Accounting M.S.

The objective of the Master of Science degree in Accounting is to provide students with a broad-based background in business, and depth and breadth in accounting. This will provide students with a basis for exercising judgment in accounting-related decisions within administrative, managerial and professional positions and enhance rapid career development. The course of study satisfies the required preparation for the Certified Public Accountant (CPA) examination. In addition, requirements for other professional certifications may be met within this plan. Students planning on taking the CPA examination are required to have a 3-semester credit hour ethics course which has been approved by the Texas State Board of Public Accountancy (TSBPA). ACCT 4346 Business Ethics for Accountants has been approved by TSBPA and satisfies the ethics course requirement.

It is anticipated that students with three different academic backgrounds may choose to pursue a Master of Science degree in Accounting. These differing academic backgrounds are best described as: Category A: No prior academic work in business; Category B: Prior academic work in business, but does not have the equivalent of a major in accounting; Category C: Undergraduate degree in accounting or degree in business with a major in accounting.

The Candidate Plan of Study (CPS) for all three categories of students will include a minimum of 30 semester hours. Students selecting the master’s thesis option will receive six semester hours credit for the thesis. Students in Category A may not elect the thesis option. The availability of the thesis option for Category B students will depend upon their previous academic work in accounting and/or business.

The specific degree requirements vary depending on academic background. The plan requirements are:

**Category A Requirements**

<table>
<thead>
<tr>
<th>Foundation Requirements</th>
</tr>
</thead>
</table>
| ACCT 2301               | Principles of Accounting I  
Credit Hours: 3 |
| ACCT 5131               | Accounting for Administrative Control  
Credit Hours: 3 |
| ACCT 5133               | Financial Accounting I  
Credit Hours: 3 |
| ACCT 5134               | Financial Accounting II  
Credit Hours: 3 |
| ACCT 5137               | Principles of Auditing  
Credit Hours: 3 |
| ECON 5136               | Managerial Economics  
Credit Hours: 3 |
| FINC 5133               | Corporate Finance  
Credit Hours: 3 |
| FINC 5231               | Quantitative Methods in Finance  
Credit Hours: 3 |
| ISAM 5330               | Management Information Systems  
Credit Hours: 3 |
| MGMT 5032               | Human Behavior in Organizations  
Credit Hours: 3 |

**Management Information Systems Concentration**

Accounting students desiring the Management Information Systems Concentration must take (in addition to the Foundation Requirements):

| ISAM 5030               | Fundamentals of Business Programming Applications  
Credit Hours: 3 |

**Major Requirements**

| ACCT 4346               | Business Ethics for Accountants  
Credit Hours: 3 |
### Category B Requirements

The course of study will be designed to meet the student's educational needs in light of previous academic work and career objectives. Students in Category B must meet requirements of Category A. Courses taken in a student's previous academic work determined to be equivalent to foundation requirements may result in waiver of foundation requirements. If courses taken in a student's previous academic work are determined to be equivalent to major requirements, other courses may be substituted with approval. Of the 30 semester hours of major requirements, Category B students must complete at least 15 semester hours of accounting at the graduate level. Course work at the 33XX- or 43XX-level may not be included.

### Category C

The course of study will be designed to meet the student's educational needs in light of previous academic work and career objectives. Category C students must complete 30 semester hours, which must include at least twelve semester hours of accounting at the graduate level. Course work at the 33XX- or 43XX- level may not be included.

### Accounting Concentration in Management Information Systems

Students may choose an information systems concentration in their Master of Science Degree in Accounting. These students will be required to take the following courses:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISAM 5030</td>
<td>Fundamentals of Business Programming Applications</td>
<td>3</td>
</tr>
</tbody>
</table>

### Additional Information

ISAM 5030 Fundamentals of Business Programming Applications is waived for students with six hours of college-level programming with grades of C or better.

### Additional Concentration courses

Select three courses (9 hours) from the following list:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 5333</td>
<td>Fundamentals of Databases and Business Intelligence</td>
<td>3</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Credit Hours</td>
</tr>
<tr>
<td>-------------</td>
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<td>--------------</td>
</tr>
<tr>
<td>ACCT 5334</td>
<td>Advanced Database Applications Development</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5335</td>
<td>Information Systems Audit and Security</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5336</td>
<td>Systems Analysis and Design</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5337</td>
<td>ERP System Concepts and Practices</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5438</td>
<td>Fundamentals of Data Analytics in Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>