

## M.S. IN PROFESSIONAL ACCOUNTING - ADDITIONAL INFORMATION

### 1) GENERAL BUSINESS ELECTIVE COURSES (Business Management "Core") TO BE COMPLETED AT THE UNDERGRADUATE LEVEL BEFORE COMPLETION OF GRADUATE DEGREE

(minimum requirement: 36 credits)

[NOTE: Applicant for M.S. in Professional Accounting should already have most or all of the following courses from an undergraduate (management) degree program.

B.S. degree in Business Management from St. Francis College used as example.]

Dept	Course Number	Course title	Number of credits	
ACC	1101	Elementary Accounting I	4	(see note 1 below)
BUS	1001	Organization and Management	3	
BUS	4998	Business Policies	3	
BL	2101	Business Law I	3	
BL	2102	Business Law II	3	
ECO	1201	Principles of Macroeconomics	3	
ECO	2202	Principles of Microeconomics	3	
ECO	2306	Money and Banking	3	
FIN	3301	Principles of Finance	3	
IT	1001	Computer Tools	3	
MKT	2201	Marketing	3	
ORM	3301	Empirical Methods/Business Research (or MAT 2301 – Statistics)	3	
<b>Total number of credits in Business Management "Core"</b>			<b>37</b>	<b>(see note 2 below)</b>

Note 1: Some undergraduate programs may only assign 3 credits to the introductory accounting course. This is acceptable.

Note 2: The **Business Management "Core"** consists of a minimum of **36 credits**. Many undergraduate management programs will require more than 36 credits of Business Management "Core" courses. The courses listed above are meant to convey an *example* of the types of courses that can fulfill the requirement.

### 2) Student must complete 33 credit hours of accounting courses in order to obtain a CPA license.

This requirement is met as follows: completion of Elementary Accounting II (3 or 4 credits) (ACC 1102 at St. Francis College - 4 credits) plus completion of 31 credit hours of accounting courses in the M.S. in Professional Accounting program (9 courses in accounting).

**Course Requirements and Suggested Programs:** Course requirements and suggested (four and five semester) programs for the M.S. degree in Professional Accounting are presented on the following pages. Be sure you are aware of all course requirements as you move toward completion of your degree.

## COURSE REQUIREMENTS FOR M.S. DEGREE IN PROFESSIONAL ACCOUNTING

### REQUIRED COURSES (eight courses)

Dept	Course Number	Course title	number of credits
ACC	6101	Accounting Theory and Reporting I	4
ACC	6102	Accounting Theory and Reporting II	4
ACC	6301	Managerial Accounting	3
ACC	6401	Auditing and Assurance Services	3
ACC	6501	Individual Taxation	3
ACC	7101	Special Topics in Accounting	3
ACC	7998	Graduate Research Seminar in Accounting	4
PHI	7342	Business Ethics	3

### ELECTIVE COURSES (A minimum of **two additional courses** selected from the offerings below.)

Dept	Course Number	Course title	number of credits
ACC	6201	Accounting Information Technology & Design	3
ACC	6202	Advanced Accounting Information Systems	3
ACC	6402	Advanced Auditing	4
ACC	6502	Taxation for Business Organizations	4
Bus Law	6101	Law for Business Organizations I	3
Bus Law	6102	Law for Business Organizations II	3

<b>Total credits for MS degree</b>	<b>34</b>
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## **M.S. in Professional Accounting - Suggested program - Four semesters**

<u>Semester I</u>	(Fall semester)	number of credits	
ACC 6101	Accounting Theory and Reporting I	4	
ACC 6301	Managerial Accounting	3	
Total credits for semester		7	7
<u>Semester II</u>	(Spring semester)		
ACC 6102	Accounting Theory and Reporting II	4	
ACC 6401	Auditing and Assurance Services	3	
Total credits for semester		7	7
<u>Semester III</u>	(Fall semester)		
ACC 6201	Elective ( <i>Acctg Info Technology &amp; Design</i> )	3	
ACC 6501	Individual Taxation	3	
ACC 7101	Special Topics in Accounting	3	
Total credits for semester		9	9
<u>Semester IV</u>	(Spring semester)		
ACC 6502	Elective ( <i>Taxation for Business Organizations</i> )	4	
ACC 7998	Graduate Research Seminar in Accounting	4	
PHI 7342	Business Ethics	3	
Total credits for semester		11	11
<b>Total credits for M.S. degree</b>		<b>34</b>	<b>34</b>

Please note: Elective courses in the suggested program above are just "suggestions." Any elective course can be selected.

## M.S. in Professional Accounting - Suggested Program

### Five semester program - 2 courses each semester

#### STARTING IN FALL SEMESTER

<u>Semester I</u>	(Fall semester)		number of credits	
ACC	6101	Accounting Theory and Reporting I	4	
ACC	6301	Managerial Accounting	3	
		Total credits for semester	<hr/>	7
<u>Semester II</u>	(Spring semester)			
ACC	6102	Accounting Theory and Reporting II	4	
ACC	6401	Auditing and Assurance Services	3	
		Total credits for semester	<hr/>	7
<u>Semester III</u>	(Fall semester)			
ACC	7101	Special Topics in Accounting	3	
ACC	6201	Elective ( <i>Acctg Info Technology &amp; Design</i> )	3	
		Total credits for semester	<hr/>	6
<u>Semester IV</u>	(Spring semester)			
ACC	6402	Elective ( <i>Advanced Auditing</i> )	4	
ACC	7998	Graduate Research Seminar in Accounting	4	
		Total credits for semester	<hr/>	8
<u>Semester V</u>	(Fall semester)			
ACC	6501	Individual Taxation	3	
PHI	7342	Business Ethics	3	
		Total credits for semester	<hr/>	<hr/> 6
		<b>Total credits for M.S. degree</b>		<hr/> <b>34</b> <hr/>

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## M.S. in Professional Accounting - Suggested Program

### Five semester program - 2 courses each semester

#### STARTING IN SPRING SEMESTER

<u>Semester I</u>	(Spring semester)	number of credits	
ACC 6201	Elective ( <i>Acctg Info Technology &amp; Design</i> )	3	
PHI 7342	Business Ethics	3	
	Total credits for semester	6	
<u>Semester II</u>	(Fall semester)		
ACC 6101	Accounting Theory and Reporting I	4	
ACC 6301	Managerial Accounting	3	
	Total credits for semester	7	
<u>Semester III</u>	(Spring semester)		
ACC 6102	Accounting Theory and Reporting II	4	
ACC 6401	Auditing and Assurance Services	3	
	Total credits for semester	7	
<u>Semester IV</u>	(Fall semester)		
ACC 7101	Special Topics in Accounting	3	
ACC 6501	Individual Taxation	3	
	Total credits for semester	6	
<u>Semester V</u>	(Spring semester)		
ACC 6502	Elective ( <i>Taxation for Business Organizations</i> )	4	
ACC 7998	Graduate Research Seminar in Accounting	4	
	Total credits for semester	8	
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**ADVISING**

ID #:

NAME \_\_\_\_\_

ADVISOR \_\_\_\_\_

**COURSE SCHEDULE FOR  
M.S. IN PROFESSIONAL ACCOUNTING**

DATE \_\_\_\_\_

**REQUIRED COURSES (eight courses)**

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ACC	7998	Graduate Research Seminar in Accounting	4			
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**Total credits for MS degree**

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