ACCOUNTING (M.S.)
https://paulcollege.unh.edu/business-administration/program/ms/accounting

Description

The Master of Science in Accounting, offered by the Peter T. Paul College of Business and Economics, develops students’ advanced accounting knowledge, strong analytical and communication skills, as well as awareness of ethical issues for careers in public accounting firms, small businesses, non-profit organizations, and major corporations.

The AACSB-accredited MSA program satisfies the 150-hour course load required by most U.S. state licensing boards, including the state of New Hampshire. Students learn additional accounting knowledge in specialized courses focusing on the CPA exam.

Designed for students with undergraduate degrees in accounting, the graduate program can be completed in one year of full-time study or three years of part-time study. Applicants without an undergraduate degree in accounting or business will be required to complete additional foundation undergraduate courses prior to beginning the graduate program.

Requirements

Upon admission to the program, applicants complete seven required courses and three elective track courses. ACFI 850 Accounting Theory and Research is the capstone course.

All admitted candidates are expected to have completed a series of foundation courses. If an applicant has not completed all of the foundation courses, the admissions committee may offer provisional admission and require that the applicant take certain foundation courses prior to beginning the standard course of study. Refer to the list of foundation courses below labeled “For Students with Non-Accounting Business Degrees.”

Required Core Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACFI 820</td>
<td>Corporate Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 825</td>
<td>Ethics and Non-Profit Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 835</td>
<td>Governmental Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 844</td>
<td>Topics in Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 860</td>
<td>Advanced Business Law</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 890</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 850</td>
<td>Accounting Theory and Research</td>
<td>3</td>
</tr>
</tbody>
</table>

Select a track below

| Total Credits | 9 |

Auditing and Assurance Track

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACFI 830</td>
<td>Advanced Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 866</td>
<td>Topics (International Accounting)</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 840</td>
<td>Forensic Acctg &amp; Fraud Exam</td>
<td>3</td>
</tr>
</tbody>
</table>

| Total Credits | 9 |

Tax Track

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACFI 896</td>
<td>Topics (Applied Tax Research and Planning)</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 896</td>
<td>Topics (Advanced Topics in Tax)</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 896</td>
<td>Topics (Advanced Business Taxation)</td>
<td>3</td>
</tr>
</tbody>
</table>

| Total Credits | 9 |

Integrated Audit and Tax Track

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACFI 896</td>
<td>Topics (Advanced Topics in Tax)</td>
<td>3</td>
</tr>
<tr>
<td>ACFI 896</td>
<td>Topics (Advanced Business Taxation)</td>
<td>3</td>
</tr>
</tbody>
</table>

| Total Credits | 9 |

For Students with Non-Accounting Business Degrees

Foundation courses that must be completed at the undergraduate level are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 721</td>
<td>Intermediate Financial Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACC 722</td>
<td>Intermediate Financial Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>MGT 547</td>
<td>Business Law I</td>
<td>4</td>
</tr>
<tr>
<td>ACC 723</td>
<td>Advanced Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ACC 724</td>
<td>Auditing</td>
<td>4</td>
</tr>
<tr>
<td>ACC 726</td>
<td>Introduction to Federal Taxation</td>
<td>4</td>
</tr>
</tbody>
</table>

| Total Credits | 24 |

For Students with Non-Business Degrees

In addition to the accounting foundation courses listed above, students with non-business degrees are typically required to complete these courses at the undergraduate level:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADMN 502</td>
<td>Financial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ADMN 503</td>
<td>Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>ECON 401</td>
<td>Principles of Economics (Macro)</td>
<td>4</td>
</tr>
<tr>
<td>ADMN 510</td>
<td>Business Statistics</td>
<td>4</td>
</tr>
<tr>
<td>ADMN 570</td>
<td>Introduction to Financial Management</td>
<td>4</td>
</tr>
</tbody>
</table>

In addition, students must choose two of the following:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADMN 575</td>
<td>Behavior in Organizations</td>
<td>8</td>
</tr>
<tr>
<td>ADMN 585</td>
<td>Marketing</td>
<td>8</td>
</tr>
<tr>
<td>ADMN 580</td>
<td>Quantitative Decision Making</td>
<td>8</td>
</tr>
</tbody>
</table>

| Total Credits | 28 |

Student Learning Outcomes

- Students will demonstrate core accounting knowledge.
- Students will demonstrate the ability to solve complex problems in accounting.
- Students will engage in effective teamwork behaviors.
- Students will communicate effectively in an accounting context.
- Students will demonstrate an understanding of the key differences between US and international accounting standards.
- Students will demonstrate an understanding of the ethical and professional dimensions of accounting practices.