

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 minimum overall GPA or upper-level business GPA of 2.75, and acceptable recommendation letters.

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) TOEFL score of 575 PBT (84 iBT) or (2) IELTS score of 7.0.

Provisional Admission

An applicant who has not fully met the GPA requirement 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. **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.

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.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 minimum overall GPA or upper-level business GPA of 2.75, and acceptable recommendation letters.

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) TOEFL score of 575 PBT (84 iBT) or (2) an IELTS score of 7.0.

Provisional Admission

An applicant who has not fully met the GPA requirement 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. **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.

Consult the Director, Adkerson School of Accountancy (<http://catalog.msstate.edu/archives/2017-18/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 8013 | Seminar in Financial Accounting Theory | 3 |
| ACC 8023 | Advanced Managerial Accounting | 3 |
| ACC 8033 | Business Assurance Services | 3 |

Accounting Electives

| | | |
|------------------------------|---------------------------------------------------------------|---|
| Select two of the following: | | 6 |
| ACC 6043 | Municipal and Governmental Accounting ¹ | |
| 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 | |
| ACC 8183 | International Accounting | |

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 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 | |
| ACC 8183 | International Accounting | |
| 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 |
| Total Hours | | 30 |

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