**GENERAL REQUIREMENTS**

Minimum Total Hours (Non-Thesis) ......................... 33

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**REQUIRED COURSES**

<table>
<thead>
<tr>
<th>Required Coursework (6 hours):</th>
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</thead>
<tbody>
<tr>
<td>ACCT 5100 Accounting Professional Development</td>
<td>0</td>
</tr>
<tr>
<td>ACCT 5113 Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6553 Seminar in Accounting Theory</td>
<td>3</td>
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</tbody>
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**Accounting Electives (12 hours):**

Satisfactory Accounting courses, except ACCT 5202 and ACCT 5212.

**Graduate Business Electives (15 hours):**

Graduate Business courses, with a minimum of 12 hours in non-
Accounting courses.

The Non-Thesis degree is a coursework-only degree; a Non-
Thesis examination is not required.

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.