PROFESSIONAL ACCOUNTING (M.S.)

Degree: Master of Science

Major: Professional Accounting

Concentration: None

Total Hours: 30

The Master of Science in Professional Accounting (M.S.PA) is the first **STEM-designated degree** in a graduate program in a Texas public university. It provides students the opportunity to take 30 semester hours in graduate-level courses and obtain a graduate degree. It is a 30-hour program designed to provide students with the necessary technical knowledge, communication skills, and critical thinking abilities for successful careers in accounting and can satisfy all educational requirements adopted by the Texas State Board of Public Accountancy (TSBPA) to sit for the CPA exam in the state of Texas. Lamar University's College of Business is fully accredited by the Association to Advance Collegiate Schools of Business (AACSB).

As currently designed, it is an innovative graduate program composed of both in-class and distance learning classes. While students pursuing a career in public accounting are candidates for the M.S.PA, accounting professionals in the corporate, governmental, or not-for-profit sectors also seek a graduate degree in accounting or to become licensed CPAs and are also candidates for admission into the M.S.PA.

The M.S.PA is designed for students majoring in accounting at Lamar University or other accredited colleges or universities as well as students who did not major in accounting. Students who received an accounting degree from an accredited college or university can complete the program in 30 hours whereas students who obtained a business degree from an accredited university can complete the program in as little as 45 hours.

For students without any previous undergraduate study in business who want to become CPA-exam ready, the Lamar University M.S.PA degree may be completed in as few as 72 credit hours. Typically, students without a business background will take five accounting prerequisite courses including ACCT 2301 Introduction to Financial Accounting (with a "B" or better), the nine business leveling courses and the 10 courses required by the M.S.PA. Students do not need to be admitted into the M.S.PA program to take the accounting prerequisite and business leveling courses.

The 30-hour program can be completed in as little as nine months (Fall-Spring). Admissions to the M.S.PA are summer, fall and spring. The program structure is 12 credit hours in required M.S./PA courses; a minimum of 12 credit hours in quantitative and technology courses designated as STEM courses; and six credit hours in elective M.S.PA of MBA or MIS courses.

M.S./PA Required Courses

(12 credit hours/4 courses)

- ACCT 5375 Advanced Accounting Information Systems
- ACCT 5310 Financial Accounting Research and Procedures
- ACCT 5340 Tax Research
- BULW 5340 Business Ethics

STEM Courses

(12 credit hours/4 courses)

- ACCT 5355 Accounting Data Analytics and AI
- BUAL 5380 Managerial Decision Making
- MISY 5370 Data Mining and Predictive Analysis
- MISY 5300 Database Management Systems
- MISY 5315 AI-Driven Programming for Business
- MISY 5360 Business Intelligence and AI

M.S.-PA Accounting or Other Electives

(6 credit hours/2 course)

- ACCT 5361 Financial Statement Analysis
- ACCT 5380 Internship (Only 3 hours of internship will be allowed)
- ACCT 5325 Fraud Examination & Forensic Accounting Principles

MBA/MIS Courses- Any non-accounting MBA course above 5300 level (MBA courses will not grant accounting credit hours towards the CPA exam, but will count toward the 150-credit hour requirement of the Texas State Board of Public Accountancy)

Business Leveling Courses

- BCOM 3350 Business Communications
- BUAL 2305 Business Statistics
- ECON 2301 Principles of Economics I Macro
- ECON 2302 Principles of Economics II Micro
- BULW 3310 Business Law
- FINC 3310 Principles of Finance (or equivalent)
- MKTG 3310 Principles of Marketing (or equivalent)
- MGMT 3310 Principles of Organizational Behavior and Management (or equivalent)

TSBPA Education requirements to sit for the CPA exam in the state of Texas:

- four-year degree from an accredited university
- 150 board-approved college credit hours
- 30 hours of ACCT above Principles
- 3-hour board-approved ethics course
- 24 upper-level business hours (Principles of Economics and Statistics are an exception)
- 2 hours of accounting research

The Texas State Board of Public Accountancy (TSBPA) makes all final decisions regarding the eligibility of exam candidates. You may find additional information at http://www.tsbpa.state.tx.us/. Students who earned a bachelor's degree in accounting or business from a university other than Lamar are strongly encouraged to file an Application of Intent with the TSBPA after being admitted into the M.S./PA program to determine which undergraduate courses satisfy the TSBPA requirements.

Admissions Requirements

Applicants with a Degree in Accounting

The GRE/GMAT is waived for applicants with a cumulative GPA of 2.5 or higher and a cumulative GPA of 2.5 or higher in all accounting courses.

Automatic admission for applicants with a cumulative GPA of 2.5 or higher and a cumulative GPA of 2.5 or higher in all accounting courses.

Automatic admission for applicants with a cumulative GPA of 2.5 or higher in all accounting courses and a cumulative GPA of 2.5 or higher for their last 60 hours of undergraduate or combined undergraduate/graduate coursework.

Applicants who do not have a Degree in Accounting and Plan to Pursue the CPA Exam

The GRE/GMAT is waived for applicants with a cumulative GPA of 2.5 or higher.

Applicants are required to take prerequisite classes in:

- ACCT 2301 Introduction to Financial Accounting
- ACCT 3310 Intermediate Accounting I
- ACCT 3320 Intermediate Accounting II
- ACCT 3380 Taxation Accounting I
- ACCT 4300 Introduction to Auditing

Alternatively, the direct equivalent of these courses may be taken through another institution, subject to the approval of the Director, Master of Science in Professional Accounting.

Automatic admission for applicants with a cumulative GPA of 2.5 or higher in their degree and completion of the prerequisite courses listed above with a cumulative GPA of 2.5 or higher.

International Applicants

The cumulative 2.5 or higher GPA admission requirement is also applicable to international applicants when the grades from a foreign institution are converted to U. S. equivalent grades. International applicants should go to the following site for additional admission requirements:

https://www.lamar.edu/admissions/how-to-apply/international/international-graduate.html

Other information

For applicants who do not meet the minimum GPA requirements, GRE/GMAT testing options are available remotely.

The formula for determining admission takes into account the applicant's undergraduate GPA and score on the GRE or GMAT:

(GPA x 200) + GMAT (or GMAT equivalent of GRE) score = 1,000

Business Related Prerequisites

If the applicant is planning to seek a CPA license in the state of Texas, the Texas State Board of Public Accountancy requires applicants for the CPA exam to have completed

a. 24 credits hours of upper-level related business courses which must include at least two hours in business communications
b. 30 credits of upper-level accounting
c. at least a three-hour ethics course
d. at least a two-hour research course.

The M.S.PA provides a minimum of 12 hours in accounting, including courses that meet the ethics and research courses requirements. The 24-hour upper-level related business courses are provided in Lamar University College of Business.

Code	Title	Hours
STEM Courses		
Select four of the following:		12
ACCT 5353	Emerging Technology in Accounting	
ACCT 5355	Accounting Data Analytics & AI	
BUAL 5380	Managerial Decision Making	
MISY 5300	Database Management Systems	
MISY 5315	AI-Driven Progrmng for Busines	
MISY 5320	Information Assurance and Security	
MISY 5325	Cybersecurity Management	
MISY 5340	Intelligent Enterprise Systems	
MISY 5360	Business Intelligence and AI	
MISY 5370	Data Mining and Predictive Analysis	
Professional Accounting Courses		
ACCT 5310	Financial Accounting Research and Procedures	3
ACCT 5340	Tax Research	3
ACCT 5375	Advanced Accounting Information Systems	3
BULW 5340	Business Ethics	3
MBA or MIS Electives		
Select two elective course from the list below [1]		6
ACCT 5361	Financial Statement Analysis	
ACCT 5365	Internal and External Financial Reporting	
ACCT 5380	Internship	
Any non-accounting MBA/MIS course above 5300		
Total Hours		**30**

[1] At the 5000-level from the MS in Professional Accounting, MS in Management Information Systems or MBA Curriculum. MBA Courses will not grant *accounting* credit hours toward the CPA exam and licensing requirement.