

ACCOUNTING, M.S.

The M.S. in Accounting is one of the longest running and most successful programs in graduate-level accounting education in North Carolina and is among the top 1% of programs worldwide to have supplemental AACSB accreditation. 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 its internship program and job placement as well as an excellent record of preparing students to pass the CPA examination. In addition, students in the M.S. in Accounting program have the option to specialize in Tax or Financial Reporting and Assurance.

The M.S. in Accounting program admits students from all backgrounds. For students that have fulfilled the essential prerequisites, the program requires 30 credit hours of graduate course work. The program has a flexible structure designed to be full-time for the intensive student or part-time for the working professional. Due to the importance of a strong accounting foundation, students whose previous accounting course work indicate deficiency in one or more accounting courses may be required to complete one or more prerequisite courses as part of the program.

We also offer a professional entry option for students holding previous non-accounting degrees and who now have an interest in preparing for careers in public accounting, consulting, and corporate accounting. This option is also ideal for students who have an undergraduate degree in accounting from outside of the United States. The professional entry option requires any necessary qualifying prerequisite courses and two additional required core courses.

Applicants are expected to have a basic business background including an introduction to economics, statistics, financial accounting, and managerial accounting. Applicants that do not have this background will be expected to meet these minimum requirements before beginning the M.S. in Accounting program. These basic business courses are offered each semester, including summer. It is possible for students in need of these courses to apply to begin in the fall term and take any necessary introductory courses over the summer.

Most full-time students can complete the program in 12 to 18 months, and most part-time students can complete the program in 24 to 36 months. The length of time necessary to complete the program depends on the student's accounting and business background as well as the course load chosen by the student.

For information regarding deadlines and requirements for admission, please see the Guide to Graduate Admissions (<https://grs.uncg.edu/prospective/guide/>).

In addition to the application materials required by The Graduate School, applicants must submit a:

- Personal statement indicating the reasons for pursuing the M.S. in Accounting degree
- Resume

Applicants should consult with the M.S. in Accounting Program Director for specific admission requirements.

The M.S. in Accounting program is designed for qualified students from any academic background. Students admitted without the necessary accounting and business background will be required to take certain prerequisite and/or required elective courses. Individual prerequisite

needs are assessed by the program director when admission decisions are made.

GMAT or GRE scores are accepted.

GMAT waivers are considered but are not automatic. The applicant must request a GMAT waiver in writing to the M.S. in Accounting Committee and provide all necessary documentation that verifies that they meet applicable criteria as listed below. Final waiver decisions will be entered by the M.S. in Accounting Program Director or Accounting and Finance Department Head. GMAT waiver decisions shall be made on a case-by-case basis using the following criteria.

To be eligible for a GMAT waiver based on:

- Beta Gamma Sigma membership, the applicant must provide evidence of Beta Gamma Sigma membership.
- An undergraduate degree earned at UNCG, the applicant must have earned the undergraduate degree within the past five years with a minimum cumulative undergraduate GPA of 3.3 or higher. An accounting undergraduate GPA of 3.0 or higher will also be considered.
- An undergraduate degree earned at another institution, the applicant must have earned the undergraduate degree within the past five years from at least an institution accredited by the Accrediting Commission for Community and Junior Colleges (ACCJC) Western Association of Schools and Colleges, the Higher Learning Commission (HLC), the Middle States Commission on Higher Education (MSCHE), the New England Commission of Higher Education (NECHE), the Northwest Commission on Colleges and Universities (NWCCU), the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), or the WASC Senior College and University Commission (WSCUC) with a minimum cumulative undergraduate GPA of 3.3 or higher out of 4.0 and the school is recommended by accounting faculty or staff and approved by the M.S. in Accounting Committee.
- Experience, the applicant must have at least five years of significantly progressive professional work experience (may include military service) and an undergraduate degree from at least an institution accredited by the Accrediting Commission for Community and Junior Colleges (ACCJC) Western Association of Schools and Colleges, the Higher Learning Commission (HLC), the Middle States Commission on Higher Education (MSCHE), the New England Commission of Higher Education (NECHE), the Northwest Commission on Colleges and Universities (NWCCU), the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), or the WASC Senior College and University Commission (WSCUC) with a minimum GPA of 3.0 or higher out of 4.0.
- Completion of the P.B.C. in Taxation at UNC Greensboro.
- Certification, the applicant must provide evidence of professional certification (e.g., CPA).
- An advanced degree (M.A., M.Sc., etc. or higher), the applicant must meet the following criteria: an advanced degree from at least an institution accredited by the Accrediting Commission for Community and Junior Colleges (ACCJC) Western Association of Schools and Colleges, the Higher Learning Commission (HLC), the Middle States Commission on Higher Education (MSCHE), the New England Commission of Higher Education (NECHE), the Northwest Commission on Colleges and Universities (NWCCU), the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), or the WASC Senior College and University Commission (WSCUC) 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.

Degree Program Requirements

Required: 30-42 credit hours

Depending on the student's accounting and business background, the length of the program will be 30-42 credit hours. All students will complete the Master of Science in Accounting core curriculum, electives, and capstone totaling 30 credits. A student that does not have an undergraduate degree in accounting or that earned the undergraduate degree in accounting from outside of the United States may have additional curriculum requirements of up to 12 credits. Students also have the option to concentrate in Tax or Financial Reporting and Assurance. The M.S. in Accounting does not require a thesis.

Code	Title	Credit Hours
Qualifying Prerequisite Courses (12 credits) ¹		
ACC 518	Intermediate Accounting I	3
ACC 519	Intermediate Accounting II	3
ACC 525	Accounting Transaction Processing Systems	3
ACC 531	Cost Accounting	3
Required Core Courses (9 credits) ²		
ACC 638	Information Technology Auditing and Accounting Data Analytics	3
ACC 642	Specialized Accounting Entities	3
ACC 651	Introduction to Business Entity Taxation	3
Core Accounting Elective Courses (9 credits) ²		
Select a minimum of 9 credits from the following: ³		
ACC 561	Governmental and Nonprofit Accounting	
ACC 613	Directed Studies in Accounting	
ACC 621	Accounting Internship ⁴	
ACC 631	Advanced Auditing	
ACC 632	Principles of Fraud Examination	
ACC 646	Advanced Study in Business Environment and Concepts	
ACC 647	Advanced Study in Financial Accounting and Reporting	
ACC 648	Guided Study in Taxation and Business Law	
ACC 649	Advanced Study in Auditing and Attestation	
ACC 652	Taxation of Estates, Gifts and Trusts	
ACC 655	Taxation of Corporations and Shareholders	
ACC 656	Taxation of Flow-Through Business Entities	
ACC 688	Advanced Business Law	
Elective Courses (9 credits)		
Select 9 credits in elective courses ⁵		
Capstone Course (3 credits)		
ACC 630	Seminar in Contemporary Accounting Issues	3
Total Credit Hours		30-42

- ¹ Qualifying prerequisite courses in intermediate accounting will be required for students who do not have an adequate background from their undergraduate degree program. These courses may be waived for students who have completed equivalent academic course work and who can meet specific learning objectives. Applicants should consult with the M.S. in Accounting Program Director for course waiver information.
- ² Non-accounting undergraduate majors will be required to take ACC 602 Federal Tax Concepts and ACC 604 Auditing Concepts as part of the accounting elective hours.
- ³ Or other approved graduate-level ACC courses in consultation with the M.S. in Accounting Program Director.
- ⁴ ACC 621 is highly recommended as part of the M.S. in Accounting program. There will be opportunities to network with employers. Students in the program are not guaranteed an internship position.
- ⁵ Elective courses may be selected from other courses offered by the M.S. in Accounting program, courses from other master's programs offered by the Bryan School of Business and Economics, and courses from other master's programs offered by the university. Courses selected from other program may be taken only with the permission of the M.S. in Accounting Program Director and the program director for the specific program offering the course. Students that have not taken a financial management course previously will be required to take MBA 707 Financial Management as an elective course.

Financial Reporting and Assurance Concentration

The Financial Reporting and Assurance Concentration is designed for students who wish to specialize in areas such as corporate financial reporting and analysis, assurance service, and consulting. Students may enroll in the concentration with or without an undergraduate degree in accounting, however, careful planning is required. Students must consult with their academic advisor early in the degree program to meet all concentration requirements.

Code	Title	Credit Hours
Concentration Courses (9 credits)		
Select three courses (9 credits) from the following: [*]		
ACC 561	Governmental and Nonprofit Accounting	
ACC 631	Advanced Auditing	
ACC 632	Principles of Fraud Examination	
ACC 688	Advanced Business Law	
MBA 721	Financial Statement Analysis and Valuation	
Total Credit Hours		9

^{*} ACC 613 Directed Studies in Accounting may be taken as a concentration course when appropriate and if approved by the M.S. in Accounting Program Director and the course instructor.

Tax Concentration

The Tax Concentration is designed for students who wish to specialize in accounting taxation. Students may enroll in the concentration with or without an undergraduate degree in Accounting, however, careful planning is required. Students must consult with their academic advisor early in the degree program to meet all concentration requirements.

Code	Title	Credit Hours
Concentration Courses (9 credits)		
Select three courses (9 credits) from the following: *		9
ACC 652	Taxation of Estates, Gifts and Trusts	
ACC 655	Taxation of Corporations and Shareholders	
ACC 656	Taxation of Flow-Through Business Entities	
ACC 688	Advanced Business Law	
Total Credit Hours		9

* ACC 613 Directed Studies in Accounting *may be taken as a concentration course when appropriate and if approved by the M.S. in Accounting Program Director and the course instructor.*

Accelerated B.S. to M.S. in Accounting

Application and Admission

Qualified UNC Greensboro undergraduate students who are pursuing the Bachelor of Science in Accounting may apply for admission to the Accelerated Master's Program. A cumulative undergraduate GPA of at least 3.5 based on at least 30 credits earned at UNC Greensboro 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 UNC Greensboro. 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 accelerated program before the first semester of the junior year. Applicants will not be required to take the GMAT. All applicants must complete the Accelerated Master's Program information when applying for admission to the graduate degree program.

Courses

Admitted students may apply a maximum of 6 credits from the following graduate-level courses 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 of the M.S. in Accounting:

Code	Title	Credit Hours
ACC 561	Governmental and Nonprofit Accounting	3
ACC 621	Accounting Internship	3
ACC 631	Advanced Auditing	3
ACC 632	Principles of Fraud Examination	3
ACC 638	Information Technology Auditing and Accounting Data Analytics	3
ACC 642	Specialized Accounting Entities	3
ACC 651	Introduction to Business Entity Taxation	3
ACC 652	Taxation of Estates, Gifts and Trusts	3
ACC 688	Advanced Business Law	3

Graduate courses completed through the Accelerated Master's Program fulfill the last accounting elective and one free elective for the undergraduate degree. ACC 638 may fulfill the data analytics accounting major requirement for the undergraduate degree. 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.