MASTER OF SCIENCE IN ACCOUNTING

The Master of Science (MS) curriculum is designed to develop new understanding through research and creativity. Students in the Master of Science in Accounting will pursue a non-thesis option.

Steps to Fulfill Master's Degree Requirements

1. Meet with departmental graduate advisor to plan course of study for first semester. When: Before first semester registration. Approved by: Graduate advisor or chair of the intercollegiate faculty.

2. Establish advisory committee. Submit a degree plan. 1 When: Prior to the deadline imposed by the student's college and no later than 90 days prior to final oral or thesis defense. Approved by: Advisory committee, department head or chair of the intercollegiate faculty, and Office of Graduate and Professional Studies (OGAPS).

3. If thesis is required, submit thesis proposal to the Office of Graduate and Professional Studies. When: At least 20 working days prior to the submission of the Request for the Final Examination. Approved by: Advisory committee, department head or chair of the intercollegiate faculty, and OGAPS.

4. Apply for degree*, pay graduation fee. When: During the first week of the final semester, see OGAPS calendar.

5. Check to be sure degree program and advisory committee are up to date and all ELP requirements (if applicable) and coursework are complete. When: Well before submitting request to schedule final examination.

6. Complete residence requirement. When: If applicable, before or during final semester. Approved by: OGAPS.

7. Submit request to schedule final examination. When: Must be received by OGAPS at least 10 working days before exam date. See OGAPS calendar for deadlines. Approved by: Advisory committee, department head or chair of the intercollegiate faculty, and OGAPS.

8. Successfully complete final examination. When: The Report of the Final Examination Form should be submitted to OGAPS within 10 days following the exam. Approved by: Advisory committee and OGAPS.

9. If required, upload one approved final copy of thesis as a single PDF file (http://ogaps.tamu.edu) and submit signed approval form to the Office of Graduate and Professional Studies. When: See OGAPS calendar for deadlines. Approved by: Advisory committee, department head or chair of the intercollegiate faculty and OGAPS.

10. Graduation; arrange for cap and gown. For more information, visit http://graduation.tamu.edu.

Program Requirements

Program Requirements

• Student’s Advisory Committee (p. 1)
• Degree Plan (p. 2)
• Credit Requirement (p. 2)
• Transfer of Credit (p. 2)
• Limitations on the Use of Transfer, Extension and Certain Other Courses (p. 2)
• Non-Thesis Option (p. 2)

Student’s Advisory Committee

The MS-ACCT student’s advisory committee consists of the Director of the Professional program and MS-Accounting program, who is a faculty member in the Department of Accounting at the Mays Business School. The Director has the responsibility of approving the proposed degree plans for MS-ACCT students. In addition, the committee is responsible for advising the student on academic matters, and, in the case of academic deficiency, initiating recommendations to the Office of Graduate and Professional Studies.

1 The online Document Processing Submission System is located on the website https://ogsdpss.tamu.edu.
2 Complete the application for degree form via the student’s Howdy portal.
Degree Plan

The degree plan must be filed with the Office of Graduate and Professional Studies and approved by the MS-ACCT director before the deadline imposed by the MS-ACCT program and no later than dates announced in the OGAPS calendar of deadlines for graduation. Additional coursework may be added to the approved degree plan by petition to the MS-ACCT Director.

A student should submit the degree plan using the online Document Processing Submission System (http://ogsdpps.tamu.edu).

A student submitting a proposed degree plan for a Master of Science degree should designate on the official degree plan the appropriate program option.

Credit Requirement

A minimum of 36 semester credit hours of approved coursework is required for the Non-Thesis Option.

Transfer of Credit

A student who has earned 12 hours of graduate credit in residence at Texas A&M University may be authorized to transfer courses in excess of the limits prescribed below upon the advice of the advisory committee and with the approval of the Office of Graduate and Professional Studies. Courses taken in residence at an accredited U.S. institution or approved international institution with a final grade of B or greater may be considered for transfer credit if, at the time the courses were completed, the courses would be accepted for credit toward a similar degree for a student in degree-seeking status at the host institution. Otherwise, the limitations stated in the following section apply. Coursework in which no formal grades are given or in which grades other than letter grades (A or B) are earned (for example, CR, P, S, U, H, etc.) is not accepted for transfer credit. Courses appearing on the degree plan with grades of D, F or U may not be absolved by transfer work. Credit for thesis research or the equivalent is not transferable. Credit for coursework submitted for transfer from any college or university must be shown in semester credit hours or equated to semester credit hours. An official transcript from the university at which the transfer coursework was taken must be sent directly to the Office of Admissions.

Courses used toward a degree at another institution may not be applied for graduate credit. If the course to be transferred was taken prior to the conferral of a degree at the transfer institution, a letter from the registrar at that institution stating that the course was not applied for credit toward the degree must be submitted to the Office of Graduate and Professional Studies.

Grades for courses completed at other institutions are not included in computing the GPR.

Limitations on the Use of Transfer, Extension and Certain Other Courses

Some departments may have more restrictive requirements for transfer work. If otherwise acceptable, certain courses may be used toward meeting credit-hour requirements for the master’s degree under the following limitations.

1. The maximum number of credit hours which may be considered for transfer credit is the greater of 12 hours or one-third (1/3) of the total hours of a degree plan. The following restrictions apply:
   - Graduate and/or upper-level undergraduate courses taken in residence at an accredited U.S. institution, or approved international institution with a final grade of B or greater will be considered for transfer credit if, at the time the courses were completed, the student was in degree-seeking status at Texas A&M University, or the student was in degree-seeking status at the institution at which the courses were taken; and if the courses would be accepted for credit toward a similar degree for a student in degree-seeking status at the host institution.
   - Courses previously used for another degree are not acceptable for degree plan credit.

   2. The maximum number of credit hours taken in post-baccalaureate non-degree (G6) classification at Texas A&M University which may be considered for application to the degree plan is 12.

   3. Not more than 12 hours may be used in any combination of the following categories:
      - Not more than 8 hours in the combination of 691 (research), 684 (Professional Internship) or may be used.
      - Not more than 8 hours of 685 (Directed Studies) may be used.
      - Not more than 3 hours of 690 (Theory of Research) may be used.
      - Not more than 3 hours of 695 (Frontiers in Research) may be used.

   4. A maximum of 2 hours of Seminar (681).

   5. A maximum of 9 hours of advanced undergraduate courses (300- or 400-level).

   6. For graduate courses of three weeks’ duration or less, taken at other institutions, up to 1 hour of credit may be obtained for each five-day week of coursework. Each week of coursework must include at least 15 contact hours.

   7. Continuing education courses may not be used for graduate credit.

   8. Extension courses are not acceptable for credit.

Exceptions will be permitted only in unusual cases and when petitioned by the student’s advisory committee and approved by the Office of Graduate and Professional Studies.

Non-Thesis Option

For non-thesis option students, a final comprehensive examination may be required.

The final exam cannot be held prior to the mid point of the semester if questions on the exam are based on courses in which the student is currently enrolled. If a student has completed all required degree plan coursework, the student is not required to be registered for classes in the semester the final examination is administered (unless he/she holds an assistantship). For specific final examination requirements, a student should check the program requirements for the degree which he/she is pursuing.

Exam results must be submitted with original signatures of only the committee members approved by the Office of Graduate and Professional Studies. If an approved committee member substitution (1 only) has been made, his/her signature must also be submitted to the Office of Graduate and Professional Studies.

A student pursuing the non-thesis option is not allowed to enroll in 691 (research) for any reason and 691 may not be used for credit toward a non-thesis option Master of Science degree. A maximum of 4 credit hours of 684 (Professional Internship), 8 credit hours of 685 (Directed Studies),
and up to 3 credit hours of 690 (Theory of Research) or 695 (Frontiers in Research) may be used toward the non-thesis option Master of Science degree. In addition, any combination of 684, 685, 690 and 695 may not exceed 25 percent of the total credit hour requirement shown on the individual degree plan. All requirements for the non-thesis option Master of Science degree other than those specified above are the same as for the thesis option degree.

### Additional Requirements

- Residence (p. 3)
- Continuous Registration (p. 3)
- Time Limit (p. 3)
- Foreign Languages (p. 3)
- Application for Degree (p. 3)

### Residence

In partial fulfillment of the residence requirement for the degree of Master of Science, the student must complete 9 resident credit hours during one regular semester or one 10-week summer semester in resident study at Texas A&M University. Upon recommendation of the student’s advisory committee, department head or Chair of the Interdisciplinary Program, if appropriate, and with approval of the Office of Graduate and Professional Studies, a student may be granted exemption from this requirement. Such a petition, however, must be approved prior to the student’s registration for the final 9 credit hours of required coursework.

Students who are employed full-time while completing their degree may fulfill total residence requirements by completion of less-than-full time course loads each semester. In order to be considered for this, the student is required to submit a Petition for Waivers and Exceptions along with verification of his/her employment to the Office of Graduate and Professional Studies. See Residence Requirements (http://catalog.tamu.edu/graduate/academic-expectations-general-degree-requirements/degree-requirements).

### Continuous Registration

A student in the thesis option of the Master of Science program who has completed all coursework on his/her degree plan other than 5V98, 5V99, and 691 (research) is required to be in continuous registration until all requirements for the degree have been completed. See Continuous Registration Requirements (http://catalog.tamu.edu/graduate/academic-expectations-general-degree-requirements/registration-academic-status).

### Time Limit

All degree requirements must be completed within a period of seven consecutive years for the degree to be granted. A course will be considered valid until seven years after the end of the semester in which it is taken. Graduate credit for coursework which is more than seven calendar years old at the time of the final examination (oral or written) may not be used to satisfy degree requirements.

A student who has chosen the thesis option must have the final corrected version of the thesis cleared by the Office of Graduate and Professional Studies no later than one year after the final examination, or approval of a petition for exemption from the final exam, or within the seven-year time limit, whichever occurs first. Failure to do so will result in the degree not being awarded.

### Foreign Languages

No specific language requirement exists for the Master of Science degree.

### Application for Degree

For information on applying for your degree, please visit the Graduation (http://catalog.tamu.edu/graduate/academic-expectations-general-degree-requirements/degree-requirements/#graduation) section.