## REQUIREMENTS FOR THE MASTER OF ACCOUNTANCY

### GENERAL REQUIREMENTS

**Minimum Total Hours (Non-Thesis)**: 33

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### REQUIRED COURSES

**Required Courses (6 hours):**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 5100</td>
<td>Accounting Professional Development</td>
<td>0</td>
</tr>
<tr>
<td>ACCT 5113</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6553</td>
<td>Seminar in Accounting Theory</td>
<td>3</td>
</tr>
</tbody>
</table>

**Core Courses (27 hours):**

- **Accounting (12 hours)**
  - 5000- or 6000-level Accounting courses, except ACCT 5202 and ACCT 5212.
  - Hours: 12

- **Business (15 hours)**
  - Graduate Business courses, with a minimum of 12 hours in non-Accounting courses.
  - Hours: 15

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The master’s degree requires the equivalent of at least two semesters of satisfactory graduate work and additional work as may be prescribed for the degree.

- All coursework applied to the master’s degree must carry graduate credit.
- Master’s degree programs which require a thesis consist of at least 30 credit hours. All non-thesis master’s degree programs require at least 32 credit hours.
- Credit transferred from other institutions must meet specific criteria and is subject to certain limitations.
- Courses completed through correspondence study may not be applied to the master’s degree.
- To qualify for a graduate degree, students must achieve an overall grade point average of 3.0 or higher in the degree program coursework and in all resident graduate coursework attempted. A student must also have at least a 3.0 in all coursework (including undergraduate coursework if any).

Successful completion of a written comprehensive examination over financial accounting theory and reporting is required of all candidates for the Master of Accountancy degree. In addition, the examining committee may conduct an oral examination to clarify and discuss a student’s responses on the written examination.

A student who has done satisfactory graduate work and has earned a 3.0 grade point average may file for master’s candidacy.