

ACCOUNTING (M.S.)

<https://paulcollege.unh.edu/business-administration/program/ms/accounting>

Description

The Master of Science in Accounting, offered by the Peter T. Paul College of Business and Economics, develops students' advanced accounting knowledge, strong analytical and communication skills, as well as awareness of ethical issues for careers in public accounting firms, small businesses, non-profit organizations, and major corporations.

The AACSB-accredited MSA program satisfies the 150-hour course load required by most U.S. state licensing boards, including the state of New Hampshire. Students learn additional accounting knowledge in specialized courses that provide strong preparation for the CPA exam process.

Designed for students with undergraduate degrees in accounting, the graduate program can be completed in one year of full-time study or three years of part-time study, with classes offered during the day.

Applicants without an undergraduate degree in accounting or business will be required to complete additional foundation undergraduate courses prior to beginning the graduate program. If an applicant has not completed all of the foundation courses, the admissions committee may offer provisional admission and require that the applicant take certain foundation courses prior to beginning the standard course of study.

Students with Non-Accounting Business Degrees

Foundation courses that must be completed at the undergraduate level are:

Code	Title	Credits
ACC 621	Intermediate Financial Accounting I	4
ACC 622	Intermediate Financial Accounting II	4
ACC 623	Advanced Managerial Accounting	4
ACC 626	Introduction to Federal Taxation	4
ACC 724	Auditing	4
ACC 747	Business Law	4
Total Credits		24

Students with Non-Business Degrees

In addition to the accounting foundation courses listed above, students with non-business degrees are typically required to complete these courses at the undergraduate level:

Code	Title	Credits
ADMN 502	Financial Accounting	4
ADMN 503	Managerial Accounting	4
ECON 401	Principles of Economics (Macro)	4
ADMN 510	Business Analytics and Statistics	4
ADMN 570	Introduction to Financial Management	4
In addition, students must choose two of the following:		8
ADMN 575	Behavior in Organizations	
ADMN 585	Marketing	
ADMN 580	Quantitative Decision Making	
Total Credits		28

Requirements

Degree Requirements

Students complete seven required courses and three elective courses.

Code	Title	Credits
Required Core Courses		
ACFI 820	Corporate Taxation	3
ACFI 825	Ethics and Non-Profit Accounting	3
ACFI 835	Governmental Accounting	3
ACFI 844	Topics in Advanced Accounting	3
ACFI 860	Advanced Business Law	3
ACFI 890	Accounting Information Systems	3
ACFI 850	Accounting Theory and Research (Capstone)	3
Electives ¹		
Select three courses from the following:		9
ACFI 830	Advanced Auditing	
ACFI 840	Forensic Acctg & Fraud Exam	
ACFI 896	Topics (International Accounting)	
ACFI 896	Topics (Applied Tax Research and Planning)	
ACFI 896	Topics (Advanced Topics in Tax)	
ACFI 896	Topics (Advanced Business Taxation)	
Total Credits		30

¹ Electives are chosen to help develop specialization in a particular area. Please note that elective course offerings are subject to class enrollment and may not be offered each year.

Accelerated Master's

Our Accelerated Master of Science in Accounting (MSA) option provides an opportunity for UNH undergraduate students to begin graduate study while completing a bachelor's degree—making you stand out among other job applicants with advanced skills and increasing your earning potential. Qualified students can begin earning graduate credit during their undergraduate programs, allowing them to maximize their time on campus and return on their educational investment.

Eligibility:

- Current UNH undergraduate student with a GPA of 3.2 or higher.
- Apply **before** completing 90 undergraduate credits.
- Acceptance into the Accelerated Master's Program **before** taking 800-level courses.

Accelerated MSA Requirements:

- Qualified students may complete up to 12 credits at the 800-level during their undergraduate studies, earning dual credit toward their B.S. and M.S. degrees.
- Once a qualified student matriculates into the MSA program (after completing undergraduate degree), the student will take a minimum of 18 additional credits to complete the 30 credit MSA program requirement.
- Students are required to earn a B- or better in graduate courses to earn credits toward their degree.

To earn graduate credits, students need to enroll in the 800-level sections of approved dual credit courses. The 800-level sections require additional work beyond the requirements for the undergraduate course. The

following is the list of approved dual credit courses for the accelerated path in the MSA program:

Code	Title	Credits
Approved Dual Credit Courses		
ACFI 820	Corporate Taxation	3
ACFI 825	Ethics and Non-Profit Accounting	3
ACFI 835	Governmental Accounting	3
ACFI 844	Topics in Advanced Accounting	3
ACFI 860	Advanced Business Law	3
ACFI 890	Accounting Information Systems	3
ACFI 830	Advanced Auditing	3
ACFI 840	Forensic Acctg & Fraud Exam	3
ACFI 896	Topics (Approved Elective Topics)	3

Within the accelerated option, high achieving students also have an opportunity to participate in the [MSA Financial Leadership in Accounting pathway](#). This provides an opportunity to complete an UG accounting degree + winter internship + MSA in 4.5 years. This expands on the benefits of the accelerated MSA option with a "busy season" winter internship and access to unique leadership events. Please seek more details from the MSA Director and/or Accounting Department Chair and apply for Accelerated Master's admission before completing 90 undergraduate credits.

Student Learning Outcomes

Program Learning Outcomes

- Students will demonstrate core accounting knowledge.
- Students will demonstrate the ability to solve complex problems in accounting.
- Students will engage in effective teamwork behaviors.
- Students will communicate effectively in an accounting context.
- Students will demonstrate an understanding of the key differences between US and international accounting standards.
- Students will demonstrate an understanding of the ethical and professional dimensions of accounting practices.