

ACCOUNTING, MS

Banner Code: BU-MS-ACCT

Graduate Program Office

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Administration

- Robert Broshears, Director, MSA Program

The MSA is designed to meet the needs of new professionals entering the accounting profession. The program allows students to earn a state-of-the-art graduate degree in accounting. When combined with a Bachelor's degree in Accounting, the MSA meets requirements to take the Uniform CPA Examination in Virginia and in most other states. The program integrates fundamental business skills and specialized knowledge and acumen required by the accounting profession. The MSA program is pursued as a face to face or an online option.

Admissions & Policies

Admissions

Admission and Eligibility Requirements

All students registering for School of Business graduate courses must have graduate standing. Nondegree student status is not available. To be eligible for our MS in Accounting (the full-time, part-time and accelerated accounting programs), you must have a bachelor's degree in accounting or equivalent from an accredited institution or have completed 27 college credits in accounting.

Applicants who have a business degree, but do not have an accounting degree or equivalent will be provisionally admitted until they have completed the following courses or equivalents with a grade of B- or better:

- ACCT 531 Foundations of Financial Reporting I
- ACCT 532 Foundations of Financial Reporting II
- ACCT 551 Foundations of Taxation of Business Entities
- ACCT 561 Foundations of Assurance Services

The prerequisites are currently only available in-person, not online. Online students with business degree backgrounds are eligible to take these prerequisite courses in-person if admitted provisionally to the MS in Accounting program.

Applicants who do not have an accounting degree or business degree will be provisionally admitted until they have completed the following courses or equivalents with a grade of B- or better:

- ACCT 330 Financial Accounting I
- ACCT 531 Foundations of Financial Reporting I
- ACCT 532 Foundations of Financial Reporting II
- ACCT 551 Foundations of Taxation of Business Entities
- ACCT 561 Foundations of Assurance Services

The prerequisites are currently only available in-person, not online. Online students with business degree backgrounds are eligible to take these

prerequisite courses in-person if admitted provisionally to the MS in Accounting program.

International students with accounting degrees that lack a course in U.S. tax will be required to take ACCT 351 prior to matriculation.

Full admission requirements can be viewed at the school's website. (<http://business.gmu.edu/masters-in-accounting/admissions/requirements>)

Policies

For policies governing all graduate degrees, see AP.6 Graduate Policies.

Requirements

Degree Requirements

Total credits: 30

Required Courses

Code	Title	Credits
ACCT 633	Advanced Issues in Financial Reporting	3
ACCT 636	Fraud Examination	3
ACCT 651	Advanced Issues in Taxation	3
ACCT 690	Professional Accounting Colloquium	3
ACCT 795	Global Accounting Environment	3
Total Credits		15

Electives

Code	Title	Credits
Select 15 credits of electives from any 600- or 700-level ACCT course ¹		15
Total Credits		15

¹ Electives cannot duplicate coursework taken as an undergraduate

Accelerated Master's

Accounting, BS/Accounting, Accelerated MS

Overview

Highly-qualified Mason Accounting majors may apply to the accelerated master's degree program and obtain both Accounting, BS and Accounting, MS degrees after satisfactory completion of a total of 144 credits. Graduates will be exceptionally well-prepared for professional school or a PhD program in accounting or a related discipline.

In the accelerated program, six credits of ACCT 600-level courses can be used to meet both bachelor's and master's degree requirements. These six credits will replace six credits of general electives in the student's undergraduate program. Students in the Accelerated MSA program may take any 600-level courses while an undergraduate.

For policies governing all accelerated degree programs, see AP.6.7 Bachelor's/Accelerated Master's Degrees.

Application Requirements

Applicants to accelerated master's programs must have completed at least 75 credits that apply to their undergraduate degree (with at least 24 credits earned at Mason).

Students submit an application online through the Office of Graduate Admissions.

Admission requirements are as follows:

1. A minimum GPA of 3.00 in at least three accounting courses (e.g. ACCT 330 Financial Accounting I, ACCT 331 Financial Accounting II and ACCT 332 Financial Accounting III) with no grade less than a B- in those accounting courses.¹
2. Review and approval by the MSA program director.

GMAT is not required.

Interested students should contact the MSA program office for more details about the application process.

¹ Excluding ACCT 203 Survey of Accounting

Accelerated Option Requirements

Students in an accelerated degree program must fulfill all university requirements for the master's degree. For policies governing all graduate degrees, see AP.6 Graduate Policies.

On completion and conferral of the undergraduate degree in the semester indicated in the application, the student submits the Bachelor's/Accelerated Master's Transition Form and is admitted to graduate standing. As graduate students, accelerated master's students have an advanced standing. They must meet all master's degree requirements except for the two courses (6 credits) they completed as undergraduates. Students must begin their master's program the semester immediately following conferral of the undergraduate degree.

Reserve Graduate Credit

Students may take up to 6 additional graduate credits as reserve graduate credit. These credits do not apply to the undergraduate degree. The ability to take courses for reserve graduate credit is available to all high achieving undergraduates with the permission of the program director. Permission to take a graduate course for reserve graduate credit is normally granted only to Mason seniors within 15 hours of graduation. To apply these credits to the master's degree, students must request that the credits be moved from the undergraduate degree to the graduate degree using the Bachelor's/Accelerated Master's Transition Form.