

MASTER OF SCIENCE IN ACCOUNTING (M.S.)

Purpose

The *Master of Science in Accounting* is a 30-hour graduate program that, in accordance with the mission of Liberty University, serves to educate the whole person, developing the values, knowledge, and skills individuals need to impact their business world. The goal is to develop accounting knowledge and expertise, within the Christian worldview, essential for functioning in a variety of accounting and business contexts.

Program Learning Outcomes

The student will be able to:

- Incorporate Christian worldview perspectives with the profession's established code of professional conduct, when solving accounting ethical dilemmas.
- Evaluate and present scholarship relevant to accounting contexts.
- Solve complex accounting issues within various contexts.

Program Specific Admissions Requirements

In addition to the general admission requirements, graduation from the *M.S. in Accounting* requires:

1. Earned baccalaureate degree or its equivalent from an institution accredited by an agency recognized by the U.S. Department of Education (e.g., SACSCOC, TRACS, ABHE, etc.)
2. An undergraduate cumulative GPA of 3.00 or above (on a 4.00 scale)
3. TOEFL (if applicable)

Students who do not meet the minimum GPA requirements may be admitted on Academic Caution status. Students who do not have course work in accounting, or do not have a Bachelor's degree in accounting, will be required to take up to 21 credits of undergraduate prerequisites before beginning graduate level accounting course work.

Prerequisites for Admission

Prerequisites for admission to the *Master of Science in Accounting* program are:

Code	Title	Hours
ACCT 211	Financial Principles	3
ACCT 212	Managerial Principles	3
ACCT 301	Intermediate Financial Accounting I	3
ACCT 302	Intermediate Financial Accounting II	3
ACCT 311	Corporate Accounting	3
ACCT 401	Individual Taxation	3
ACCT 404	Assurance and Attestation	3

It is recommended that students without an accounting undergraduate degree take ACCT 403 Fund Accounting for Government and Not for Profits (3 c.h.) in order to meet the governmental accounting course requirement for the CPA exam.

Programs of Study Delivery Format: Online Only

- Accounting (M.S.) - Audit & Financial Reporting
- Accounting (M.S.) - Business
- Accounting (M.S.) - Financial Services
- Accounting (M.S.) - Forensic Accounting
- Accounting (M.S.) - General
- Accounting (M.S.) - Leadership
- Accounting (M.S.) - Taxation

Career Opportunities

- Audit Accountant
- Business Owner
- Certified Public Accountant (CPA)
- Finance Manager
- Tax Auditor