Transfer of Credit

A student 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 School 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 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 at the host institution.

Courses previously used for another degree are not acceptable for degree plan credit.

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 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. 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.

4. 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 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.

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

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

7. 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.

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

9. Extension courses are not acceptable for credit.
10. For non-distance degree programs, no more than 50 percent of the credit hours required for the program may be completed through distance education courses.

11. 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.

Non-Thesis Option
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.