

Adkerson School of Accountancy

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Graduate study is offered in the Adkerson School of Accountancy leading to the Master of Professional Accountancy (M.P.A.) degree or the Master of Taxation (M.TX.) degree. The objective of graduate study at the master's level is to further the student's education in business and accounting in preparation for a professional career in accounting.

The Adkerson School of Accountancy cooperates in interdisciplinary programs leading to the Master of Business Administration (M.B.A.) and the Doctor of Philosophy (Ph.D.) in Business Administration degree (see the Business Administration section of this publication).

Master of Professional Accountancy

The objective of the Master of Professional Accountancy (M.P.A.) program is to further the student's education in business and accounting while preparing for a professional career in accountancy. The accountancy program is accredited by AACSB International, the Association to Advance Collegiate Schools of Business, as part of the overall accreditation of the College of Business, as well as the supplemental AACSB accreditation of accounting programs at both the graduate and undergraduate levels.

Admission Criteria

An applicant to the M.P.A. program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. Regular admission to the M.P.A. program requires an acceptable GMAT score, a minimum overall GPA or upper-level business GPA of 3.00, and acceptable recommendation letters. A GMAT waiver may be available to exceptional applicants.

International Applicant

An international applicant not holding a prior degree from a U.S. institution must submit an indicator of English proficiency including one of the following: (1) TOEFL score of 575 PBT (84 iBT) or (2) IELTS score of 7.0.

Provisional Admission

An applicant who has not fully met the GPA and GMAT score requirements may be admitted on a provisional basis. The provisionally admitted student is eligible for a change to regular status after receiving a 3.00 GPA on the first 9 hours of graduate courses at Mississippi State University (with no grade lower than a C). The first 9 hours of graduate courses must be within the student's program of study. Courses with an S grade, transfer credits, or credits earned while in Unclassified status cannot be used to satisfy this requirement. If a 3.00 is not attained, the provisional student **shall** be dismissed from the graduate program. **While in the provisional status, a student is not eligible to hold a graduate assistantship.**

Prerequisite Courses

A grade of C or better is required on all undergraduate prerequisite courses. The prerequisites listed below, or their equivalent, must be completed either before or during graduate coursework. A complete transcript evaluation will be more specific in individual cases.

ACC 3003	Accounting Information Systems I	3
ACC 3013	Cost Accounting	3
ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3
ACC 4013	Income Tax I	3
ACC 4033	Auditing	3
EC 2113	Principles of Macroeconomics	3
EC 2123	Principles of Microeconomics	3
FIN 3123	Financial Management	3
BL 2413	The Legal Environment of Business	3

Computer literacy and written communication skills are other prerequisites.

NOTE: Where appropriate, M.B.A. foundation courses may be used to satisfy some of the prerequisites.

Academic Performance

A grade of C or better is required on all undergraduate prerequisite courses. A student in any graduate degree program in the College of Business may not continue with grades below B in more than 6 hours of program coursework, regardless of the overall average. Thus, any program is terminated automatically when a seventh credit hour below B is recorded on program coursework. In addition, the normal MSU requirements for satisfactory progress in a graduate program will be applied.

Completion Requirements

1. A student must complete the required curriculum and a minimum of 30 graduate semester hours.
2. A student must have no more than 6 hours of C grades on program coursework.
3. A student must achieve a 3.00/4.00 GPA on graduate accounting work attempted.
4. A student must achieve a 3.00/4.00 GPA on all graduate work attempted at MSU after being admitted to the degree program.

Master of Taxation

The primary objective of the Master of Taxation (M.TX.) program is to further the student's education in business and accounting with an emphasis in taxation while preparing for a professional career in accounting and taxation.

Admission Criteria

An applicant to the M.TX. program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. Regular admission to the M.TX. program requires an acceptable GMAT score, a minimum overall GPA or upper-level business GPA of 3.00, and acceptable recommendation letters. A GMAT waiver may be available to exceptional applicants.

International Applicant

An international applicant not holding a prior degree from a U.S. Institution must submit an indicator of English proficiency including one of the following: (1) TOEFL score of 575 PBT (84 iBT) or (2) an IELTS score of 7.0.

Provisional Admission

An applicant who has not fully met the GPA and GMAT score requirements may be admitted on a provisional basis. The provisionally-admitted student is eligible for a change to regular status after receiving a 3.00 GPA on the first 9 hours of graduate courses at Mississippi State University (with no grade lower than a C). The first 9 hours of graduate courses must be within the student's program of study. Courses with an S grade, transfer credits, or credits earned while in Unclassified status cannot be used to satisfy this requirement. If a 3.00 is not attained, the provisional student **shall** be dismissed from the graduate program. **While in the provisional status, a student is not eligible to hold a graduate assistantship.**

Prerequisite Courses

The prerequisites listed below, or their equivalent, must be completed either before or during graduate coursework. A complete transcript evaluation will be more specific in individual cases.

ACC 3003	Accounting Information Systems I	3
ACC 3013	Cost Accounting	3
ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3
ACC 4013	Income Tax I	3
ACC 4033	Auditing	3
EC 2113	Principles of Macroeconomics	3
EC 2123	Principles of Microeconomics	3
FIN 3123	Financial Management	3
BL 2413	The Legal Environment of Business	3

Computer literacy and written communication skills are other prerequisites.

NOTE: Where appropriate, M.B.A. foundation courses may be used to satisfy some of the above prerequisites.

Academic Performance

A grade of C or better is required on all undergraduate prerequisite courses. A student in any graduate degree program in the College of Business may not continue with grades below B in more than 6 hours of program coursework, regardless of the overall average. Thus, any program is terminated

automatically when a seventh credit hour below B is recorded on program coursework. In addition, the normal MSU requirements for satisfactory progress in a graduate program will be applied.

Master's Degree Completion Requirements

1. A student must complete the required curriculum and a minimum of 30 graduate semester hours.
2. A student must have no more than 6 hours of C grades on program coursework.
3. A student must achieve a 3.00/4.00 GPA on graduate accounting work attempted.
4. A student must achieve a 3.00/4.00 GPA on all graduate work attempted at MSU after being admitted to the degree program.

Consult the Director, Adkerson School of Accountancy (<http://catalog.msstate.edu/archives/2021-22/graduate/colleges-degree-programs/business/accountancy/>) for further information.

Master of Professional Accountancy

Required Accounting Courses

ACC 6063	Income Tax II ¹	3
ACC 8013	Seminar in Financial Accounting Theory	3
ACC 8023	Advanced Managerial Accounting	3
ACC 8033	Assurance and Audit Data Analysis	3
ACC 8043	Fraud Examination and Data Analysis	3

Accounting Electives

9

Select three of the following:

ACC 8053	Financial Accounting Policy	
ACC 8063	Research in Tax Practice and Procedures	
ACC 8073	Taxation of Corporations and Shareholders	
ACC 8093	Taxation of Partnerships, S Corporations, Trusts, and Estates	
ACC 8113	Advanced Individual Taxation and Wealth Management	
ACC 8123	Tax Topics	
ACC 8183	International Accounting	

Business Electives

Select 6 hours of graduate-level business or accounting courses. 6

Total Hours

30

¹ Unless completed as an undergraduate.

NOTE: No more than 9 hours at the 6000-level can count toward the degree.

Master of Taxation

Required Tax Courses

ACC 8063	Research in Tax Practice and Procedures	3
ACC 8073	Taxation of Corporations and Shareholders	3
ACC 8113	Advanced Individual Taxation and Wealth Management	3
ACC 8093	Taxation of Partnerships, S Corporations, Trusts, and Estates	3
ACC 8123	Tax Topics	3

Electives (Choose 3 of the following courses)

9

ACC 8013	Seminar in Financial Accounting Theory	
ACC 8033	Assurance and Audit Data Analysis	
ACC 8043	Fraud Examination and Data Analysis	
ACC 8053	Financial Accounting Policy	

Any approved graduate-level accounting or business courses 6

Total Hours

30

NOTE: No more than 9 hours at the 6000-level can count toward the degree.

Graduate Minor in Accounting Data Analytics (9 credit hours total)

In lieu of 6 hours of graduate-level business or accounting courses, a student may elect a Graduate Minor in Accounting Analytics by selecting ACC 8043 as one of the accounting electives and by selecting the two courses below:

- ACC 8143: Accounting Data Analytics
- BIS 8413: Data Analytics

Graduate Minor in Business Analytics (9 credit hours in total)

In lieu of the 6 hours of graduate-level business or accounting courses, the student will select the two courses below:

- BIS 8413 Data Analytics
- BQA 6413 Business Forecasting and Predictive Analytics
- Any approved course for the minor

M.P.A. - Concentration in Systems

In lieu of 6 hours of graduate-level business or accounting electives, students seeking the systems concentration will select the two courses below:

BIS 8213 Secure Systems Analysis and Design

BIS 8313 Advanced Database Design Administraton¹

¹ Programing prerequisites may be required.

M.TX. - Concentration in Systems

In lieu of 6 hours of graduate-level business or accounting electives, students seeking the systems concentration will select the two courses below as well as one other approved course, for a total of 9 hours:

BIS 8213 Secure Systems Analysis and Design

BIS 8313 Advanced Database Design Administraton¹

¹ Programing prerequisites may be required.