ACCOUNTING (ACFI)

Degree Offered: M.S.

This program is offered in Durham.

The master of science in accounting, offered by the Peter T. Paul College of Business and Economics, develops students’ competencies to become innovative problem solvers in public accounting firms as well as small businesses, non-profit organizations, and major corporations. Designed for students with undergraduate degrees in accounting, the graduate program can be completed in one year. Applicants without an undergraduate degree in accounting can still apply but will need to take additional undergraduate business and accounting courses prior to beginning the graduate program.

The program satisfies the 150-hour course load required by most U.S. state licensing boards, including the state of New Hampshire. The Paul College is AACSB accredited. The master of science in accounting program strives to ensure that students have range and depth in the field, emphasizing strong analytical and communication skills as well as fostering awareness of ethical issues.

Admission Requirements

The primary admission period for the program is the fall. Admission requirements include a personal history that demonstrates high academic achievement, as well as the applicant's potential and desire for graduate study in accounting. Applicants are required to submit copies of prior academic records, current GMAT scores, three references, and a complete Graduate School online application. A baccalaureate degree program must be completed prior to beginning the M.S. program.

GMAT Waiver

Current UNH undergraduate accounting option students or undergraduate accounting students from other AACSB accredited business schools may request a GMAT waiver from the Graduate School if they meet one of the follow conditions:

• Cumulative GPA of 3.2 or higher or
• Accounting Option/Major GPA of 3.5 or higher

Admission to the program is highly selective and limited. Interested applicants are advised to apply as early as possible.

https://paulcollege.unh.edu/academics/graduate-programs/ms-accounting

Programs

• Accounting (M.S.) (http://catalog.unh.edu/graduate/programs-study/accounting/accounting-ms)

Courses

Accounting and Finance (ACFI)

ACFI 820 - Corporate Taxation
Credits: 3
Provides coverage of advanced topics from a strategic viewpoint and an understanding of the history and development of taxation, the role taxes play in financial and managerial decisions, and how taxes motivate people and institutions. The major tax issues inherent in business and financial transactions and their consequences are also explored.

ACFI 830 - Advanced Auditing
Credits: 3
This course is designed to establish an advanced competence in auditing theory and practice. Specifically, students will gain an in-depth understanding of current academic auditing research and the philosophy of strategic-systems auditing through readings, presentations, case studies, and a service learning project with a local non-profit organization.

ACFI 840 - Forensic Acctg & Fraud Exam
Credits: 3
This course builds on audit coursework, but is not limited to an audit perspective. It covers the major schemes used to defraud organizations and individuals. Students develop skills in the areas of fraud protection, detection, analysis, and some skills relating to investigations.

ACFI 844 - Topics in Advanced Accounting
Credits: 3
Theory and practice of accounting for corporate acquisitions and mergers and the preparation and presentation of consolidated financial statements. Other topics include multinational consolidations, interim reporting and partnership accounting. Prereq: M.S. in Accounting.

ACFI 850 - Accounting Theory and Research
Credits: 3
The objective of this course is to study the role of accounting information both in a decision-making and in a performance-evaluation context. This objective will be achieved by studying various accounting theories and the role that research has played in developing and testing those theories. Prereq: M.S. in Accounting.

ACFI 860 - Advanced Business Law
Credits: 3
Focuses on legal issues such as the formation, management, and operation of corporations, and partnerships, and rights and liabilities of shareholders and partners; as well as an analysis of securities regulations. Also covers the due process and equal protection provisions of the Constitution as they relate to business activities. Includes an in depth analysis of the Uniform Commerical Code such as sales, secured transactions, and negotiable instruments. Real and personal property issues are also explored.

ACFI 890 - Accounting Information Systems
Credits: 3
Accounting information systems and the use of computers for decision making with emphasis on sources and types of information and the use of analytical tools in solving accounting management problems. Prereq: M.S. in Accounting.

ACFI 895 - Governmental and Non-Profit Accounting
Credits: 3
Planning, budgeting, internal and external financial reporting for governmental entities and not for organizations including healthcare and educational institutions. Prereq: M.S. in Accounting.
ACFI 896 - Topics
**Credits:** 3
Special topics may be repeated up to a maximum of 12 credits. Prereq: consent of advisor and instructor.

ACFI 897 - Ethics and Professional Practices
**Credits:** 3
The study of ethics as a significant and worthwhile endeavor that infuses all professional activities. Case work forms an integral part of the course. Analysis of situations of potential and actual ethical conflict and discussion of major ethical theories.

ACFI 898 - Master’s Project
**Credits:** 3
Master’s paper on a topic approved by the program director. Prereq: M.S. in Accounting.

**Faculty**

See https://paulcollege.unh.edu/departments/accounting-and-finance/faculty-staff for faculty.