**

Code	Title	Hours
Master of Science in Accounting Courses		
ACCT 5311	Advanced Financial Accounting Research I ¹	3
ACCT 5312	Advanced Financial Accounting Research II ²	3
ACCT 5324	Information System Auditing & Assurance ¹	3
ACCT 5352	Corporate & Pass Through Entity Taxation ¹	3
ACCT 5379	Professional Ethics & Responsibility ²	3
ACCT 5399	Advanced Auditing Theory & Practice ^{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 Application	

ACCT 5355	Estate Planning, Trusts, and Nonprofits	
ACCT 5357	Multijurisdictional Taxation Concepts	
ACCT 5360	Analytics in Accounting	
ACCT 5375	ERP Business Process 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, ACCT 5302, or ACCT 5304. Non-COBA courses must be approved by the Chair of the Department of Accounting.

The Texas Higher Education Coordinating Board (THECB) marketable skills initiative is part of the state's **60x30TX plan** and was designed to help students articulate their skills to employers. Marketable skills are those skills valued by employers and/or graduate programs that can be applied in a variety of work or education settings and may include interpersonal, cognitive, and applied skill areas.

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.