

# ACCOUNTING, M.S.

The MS in Accounting has a successful tradition as one of the longest running programs in graduate-level accounting education in North Carolina and is among the top 1% of programs worldwide to have separate AACSB accreditation. The program requires 30 semester hours of graduate coursework with a flexible structure designed to be full-time for the intensive student or part-time for the working professional. The program satisfies the 150-hour educational requirement adopted by most states, including North Carolina, for certification and licensure as a CPA. The program has a strong reputation for internships and job placement as well as an excellent record of preparing students to pass the CPA examination. An undergraduate degree in business is not required for successful completion of the program. Students with an undergraduate degree in a non-business field can complete the undergraduate prerequisite accounting courses at UNCG through this graduate program.

For full-time students, the required graduate-level accounting courses are offered primarily during the day; students with the requisite undergraduate accounting background can complete the program in one year. Part-time students complete one required graduate accounting course a semester on a weeknight; graduate elective courses are also offered on weeknights or online. Students with the requisite undergraduate accounting background can complete the program in the evening in three years. The length of time necessary to complete the program will depend on the accounting and business administration background possessed by the student as well as the course load chosen by the student.

The MS in Accounting program is designed for qualified students from any academic background. Students admitted without the necessary accounting and/or business background will be required to take prerequisite courses in those areas based on the UNC Greensboro Bachelor of Science in accounting curriculum before enrolling in graduate accounting courses. Individual prerequisite needs are assessed by the program director when admission decisions are made.

In addition to the applicant materials required by The Graduate School, applicants must submit a personal statement indicating the reasons for pursuing the MS in Accounting degree and a resume.

Applicants who earned membership in Beta Gamma Sigma as undergraduates may request a GMAT/GRE waiver. An applicant with a professional certification (e.g., CPA) in North Carolina OR an advanced degree (MA, MSc, etc. or higher) may request to waive the GMAT/GRE. For advanced degree waiver, the following criteria must be met:

- Advanced degree from at least a regionally accredited institution which required a standardized test (such as the GMAT or equivalent) as an entrance requirement; AND
- A graduate GPA of at least 3.3 out of 4.0; AND
- At least five years of relevant professional work experience; AND
- A demonstration of adequate quantitative ability in the form of a statistics or algebra course at the college-level with a grade of C or better.

For further admissions information and application deadlines, please see the Guide to Graduate Admissions.

## Degree Program Requirements

Required: 30 credit hours

Code	Title	Credit Hours
<b>Accounting Courses</b>		21-27
Students are required to take the following courses, which comprise the capstone experience (students with equivalent course work may seek a waiver of any of these required courses):		
ACC 630	Seminar in Contemporary Accounting Issues	
ACC 638	Information Technology Auditing and Accounting Data Analytics	
ACC 642	Specialized Accounting Entities	
ACC 655	Taxation of Corporations and Shareholders	
ACC 656	Taxation of Flow-Through Business Entities	
ACC 631	Advanced Auditing	
or ACC 656	Taxation of Flow-Through Business Entities	
Select 6-9 credits from the following:		
ACC 561	Governmental and Nonprofit Accounting	
ACC 613	Directed Studies in Accounting	
ACC 621	Accounting Internship	
ACC 631	Advanced Auditing	
ACC 646	Advanced Study in Business Environment and Concepts	
ACC 647	Advanced Study in Financial Accounting and Reporting	
ACC 648	Guided Study in Taxation & Business Law	
ACC 649	Advanced Study in Auditing and Attestation	
ACC 652	Taxation of Estates, Gifts and Trusts	
ACC 688	Advanced Business Law	
<b>Electives</b>		3-9
Select 3-9 credits of graduate courses outside accounting with prior approval of the program director		

## Accelerated B.S. to M.S.

### Application and Admission

Qualified UNC Greensboro undergraduate students who are pursuing the Bachelor of Science in Accounting may apply for admission to the Accelerated Degree Program. A cumulative undergraduate GPA of at least 3.5 based on at least 30 credit hours earned at UNCG is required. The Department of Accounting and Finance also requires an Accounting GPA of 3.5 based on at least 9 credits of accounting classes earned at UNCG. Students must have completed accounting courses through ACC 318 Intermediate Accounting I with a minimum grade of "B" or better. Applicants must have completed at least 60 credits and may not apply for admission to the ADP before the first semester of the senior year. Applicants will not be required to take the GMAT. All applicants must submit the Request for Accelerated Degree Program to the Graduate School and must simultaneously apply for admission to the graduate degree program.

Admitted students may apply one of the following 4 courses of graduate-level coursework toward completion of both the undergraduate and graduate degree provided that they earn a grade of "B" (3.0) or better in the course and fulfill graduate-level requirements:

<b>Code</b>	<b>Title</b>	<b>Credit Hours</b>
Select one of the following:		3
ACC 630	Seminar in Contemporary Accounting Issues	
ACC 642	Specialized Accounting Entities	
ACC 655	Taxation of Corporations and Shareholders	
ACC 656	Taxation of Flow-Through Business Entities	

## **Degree Requirements**

**Required:** 30 credit hours

Please consult with an advisor to determine how the courses taken at the graduate level will meet requirements in the bachelor's degree program. All degree requirements for the Master of Science in Accounting remain the same.