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Accounting, M.S.



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Mission

The Master of Science (MS) in Accounting program supports the missions of the University of Louisiana at Lafayette and the B. I. Moody III College of Business Administration. Specifically, the mission of the MS in Accounting program is to provide a quality graduate-level accounting educational experience for students in the Acadiana and Gulf South regions who possess an undergraduate degree in accounting.

Objective

The objective of the program is to provide students with additional in-depth exposure to the accounting and business topics critical for success in the workforce and also to provide students with a structured, value-added path toward achieving the necessary credit hours to be licensed as a Certified Public Accountant (CPA) in the State of Louisiana. (Requirements to sit for the CPA exam and to be licensed as a CPA vary by state. Students are responsible for checking the requirements for their particular state.)

Exciting and dynamic, accounting careers afford ambitious professionals unlimited career possibilities and opportunities. The educational experience provided by MS in Accounting program extends the depth and breadth of the accounting and business knowledge gained at the undergraduate level as well as the professional skills necessary for a successful professional career. This experience includes enhancing theoretical knowledge, mastering technical skills, enhancing professional competencies, developing problem solving abilities, and extending beyond the classroom to include interactions with the accounting and business communities.

The MS in Accounting program is designed primarily for students with undergraduate degrees in accounting. Students with undergraduate degrees in non-accounting business programs or in non-business areas will require additional coursework to complete the program. However, the courses offered in this accounting program provide quality accounting education to non-accounting graduate students who choose to increase their knowledge of accounting and who possess the required course prerequisites.

The Department of Accounting's graduate faculty members are actively engaged in scholarly research as well as professional activities, ensuring that the program's curriculum is current and relevant. Faculty members also fulfill university and professional service responsibilities while maintaining close ties with accounting and business firms located within the Acadiana and Gulf South regions.

Prerequisites

To be considered for regular admission, an applicant must have an undergraduate degree from an accredited American institution, submit acceptable test scores on the Graduate Management Admission Test (GMAT), and meet the admission standards and other regulations of the UL Lafayette Graduate School. The GMAT may, at the discretion of the Program Director, be waived for students with an undergraduate GPA in accounting of 3.25 or greater. The GRE may be accepted in lieu of the GMAT depending upon the student's undergraduate major. Students whose first language is not English must, in addition, submit scores from the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS) and demonstrate to the Graduate Coordinator an appropriate working and speaking level of English.

The majority of students entering the Master of Science in Accounting program will possess an undergraduate degree in accounting. Applicants with a non-accounting degree will be accepted into

the program upon completion of the following prerequisite accounting courses or their equivalents:

- ACCT 301 – Intermediate Accounting I **3 Credit(s)**.
- ACCT 302 – Intermediate Accounting II **3 Credit(s)**.
- ACCT 303 – Intermediate Accounting III **3 Credit(s)**.
- ACCT 305 – Managerial Cost Accounting **3 Credit(s)**.
- ACCT 409G – Auditing **3 Credit(s)**.
- ACCT 420 – Tax Accounting **3 Credit(s)**.

Course Requirements

The Master of Science in Accounting program consists of 30 hours and is designed to be completed in approximately one year by a full-time student. The requirements may result in an increase in semester hours depending upon the undergraduate accounting courses previously completed. The program is designed to maximize student flexibility of scheduling with most graduate accounting courses designed to be offered without graduate level prerequisites.

There is no thesis requirement. A candidate may be subject to a comprehensive examination. Prior to admission and throughout the program, the student must demonstrate proficiency in writing and speaking English and must demonstrate computer and spreadsheet competency through previous course work or experience.

Curriculum

The curriculum for the Master of Science in Accounting program is as follows:

Required Accounting Courses (15 hours)

- ACCT 505 – Managerial Cost Accounting **3 Credit(s)**.
- ACCT 516 – Ethical and Social Responsibility for Accountants **3 Credit(s)**.
- ACCT 525 – Selected Topics in Advanced Income Tax **3 Credit(s)**.
- ACCT 531 – Theory of Accounting **3 Credit(s)**.
- ACCT 546 – Auditing Theory and Standards **3 Credit(s)**.

Required Data Analytics Course (3 hours)

Select one course from the following courses:

- INFX 500 – Introduction to Informatics **3 Credit(s)**.
- INFX 530 – Database and Network Systems **3 Credit(s)**.
- BSAT 510 – Data Analysis **3 Credit(s)**.
- BSAT 518 – Management of Information Technology **3 Credit(s)**.
- Other data analytics graduate course as approved by Graduate Coordinator.

Elective Accounting Courses (6 hours)

- To be selected from existing 500-level accounting courses with the exception of ACCT 526 and ACCT 522.

Other Electives (6 hours)

To be selected from existing 500-level Accounting courses (except for ACCT 526 and ACCT 522), non-Accounting College of Business Administration courses, and/or Informatics (INFX) courses.

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