



College of Business Administration Graduate Programs

Master of Science in Accounting

The **Master of Science in Accounting** (ACCT) 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 ACCT program are prepared for employment opportunities with industry, government, and public accounting firms. This program is a 1 year (12 month) 30-hour program. **Most of the courses are offered only during the day; evening and online courses are limited. Additionally, graduate accounting course work is not offered at The Woodlands Center.**

Master of Science in Accounting Program (ACCT) [30 hours]

Core Courses (required): all are 3-hour courses)

- ACCT 5311 Advanced Topics in Financial Accounting [Fall]
- ACCT 5324 Information Systems Auditing and Assurance [Fall]
- ACCT 5336 Governmental and Not-for-Profit Accounting [Spring]
- ACCT 5352 Corporate and Pass Through Entity Taxation [Fall]
- ACCT 5379 Professional Ethics and Responsibilities [Spring]
- ACCT 5399 Advanced Auditing Theory and Practice [Spring]

Restricted Electives (must choose **three** of the following 3-hour courses):

- ACCT 5315 Seminar in Accounting Theory [Summer I]
- ACCT 5333 Financial Statement Analysis [Fall]
- ACCT 5347 Managerial Accounting Applications [Summer]
- ACCT 5355 Estate Planning, Trusts, and Nonprofits [Summer II]
- ACCT 5375 ERP Business Process Integration [Fall/Spring]

General Electives (may choose **one** of the following 3-hour courses):

Any COBA graduate course, **excluding any 5300 course and ACCT 5304.**

Stem Requirements for Non-Business 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.

BANA 5300	Quantitative Tools for Business (or both BANA 2372 and MGMT 4370)	ACCT 2301	Principles of Financial Accounting
ECON 5300	Economic Principles and Policy (or both ECON 2302 and ECON 2301)	ACCT 2302	Principles of Managerial Accounting
FINC 3320	Business Finance	ACCT 3313	Intermediate Accounting I
BUAD 3335	Business Communications	ACCT 3314	Intermediate Accounting II
BUAD 3355	Business Law	ACCT 3324	Principles of Accounting Systems Design
MGMT 3310	Principles of Management	ACCT 3347	Cost Accounting
MGIS 3310	Management Information Systems	ACCT 3353	Income Tax Accounting
MKTG 3310	Principles of Marketing	ACCT 4315	Advanced Accounting I
		ACCT 4316	Advanced Accounting II
		ACCT 4372	Auditing Principles

For more information on COBA graduate programs:

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