MASTER OF SCIENCE IN ACCOUNTING

This program cultivates ethical business leaders with in-depth accounting expertise and critical thinking, preparing them for professional success.

Program Requirements

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- Student's Advisory Committee (https://catalog.tamu.edu/graduate/colleges-schools-interdisciplinary/business/accounting/ms/#students-advisory-committee)
- Degree Plan (https://catalog.tamu.edu/graduate/colleges-schools-interdisciplinary/business/accounting/ms/#degree-plan)
- Credit Requirements (https://catalog.tamu.edu/graduate/colleges-schools-interdisciplinary/business/accounting/ms/#credit-requirement)
- Limitations on Credits and Coursework (https://catalog.tamu.edu/graduate/colleges-schools-interdisciplinary/business/accounting/ms/#limitations)
- Final Examination (https://catalog.tamu.edu/graduate/colleges-schools-interdisciplinary/business/accounting/ms/#final-examination)

Student's Advisory Committee

On-Campus Degree Program

After receiving admission to graduate studies, students will consult with the graduate program concerning selection of a chair and members (if applicable) for an advisory committee representative of the student's field(s) of study and research.

An on-campus non-thesis option Master of Science in Accounting student's advisory committee will consist of no fewer than one member, where the chair must be from the student's major department. Typically, the on-campus Master of Science in Accounting Program Director will serve in this role.

This program does not offer a thesis option.

Only members of the Graduate Committee Faculty located on Texas A&M University campuses may serve as chair of a student's advisory committee. Other members of the Graduate Committee Faculty – including those located off-campus or outside the university (if permitted by program, department, and college/school policy) – may serve as a co-chair or member, but not as chair.

The advisory committee as a group – and as individual members – are responsible for advising students on academic matters. These duties include the responsibility for approving a student's proposed degree plan; research proposal (if applicable); thesis, dissertation, or record of study (if applicable); and conducting examinations (if required). The advisory committee members' approval of a degree plan indicates their willingness to accept the responsibility for guiding and directing a student's entire academic program and for initiating all academic actions concerning a student. Additionally, in cases of academic deficiency, the advisory committee is responsible for initiating recommendations to the academic unit and the Graduate and Professional School.

The chair of an advisory committee, who usually has immediate supervision of a student's degree program, has the responsibility for calling meetings at any time considered desirable.

If the chair of a student's advisory committee is unavailable for an extended period of time in any academic period during which the student is involved in activities relating to an internship, thesis, or professional paper – and is registered for courses such as 684 (Professional Internship), 691 (Research), 692 (Professional Study), or 693 (Professional Study) – the Department Head or interdisciplinary degree Program Chair (if applicable) may appoint an alternate advisory committee chair during the interim period.

If a student's advisory committee chair is on an approved leave of absence – and the student wants the chair to continue to serve in this role – a written request must be submitted by the Department Head, or interdisciplinary degree Program Chair (if applicable), to the Associate Provost and Dean of the Graduate and Professional School, for the faculty member who is on an approved leave of absence to be allowed to continue serving as chair of the advisory committee – without a co-chair – for up to one year. The request must confirm that the faculty member is able to engage in the required duties as chair during the leave of absence. Extensions beyond the one-year period (if necessary) may be granted with additional approval of the Associate Provost and Dean of the Graduate and Professional School.

If a student's advisory committee chair voluntarily separates from the university, and the student is nearing completion of the degree, the chair may continue to serve in this role – at the student's request – for up to one year. Two options are available:

1. The chair may continue, with a co-chair, without additional approval by the Graduate and Professional School. The student must select a current member of the Graduate Committee Faculty – from the student's academic program and located near the Texas A&M University campus site – to serve as co-chair of the advisory committee.
2. The chair may continue, without a co-chair, with approval by the Graduate and Professional School. A written request must be submitted through the Graduate Committee Faculty Office to the Associate Provost and Dean of the Graduate and Professional School by the Department Head or interdisciplinary degree Program Chair to allow the faculty member to continue as chair, without a co-chair, of the advisory committee.

For both options, extensions beyond the one-year period (if necessary) may be granted with approval of the Associate Provost and Dean of the Graduate and Professional School.

Although individual members may be replaced by petition for valid reasons, all members of a student's advisory committee cannot resign *en masse*.

Distance Education Degree Program

A distance non-thesis option Master of Science in Accounting student's advisory committee will consist of no fewer than one member, where the chair must be from the student's major department. Typically, the Online Master of Science in Accounting Program Director will serve in this role.

All other advisory committee requirements are the same as for the on-campus non-thesis program.

Degree Plan

On-Campus and Distance Education Degree Programs

Upon commencement of graduate studies, an advisory committee will evaluate the student's previous education, and outline a program of study and/or research topics(s) based upon the student's degree objectives. Graduate students, in consultation with the advisory committee, will then develop a degree plan which includes those courses to be applied toward a particular degree and formally establish the advisory committee.

The degree plan must be created, submitted, and approved through the online Document Processing Submission System (https://ogsdpss.tamu.edu/) (DPSS). The degree plan must be submitted prior to the deadline imposed by the student's college or school and approved by the Graduate and Professional School no later than 90 days prior to the last day for completion of a Final Examination. Students must select the appropriate program option(s) when submitting a proposed degree plan.

Coursework included on the degree plan is subject to the requirements and restrictions detailed in the Credit Requirements and Limitations on Credits and Coursework sections in each degree program page, or as required by the student's advisory committee and/or academic unit. Coursework included on the degree plan may not satisfy requirements for more than one degree, except for approved combination degree programs.

Changes to an approved degree plan, if deemed necessary by the advisory committee, may be made through a petition to the Graduate and Professional School. No changes can be made to a degree plan once a student's Final Examination Request or Final Examination Exemption Request is approved by the Graduate and Professional School.

Degree program time limits apply to courses listed on a degree plan. For additional information, students should check the Time Limits section under Additional Requirements.

Credit Requirements

On-Campus and Distance Education Degree Programs

All graduate students must complete sufficient semester credit hours to satisfy their degree requirements.

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

This program does not offer a thesis option.

Coursework may be completed in one or a combination of academic units. Ordinarily, students will devote the major portion of their time on work in one or two closely related fields of study; but other work may be required in supporting areas of interest.

Limitations on Credits and Coursework

On-Campus and Distance Education Degree Programs

Credit hour requirements for all graduate degrees at Texas A&M University are subject to the following limitations:

1. To receive a graduate degree, students must earn one-third or more of the credits through the institution's own direct instruction. These limitations also apply to joint degree programs.
2. Transfer credits may be used to meet the credit hour requirements under the following limitations:
   a. The maximum number of credit hours which may be considered for transfer credit is the greater of 12 credit hours or one-third (1/3) of the total hours of a degree plan.
   b. Graduate and/or upper-level undergraduate courses (400-level only) taken in residence at an accredited United States or international institution (recognized by the Office of Admissions), 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.
   c. An official transcript from the institution at which the transfer coursework was taken must be sent directly to the Office of Admissions. Coursework credit submitted for transfer from any institution must be shown in semester credit hours or equated to semester credit hours.
   d. Up to 1 hour of credit may be obtained for each five-day week of coursework for graduate courses of three weeks' duration or less taken at other institutions. Each week of coursework must include at least 15 contact hours.
   e. Grades for courses completed at other institutions are not included in computing the GPA.
   f. Coursework in which no formal grades were given, or in which grades other than A or B were earned (for example, CR, P, S, U, H, etc.), is not accepted for transfer credit.
   g. Courses completed at Texas A&M University and appearing on the degree plan with grades of D, F, or U may not be absolved by transfer work.
   h. Except for officially approved cooperative doctoral programs, credit for thesis or dissertation research – or the equivalent – is not transferrable.
   i. Courses used toward a degree at another institution may not be applied for transferred graduate credit.
   j. Courses used toward a certificate, but not applied to an awarded degree, may be considered for transfer. If the course to be transferred was taken for a certificate or 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.
   k. Credit for internship coursework in any form, or taken by extension, is not transferable.
   l. Courses for which transfer credits are sought must be approved by the student's advisory committee and the Graduate and Professional School.
   m. A student who has earned 12 credit hours of graduate credit in residence at Texas A&M University may be authorized to transfer courses in excess of the limits upon the advice of the advisory committee and with the approval of the Graduate and Professional School.
3. 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.
4. Only grades of A, B, C, and S are acceptable for graduate credit.
5. Graduate courses on a degree plan may not be taken on an S/U basis except for 681 (Seminar), 684 (Professional Internship),

690 (Theory of Research), 691 (Research), 692 (Professional Study), 693 (Professional Study), 695 (Frontiers in Research), 697 (Methods), 791 (Doctoral Capstone), or SOPH 680 (Public Health Capstone).

6. Approval to enroll in any professional course should be obtained from the Department Head or interdisciplinary degree Program Chair (if applicable) in which the course will be offered before including such a course on a degree plan.
7. No more than 50 percent of the non-research coursework required for an in-person degree program may be completed through distance education courses.
8. No graduate credit may be obtained by continuing education, correspondence study, extension, or for any course of fewer than three weeks duration.

Some academic units may have additional or more restrictive requirements.

The foregoing limitations apply to all graduate programs. Exceptions will be permitted only in unusual cases, when petitioned through the student's advisory committee, and approved by the Graduate and Professional School.

Credit hour requirements for non-thesis master's degrees are subject to the following additional limitations:

1. A student pursuing a non-thesis option master's degree may not enroll in 691 (Research) courses for any reason. Under special circumstances, however, students in a non-thesis Master of Arts or Master of Science degree program may request application of 691 hours on a degree plan under the following conditions:
   a. The Department Head or interdisciplinary degree Program Chair (if applicable) for the program may approve an exception for a student who changes to a non-thesis option MA or MS degree program from a PhD (after at least one year of study) or a thesis option MA or MS degree.
   b. If approved, a maximum of 8 credit hours in combination of 685 (Directed Studies) and 691 (Research) may be used.
   c. Colleges/schools, departments, and interdisciplinary degree programs may establish additional requirements.
2. A maximum of 12 credit hours may be used, in any combination of the following, on a non-thesis master's degree plan:
   a. No more than 4 credit hours in any combination of the following:
      i. no more than 2 credit hours of 681 (Seminar),
      ii. no more than 4 credit hours of 684 (Professional Internship), and
      iii. no more than 3 credit hours of 685 (Directed Studies).
   b. No more than 8 credit hours in any combination of the following:
      i. no more than 4 credit hours 684 (Professional Internship),
      ii. no more than 3 credit hours of 685 (Directed Studies), and
      iii. no more than 8 credit hours of 691 (Research), if permitted.
   c. No more than 3 credit hours of 690 (Theory of Research).
   d. No more than 3 credit hours of 695 (Frontiers in Research).
3. Certain zero-credit courses may be allowed on a non-thesis master's degree plan:
   a. A zero-credit 681 (Seminar), 684 (Professional Internship), or 685 (Directed Studies) course may be used.
   b. Other courses – including 691 (Research) hours, if permitted – are not eligible for zero credit.
4. A maximum of 9 credit hours of advanced undergraduate courses (300- or 400-level only) may be considered for application to a master's degree plan.

The foregoing limitations apply to all graduate programs. Exceptions will be permitted only in unusual cases, when petitioned through the student's advisory committee, and approved by the Graduate and Professional School.

Final Examination

On-Campus and Distance Education Degree Programs

For non-thesis option Master of Science in Accounting students, a Final Examination is not required.