

# 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.

The James Benjamin Department of Accounting offers a standalone traditional MS in Accounting degree program that students enter after completion of a Bachelor's degree. This program enables the student to select a specialization in audit or taxation. Many accounting graduates are employed by public accounting firms that provide assurance, tax and other services to all types of organizations. Other accounting graduates pursue careers with business firms and financial institutions, within consulting firms, within all levels of government, and as accounting educators. MS in Accounting students must be able to complete coursework in College Station, Texas.

The department also offers a Flex Online Master of Science in Accounting degree in a fully online format. This program is designed for working professionals looking to advance a current accounting career or to move into accounting from another field. For additional information, contact the director of the Flex Online Accounting Program in the James Benjamin Department of Accounting.

This program is also approved for delivery via asynchronous or synchronous distance education technology.

Steps to Fulfill a Masters Program (<http://catalog.tamu.edu/graduate/academic-expectations-general-degree-requirements/#stepstofulfillgraduateprogramtext>)

## Program Requirements

### Program Requirements

- Student's Advisory Committee (p. 1)
- Degree Plan (p. 1)
- Credit Requirement (p. 1)
- Transfer of Credit (p. 1)
- Limitations on the Use of Transfer, Extension and Certain Other Courses (p. 2)
- Final Examination (p. 2)

## Student's Advisory Committee

### On-Campus Degree Program

The Master of Science in Accounting student's advisory committee consists of a chair – the Director of the Professional Program in Accounting and on-campus MS in Accounting Program (hereby referred to as the PPA Director) – who is a faculty member in the Department of Accounting at the Mays Business School. The PPA Director has the responsibility of approving the proposed degree plans for Master of Science students. The Assistant Director of the program has the responsibility for advising the student on academic matters. In the case of academic deficiency, the Assistant Director is responsible for initiating recommendations to the Graduate and Professional School.

### Distance Education Degree Program

The student's advisory committee consists of a chair – the Director of the Online Master of Science in Accounting Program (hereby referred to as the Online MS Accounting Director) – who is a faculty member in the Department of Accounting at the Mays Business School. The Online MS Accounting Director has the responsibility of approving proposed degree plans for Master of Science students. In addition, the committee chair is responsible for advising the student on academic matters, and, in the case of academic deficiency, initiating recommendations to the Graduate and Professional School.

## Degree Plan

### On-Campus and Distance Education Degree Programs

The degree plan must be filed by the student with the Graduate and Professional School (GPS) and approved by the PPA Director or Online MS Accounting director (depending on the program) before the deadline imposed by the Master of Science in Accounting program and no later than dates announced in the GPS calendar of deadlines for graduation.

Additional coursework may be added to the approved degree plan by petition (if it's deemed necessary by the committee chair) to correct deficiencies in the student's academic preparation.

## Credit Requirement

### On-Campus and Distance Education Degree Programs

A minimum of 36 semester credit hours of approved coursework is required for the Master of Science Degree in Accounting.

## Transfer of Credit

### On-Campus and Distance Education Degree Programs

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 Graduate and Professional School. 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 Graduate and Professional School.

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

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

### On-Campus and Distance Education Degree Programs

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.

- 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.
- 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.
- A zero credit 684 or 685 course is only allowed for non-thesis option master's students. A zero credit 681 course can be used for either thesis or non-thesis option master's students. Other courses, including 691 research hours, are not eligible for zero credit.
- 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.
- A maximum of 2 hours of Seminar (681).
- A maximum of 9 hours of advanced undergraduate courses (300- or 400-level).
- 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.
- Continuing education courses may not be used for graduate credit.
- Extension courses are not acceptable for credit.
- For non-distance degree programs, no more than 50 percent of the non-research coursework required for the program may be completed through distance education courses.
- To receive a graduate degree from Texas A&M University, students must earn one-third or more of the credits through the institution's own direct instruction. This limitation also applies to joint degree programs.

Exceptions will be permitted only in unusual cases and when petitioned by the student's advisory committee and approved by the Graduate and Professional School.

## Final Examination

### On-Campus and Distance Education Degree Programs

The Final Examination is not required for the Master of Science in Accounting.

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.

The department head or the chair of an intercollegiate faculty (if appropriate) for the program may approve an exception for a PhD student who changes to a non-thesis option MS degree program after at least one year of PhD studies to use 691 credits toward a non-thesis option Master of Science degree. The department head or chair of an intercollegiate faculty (if appropriate) for the program may approve an exception for a master's student who changes from a MS thesis option degree to a MS non-thesis option degree program to use 691 credits toward a non-thesis option Master of Science degree. In both cases, the student is allowed to use a maximum of 8 credit hours of 685 and 691 combined. Departments, Colleges, and Interdisciplinary Degree Programs may opt to establish higher standards. Further any combination of 684, 685, 690, 691 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

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

## Residence

### On-Campus Degree Program

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 Graduate and Professional School, 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 Graduate and Professional School.

See Residence Requirements (<http://catalog.tamu.edu/graduate/academic-expectations-general-degree-requirements/#degreerequirementstext>).

### **Distance Education Degree Program**

Distance Education students will be required to attend one two-day session on campus at the beginning of the first year of enrollment in the program. The introductory session will include program orientation, training for course technologies and procedures, and faculty/staff introductions.

## **Time Limit**

### **On-Campus and Distance Education Degree Programs**

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 admittance to the program may not be used to satisfy degree requirements.

## **Foreign Languages**

### **On-Campus and Distance Education Degree Programs**

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

## **Application for Degree**

### **On-Campus and Distance Education Degree Programs**

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