

Adkerson School of Accountancy

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Graduate study is offered in the Adkerson School of Accountancy leading to the Master of Professional Accountancy (M.P.A.) degree or the Master of Taxation (M.TX.) degree. The objective of graduate study at the master's level is to further the student's education in business and accounting in preparation for a professional career in accounting.

The Adkerson School of Accountancy cooperates in interdisciplinary programs leading to the Master of Business Administration (M.B.A.) and the Doctor of Philosophy (Ph.D.) in Business Administration degree (see the Business Administration section of this publication).

Master of Professional Accountancy

The objective of the Master of Professional Accountancy (M.P.A.) program is to further the student's education in business and accounting while preparing for a professional career in accountancy. The accountancy program is accredited by AACSB International, the Association to Advance Collegiate Schools of Business, as part of the overall accreditation of the College of Business, as well as the separate and additional accreditation of accounting programs at both the graduate and undergraduate levels.

Admission Criteria

An applicant to the M.P.A. program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. In addition, the applicant for the M.P.A. degree must take the Graduate Management Admission Test (GMAT). Regular admission to the M.P.A. program requires an acceptable GMAT score, a G.P.A. of 3.00/4.00 over the last 60 hours of baccalaureate work, an appropriate GPA on all upper-level accounting courses attempted in baccalaureate work, and acceptable recommendation letters. When a student is deficient in one of the criteria cited, the student's application, nevertheless, may be considered for admission based on the strength of the materials contained in the student's application. However, reasonable minimum levels of performance must be achieved in both the applicant's GPA and GMAT scores.

International Applicant

An international applicant not holding a prior degree from a U.S. institution must submit an indicator of English proficiency including one of the following:

1. A TOEFL score of 575 PBT (233 CBT or 84 iBT) or
2. an IELTS score of 7.0.

Other indicators of English proficiency may be considered on a case by case basis.

Provisional Admission

A student who has not fully met the GPA or other requirements stipulated by the University may be admitted on a provisional basis. The provisionally-admitted student is eligible for a change to regular status after receiving a 3.00 GPA on the first 9 hours of graduate courses at Mississippi State University (with no grade lower than a C). The first 9 hours of graduate courses must be within the student's program of study. Courses with an S grade, transfer credits, or credits earned while in Unclassified status cannot be used to satisfy this requirement. If a 3.00 is not attained, the provisional student **shall** be dismissed from the graduate program. Academic departments may set higher standards for students to fulfill provisional requirements; a student admitted with provisional status should contact the graduate coordinator for the program's specific requirements. **While in the provisional status, a student is not eligible to hold a graduate assistantship.**

Prerequisite Courses

A grade of C or better is required on all undergraduate prerequisite courses. The prerequisites listed below, or their equivalent, must be completed either before or during graduate coursework. A complete transcript evaluation will be more specific in individual cases.

ACC 3003	Accounting Information Systems I	3
ACC 3013	Cost Accounting	3
ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3
ACC 4013	Income Tax I	3

ACC 4033	Auditing	3
EC 2113	Principles of Macroeconomics	3
EC 2123	Principles of Microeconomics	3
FIN 3123	Financial Management	3
BL 2413	The Legal Environment of Business	3

Computer literacy and written communication skills are other prerequisites.

NOTE: Where appropriate, M.B.A. foundation courses may be used to satisfy some of the prerequisites.

Academic Performance

A grade of C or better is required on all undergraduate prerequisite courses. A student in any graduate degree program in the College of Business may not continue with grades below B in more than 6 hours of program coursework, regardless of the overall average. Thus, any program is terminated automatically when a seventh credit hour below B is recorded on program coursework. In addition, the normal MSU requirements for satisfactory progress in a graduate program will be applied.

Completion Requirements

1. A student must complete the required curriculum and a minimum of 30 graduate semester hours.
2. A student must have no more than 6 hours of C grades on program coursework.
3. A student must achieve a 3.00/4.00 GPA on graduate accounting work attempted.
4. A student must achieve a 3.00/4.00 GPA on all graduate work attempted at MSU after being admitted to the degree program.
5. A student must pass an end-of-program examination or other evaluation.

Master of Taxation

The primary objective of the Master of Taxation (M.TX.) program is to further the student's education in business and accounting with an emphasis in taxation while preparing for a professional career in accounting and taxation.

Admission Criteria

An applicant to the M.TX. program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. In addition, the applicant for the M.TX. degree must take the Graduate Management Admission Test (GMAT). Regular admission to the M.TX. program requires a 510 GMAT score, an appropriate GPA on all upper-level accounting courses attempted in baccalaureate work, and acceptable recommendation letters. When a student is deficient in one of the criteria cited, the student's application, nevertheless, may be considered for admission based on the strength of the materials contained in the student's application. However, reasonable minimum levels of performance must be achieved in both the applicant's GPA and GMAT scores.

International Applicant

An international applicant not holding a prior degree from a U.S. Institution must submit an indicator of English proficiency including one of the following:

1. A TOEFL score of 575 PBT (233 CBT or 84 iBT) or
2. an IELTS score of 7.0.

Other indicators of English proficiency may be considered on a case by case basis.

Provisional Admission

A student who has not fully met the requirements stipulated by the University and the school for admission to graduate study may be granted admission as a degree-seeking graduate student with provisional status. A provisional student must receive a 3.00 GPA on the first 9 hours of graduate-level courses on the program of study taken at Mississippi State University in order to achieve regular status. Courses with an S grade, transfer credits, or credits earned while in Unclassified status cannot be used to satisfy this requirement. If a 3.00 is not attained, the provisional student may be dismissed from graduate study. While in the provisional status, a student is not eligible to hold a graduate assistantship.

Prerequisite Courses

The prerequisites listed below, or their equivalent, must be completed either before or during graduate coursework. A complete transcript evaluation will be more specific in individual cases.

ACC 3003	Accounting Information Systems I	3
ACC 3013	Cost Accounting	3
ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3

ACC 4013	Income Tax I	3
ACC 4033	Auditing	3
EC 2113	Principles of Macroeconomics	3
EC 2123	Principles of Microeconomics	3
FIN 3123	Financial Management	3
BL 2413	The Legal Environment of Business	3

Computer literacy and written communication skills are other prerequisites.

NOTE: Where appropriate, M.B.A. foundation courses may be used to satisfy some of the above prerequisites.

Academic Performance

A grade of C or better is required on all undergraduate prerequisite courses. A student in any graduate degree program in the College of Business may not continue with grades below B in more than 6 hours of program coursework, regardless of the overall average. Thus, any program is terminated automatically when a seventh credit hour below B is recorded on program coursework. In addition, the normal MSU requirements for satisfactory progress in a graduate program will be applied.

Master's Degree Completion Requirements

1. A student must complete the required curriculum and a minimum of 30 graduate semester hours.
2. A student must have no more than 6 hours of C grades on program coursework.
3. A student must achieve a 3.00/4.00 GPA on graduate accounting work attempted.
4. A student must achieve a 3.00/4.00 GPA on all graduate work attempted at MSU after being admitted to the degree program.
5. A student must pass an end-of-program examination or other evaluation.

Consult the Director, Adkerson School of Accountancy (<http://catalog.msstate.edu/archives/2015-16/graduate/colleges-degree-programs/business/accountancy>) for further information.

Master of Professional Accountancy

Required Accounting Courses

ACC 6023	Advanced Accounting ¹	3
ACC 6063	Income Tax II ¹	3
ACC 8023	Advanced Managerial Accounting	3
ACC 8013	Seminar in Financial Accounting Theory	3
ACC 8033	Business Assurance Services	3

Accounting Electives

Select two of the following: 6

ACC 6043	Municipal and Governmental Accounting ¹	
ACC 6053	International Accounting	
ACC 8043	Fraud Examination	
ACC 8053	Financial Accounting Policy	
ACC 8063	Research in Tax Practice and Procedures	
ACC 8073	Taxation of Corporations and Shareholders	
ACC 8093	Taxation of Partnerships, S Corporations, Trusts, and Estates	
ACC 8113	Advanced Individual Taxation and Wealth Management	
ACC 8123	Tax Topics	

Business Electives

Select 9 hours of graduate-level business or accounting courses. 9

Total Hours 30

¹ If not taken as an undergraduate.

NOTE: No more than nine hours of coursework in the 30-hour program may be at the 6000 level.

Master of Professional Accountancy, Systems Concentration

Required Accounting Courses

ACC 6023	Advanced Accounting ¹	3
ACC 6063	Income Tax II ¹	3
ACC 8023	Advanced Managerial Accounting	3
ACC 8013	Seminar in Financial Accounting Theory	3
ACC 8033	Business Assurance Services	3

Accounting Electives

Select two of the following:		6
ACC 6043	Municipal and Governmental Accounting ¹	
ACC 6053	International Accounting	
ACC 8043	Fraud Examination	
ACC 8053	Financial Accounting Policy	
ACC 8063	Research in Tax Practice and Procedures	
ACC 8073	Taxation of Corporations and Shareholders	
ACC 8093	Taxation of Partnerships, S Corporations, Trusts, and Estates	
ACC 8113	Advanced Individual Taxation and Wealth Management	
ACC 8123	Tax Topics	

Concentration Courses

ACC 8043	Fraud Examination	3
BIS 8213	Advanced Systems Analysis and Design ²	3
BIS 8313	Advanced Database Design Administration	3

Total Hours **30**

¹ If not taken as an undergraduate.

² Programming prerequisites may be required.

NOTE: No more than nine hours of coursework in the 30-hour program may be at the 6000 level.

Master of Taxation

Required Tax Courses

ACC 8063	Research in Tax Practice and Procedures	3
ACC 8073	Taxation of Corporations and Shareholders	3
ACC 8113	Advanced Individual Taxation and Wealth Management	3
ACC 8093	Taxation of Partnerships, S Corporations, Trusts, and Estates	3
ACC 8XXX	Any taxation course	3

Other Required Courses

ACC 8013	Seminar in Financial Accounting Theory	3
ACC 8033	Business Assurance Services	3

Electives

ACC XXXX or BUS XXXX	Graduate-level accounting or business courses	9
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Total Hours **30**

NOTE: No more than 9 hours of coursework in the 30-hour program may be at the 6000 level.