ACCOUNTING, MS

Banner Code: BU-MS-ACCT
Graduate Program Office
Phone: 703-993-8006
Email: sbusgrad@gmu.edu

Administration

• Kevin Jones, MSA Program Director

The Master of Science in Accounting integrates fundamental business skills and specialized knowledge and acumen required by the accounting profession. The 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. Non-degree student status is not available. To be eligible for the 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

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

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 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>
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Total Credits: 15

Electives

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td></td>
<td>Select 15 credits of electives from any 600- or 700-level ACCT course (<a href="http://catalog.gmu.edu/courses/acct/">http://catalog.gmu.edu/courses/acct/</a>)</td>
<td>15</td>
</tr>
</tbody>
</table>

Total Credits: 15

Accelerated Master’s

Accounting, BS/Accounting, Accelerated MS

Overview

Mason Accounting majors may be admitted to the bachelor’s/accelerated master’s program to obtain both Accounting, BS or Business, BS (https://catalog.gmu.edu/colleges-schools/business/business-bs/) with a Concentration in Accounting (https://catalog.gmu.edu/colleges-schools/business/business-bs/) and Accounting MS (https://catalog.gmu.edu/colleges-schools/business/accounting-ms/) degrees (MSAccel) in an accelerated time-frame after satisfactory completion of a minimum of 138 credits.

See AP6.7 Bachelor’s/Accelerated Master’s Degree (https://catalog.gmu.edu/policies/academic/graduate-policies/#ap-6-7) for policies related to this program.

Participation in this program enables students to start taking graduate courses while they are in undergraduate status and decreases the number of credits required during graduate status.

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. (https://catalog.gmu.edu/policies/academic/graduate-policies/#text)

MSAccel Pathway Application Requirements

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 and Bachelor’s/Accelerated Master’s Degree policies. For information specific to the MSAccel pathway, see the School of Business website (https://business.gmu.edu/masters-in-accounting/msa-accelerated/) with other requirements.

Students will be considered for admission into the MSAccel pathway after completion of a minimum of 60 credits and meeting all academic requirements which can be found on the School of Business website (https://business.gmu.edu/masters-in-accounting/msa-accelerated/).

Students who are accepted into the MSAccel pathway will be allowed to register for graduate level courses after successful completion of a minimum of 75 undergraduate credits and course-specific pre-requisites.

**Accelerated Master’s Admission Requirements**

Students already admitted in the MSAccel pathway will be admitted to the MS in Accounting program, if they have met the following criteria, as verified on the Bachelor’s/Accelerated Master’s Transition form:

- Overall GPA of 3.0
- Grades of C or above (on the first attempt) in all accounting major courses. *Students with an accounting grade below a C may transition to the MSA only with approval from the Program Director.*
- 3 credits of advanced standing with a grade of B or better from one graduate level ACCT courses listed in the MSAccel Pathway Requirements section below.
- Successfully meeting Mason’s requirements for undergraduate degree conferral (graduation) and completing the application for graduation.

**MSAccel Pathway Requirements**

To maintain the integrity and quality of both the undergraduate and graduate degree programs, undergraduate students interested in taking graduate courses must choose from the following:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td><strong>Advanced Standing courses (up to 12 credits; grade of B or better required)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACCT 611</td>
<td>Advanced Issues in Managerial Accounting</td>
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<tr>
<td>ACCT 630</td>
<td>Advanced Financial Accounting</td>
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<tr>
<td>ACCT 670</td>
<td>International Accounting</td>
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<tr>
<td><strong>Reserve Credit courses (up to 6 credits):</strong></td>
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<td></td>
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<tr>
<td>ACCT 621</td>
<td>GovCon Acquisition Regulations and Reporting</td>
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<tr>
<td>ACCT 636</td>
<td>Fraud Examination</td>
<td></td>
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<tr>
<td>ACCT 665</td>
<td>Advanced Accounting Analytics</td>
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<tr>
<td>ACCT 671</td>
<td>Managing Data Quality and Integrity</td>
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<tr>
<td>ACCT 672</td>
<td>Governmental and Nonprofit Accounting</td>
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* other courses as approved by Program Director

For more detailed information on coursework and timeline requirements, see AP.6.7 Bachelor’s/Accelerated Master’s Degree policies. (https://catalog.gmu.edu/policies/academic/graduate-policies/#ap-6-7)