

Program: Master of Science in Accounting

Academic Unit: Department of Accounting
College/School: College of Business Administration
Student Learning Outcomes

1. Students will demonstrate proficiency in Accounting Theory and Managerial Accounting.
2. M.S. Accounting students will demonstrate business planning acumen.
3. Students will demonstrate proficiency in conducting accounting research and in writing.

Program Overview

The M.S. in Accounting program is designed to prepare students for careers in various areas of professional accounting. It also helps persons already employed in accounting positions to advance in their careers. The program also serves as a foundation for more advanced studies, such as the Ph.D. degree. For students desiring a greater specialization in accounting information systems auditing, or finance, concentrations in these areas are offered within the Master of Science in Accounting program.

Admission Requirements

In addition to meeting the [minimum standards for admission to the Graduate School](#), applicants to the Master of Science programs should have an academic record which clearly indicates a high level of achievement. In addition, the applicant should submit satisfactory scores on the Graduate Management Admission Test (GMAT) and an undergraduate GPA of at least 2.8. The admissions committee may consider other factors such as work experience in making a determination for admission. Applicants must be advanced in English comprehension and be able to participate in class discussion. Additional coursework in English may also be required.

Preparatory Courses

The graduate programs build on the students' technical competence in undergraduate accounting and business courses. To provide a background for successful study at the graduate level, a series of preparatory courses or their equivalents must be completed before enrolling in courses for graduate credit. Students with a non-business undergraduate degree should expect to take the bulk of the preparatory courses before admission to the graduate program.

The specific undergraduate foundation courses are from the areas of accounting, economics, finance, management, marketing, and statistics*. These courses do not have to be completed at UNO, but a C or better grade is required in each*. The Master of Science degree in accounting requires 43-48 credit hours of these specific preparatory courses while the Master of Science in Tax Accounting degree requires 36-42 credit hours.

*See department for specific courses. The Business courses may be taken at the 4400 level to reduce the total number of hours.

Degree Requirements

The Master of Science programs in accounting require 30 hours of graduate course work. A minimum of 21 hours of these classes must be at the 6000 level. Depending on a particular curriculum, this will permit a student to use up to nine hours of 5000 classes toward his/her degree.

Each student must also have at least 15 hours of 6000 level accounting classes. Included in that total there must be at least 12 hours of 6000 level accounting classes other than ACCT 6126 ACCT 6167 and ACCT 6168

Only classes numbered 5000 and 6000 can be used toward the total credits for the Master of Science programs.

Master of Science in Accounting Degree Requirements

ACCT 6125 Studies in Accounting Theory	3
ACCT 6133 Studies in Managerial Accounting	3
ACCT 6185 Strategic Business Planning	3
Approved accounting electives*	12
Accounting or other business administration courses	6
Free Elective	3
TOTAL CREDITS REQUIRED	30

*See the department for specific courses and see "degree requirements" above.

Note: Students may use only two of the following classes to fulfill these electives: ACCT 5154 ACCT 6151 ACCT 6153 ACCT 6156