

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

Code	Title	Credits
ACFI 820	Corporate Taxation	3
ACFI 825	Ethics and Non-Profit Accounting	3
ACFI 835	Governmental Accounting	3
ACFI 844	Topics in Advanced Accounting	3
ACFI 860	Advanced Business Law	3
ACFI 890	Accounting Information Systems	3
ACFI 850	Accounting Theory and Research	3
Select a track below		9
Total Credits		30

Auditing and Assurance Track

Code	Title	Credits
ACFI 830	Advanced Auditing	3
ACFI 896	Topics (International Accounting)	3
ACFI 840	Forensic Acctg & Fraud Exam	3
Total Credits		9

Tax Track

Code	Title	Credits
ACFI 896	Topics (Applied Tax Research and Planning)	3
ACFI 896	Topics (Advanced Topics in Tax)	3
ACFI 896	Topics (Advanced Business Taxation)	3
Total Credits		9

Integrated Audit and Tax Track

Code	Title	Credits
Select three of the six track courses above		9
Total Credits		9

For Students with Non-Accounting Business Degrees

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

Code	Title	Credits
ACC 721	Intermediate Financial Accounting I	4
ACC 722	Intermediate Financial Accounting II	4
MGT 647	Business Law I	4
ACC 723	Advanced Managerial Accounting	4
ACC 724	Auditing	4
ACC 726	Introduction to Federal Taxation	4
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:

Code	Title	Credits
ADMN 502	Financial Accounting	4
ADMN 503	Managerial Accounting	4
ECON 401	Principles of Economics (Macro)	4
ADMN 510	Business Statistics	4
ADMN 570	Introduction to Financial Management	4
In addition, students must choose two of the following:		8
ADMN 575	Behavior in Organizations	
ADMN 585	Marketing	
ADMN 580	Quantitative Decision Making	
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.