

ACCOUNTANCY, M.S.

Program Description

The Master of Science in Accountancy emphasizes skills necessary to succeed in the profession of public accounting. The program requires 30 semester hours of study.

3+2 Program (B.B.A., With M.B.A. Or M.S. In Accountancy, HRM Or HCA)

The 3+2 Program offered by the College of Business allows students to earn both their Bachelor of Business Administration and Master of Accountancy, Business Administration, Human Resources Management, or Health Care Administration degrees in a total of five years. Students are allowed to double-count up to nine hours of graduate-level courses from the master's degree toward their bachelor's degree requirements. Please contact the College of Business Graduate Academic Advisor for the specific entrance requirements.

Admission Requirements

Applicants should follow the admissions process described in the Graduate Catalog, or at the Graduate Admissions website at www.marshall.edu/graduate/admissions/how-to-apply-for-admission (<https://www.marshall.edu/graduate/admissions/how-to-apply-for-admission/>).

In addition to the requirements for admission to Marshall University as a graduate student, applicants must either have:

1. An undergraduate degree in business from an accepted, accredited institution with an undergraduate Grade Point Average (GPA) of 3.0 or higher on a 4.0 scale for all previously completed coursework;

or

2. Completed the following or equivalent with a 3.0 GPA or higher:

Code	Title	Credit Hours
ACC 311	Intermediate Accounting I	3
ACC 312	Intermediate Accounting II	3
ACC 318	Cost Accounting I	3
ACC 341	Acc Information Systems	3
ACC 348	Federal Taxation	3
ACC 429	Auditing I	3

or

3. A score of 500 or better on the Graduate Management Admission Test (GMAT) or an index of 1,100 computed by multiplying the undergraduate Grade Point Average by 200 and adding the GMAT score. The minimum acceptable GMAT score is 400 and 15th percentile verbal.

- All students admitted to the program will complete the following undergraduate courses with a C or better. Students who have completed equivalent courses as a part of their undergraduate degree will receive credit for this requirement. Those who have not completed the courses will complete them as a part of the degree requirements.

Code	Title	Credit Hours
ACC 311	Intermediate Accounting I	3
ACC 312	Intermediate Accounting II	3
ACC 318	Cost Accounting I	3
ACC 341	Acc Information Systems	3
ACC 348	Federal Taxation	3
ACC 429	Auditing I	3

- Conditional Admission can be granted for one term if the applicant meets all program requirements for admission except they have not officially graduated with their bachelor's degree. Once the degree is granted, the applicant would need to resubmit his or her official transcripts for full admission.

Plan of Study

The following courses must be completed:

Code	Title	Credit Hours
Required Courses		
ACC 615	Audit Practice & Analytics	3
ACC 620	Analytic Modeling Acct	3
ACC 632	AIS Controls	3
ACC 698	Ethics in Accounting	3
LE 691	Gov Bus Relationships	3
MGT 601	Quant Methods-Business	3
	Business Elective	3
	Area of Emphasis: Select from Business Analysis and Reporting, Tax Compliance and Planning, or Information Systems and Controls	9
Total Credit Hours		30

In addition, a student with an undergraduate degree other than business must complete a program of study approved by the Coordinator of the M.S. program.

Students may choose any Business Elective course with the approval of the MS in Accountancy program coordinator. If the Emphasis Information Systems and Controls is selected the Business Elective must be an Accounting course. If the Emphasis Tax Compliance and Planning is selected, the Business Elective must have at least fifty percent STEM content.

- Business Analysis and Reporting, Emphasis (<http://catalog.marshall.edu/graduate/programs-az/business/accountancy-ms/business-analysis-reporting-emphasis/>)
- Information Systems and Controls, Emphasis (<http://catalog.marshall.edu/graduate/programs-az/business/accountancy-ms/information-systems-controls-emphasis/>)
- Tax Compliance and Planning, Emphasis (<http://catalog.marshall.edu/graduate/programs-az/business/accountancy-ms/tax-compliance-planning-emphasis/>)