ACCOUNTING, MS

Banner Code: BU-MS-ACCT

Graduate Program Office
Phone: 703-993-8006
Email: sbusgrad@gmu.edu

Administration

- Robert Broshears, Director, MSA Program

The MS in Accounting 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 303 Accounting for Decision Making
- 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/undergraduate-admissions/requirements/)

Policies

For policies governing all graduate degrees, see AP6 Graduate Policies (http://catalog.gmu.edu/policies/academic/graduate-policies/).

Requirements

Degree Requirements

Total credits: 30

Required Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 633</td>
<td>Advanced Issues in Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 636</td>
<td>Fraud Examination</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 651</td>
<td>Advanced Issues in Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 690</td>
<td>Professional Accounting Colloquium</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 795</td>
<td>Global Accounting Environment</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Credits: 15

Electives

Select 15 credits of electives from any 600- or 700-level ACCT course (http://catalog.gmu.edu/courses/acct/)

Total Credits: 15

1 Electives cannot duplicate coursework taken as an undergraduate

Accelerated Master's

Accounting, BS/Accounting, Accelerated MS

Overview

Mason Accounting majors may apply to the bachelor's/accelerated master's program to obtain both Accounting, BS (http://catalog.gmu.edu/colleges-schools/business/accounting-bs/) or Business, BS (http://catalog.gmu.edu/colleges-schools/business/business-bs/) with a Concentration in Accounting (http://catalog.gmu.edu/colleges-schools/business/business-bs/) and Accounting MS degrees. In the accelerated program, up to six credits of eligible ACCT 600-level courses can be used to meet both bachelor's and master's degree requirements. In addition, students have the option to earn up to 6 credits of reserve credit in 600-level ACCT courses (earned credit held in reserve to apply later toward a graduate degree).
For policies governing all accelerated master’s degree programs, see AP6.7 Bachelor’s/Accelerated Master’s Degrees. ([http://catalog.gmu.edu/policies/academic/graduate-policies/#ap-6-7](http://catalog.gmu.edu/policies/academic/graduate-policies/#ap-6-7))

Students in an accelerated degree program must fulfill all university requirements for the master’s degree. For policies governing all graduate degrees, see AP6 Graduate Policies. ([http://catalog.gmu.edu/policies/academic/graduate-policies/#text](http://catalog.gmu.edu/policies/academic/graduate-policies/#text))

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**Application Requirements**

Applicants to accelerated master’s programs must have completed at least 75 credits toward their undergraduate degree (with at least 15 credits earned at Mason). Academic requirements specific to this bachelor’s/accelerated master’s program can be found on the School of Business website ([http://business.gmu.edu/masters-in-accounting/admissions/mason-msa-pathways/](http://business.gmu.edu/masters-in-accounting/admissions/mason-msa-pathways/)).

Students submit an application online through the Office of Graduate Admissions. Applicants to all graduate programs at George Mason University must meet the admission standards and application requirements for graduate study as specified in Graduate Admissions Policies. ([https://catalog.gmu.edu/admissions/graduate-policies/](https://catalog.gmu.edu/admissions/graduate-policies/))

**Accelerated Option Requirements**

In their final undergraduate semester, students must submit the Bachelor’s/Accelerated Master’s Transition Form to the MS in Accounting advisor to specify which course(s) are to be designated as advanced standing and if applicable, reserve graduate credit.

Following completion of the Accounting, BS, or a Business, BS with a concentration in accounting, a bachelor’s accelerated master’s student may transition into the Accounting, MS program if they have met the guidelines in AP6.7 ([http://catalog.gmu.edu/policies/academic/graduate-policies/#ap-6-7](http://catalog.gmu.edu/policies/academic/graduate-policies/#ap-6-7)) and the School of Business requirements here ([http://business.gmu.edu/masters-in-accounting/admissions/mason-msa-pathways/](http://business.gmu.edu/masters-in-accounting/admissions/mason-msa-pathways/)).