

University of Delaware
Lerner College of Business and Economics
Department of Accounting & Management Information Systems

Master of Science in Accounting
PROGRAM POLICY STATEMENT

I. Master of Science in Accounting degree program

The Department of Accounting & Management Information Systems (MIS) offers a program of study leading to the Master of Science degree in Accounting. The objective of the MS in Accounting is to extend the education of qualified students into advanced study in each of the major areas of the field of accounting (financial, managerial, information systems, auditing and taxation), as well as the supporting fields of finance and quantitative methods.

The Accounting program prepares students for professional careers in public accounting, consulting, information systems, industry and government. Concentrations are offered for a more in-depth study in financial management, controllership, management information systems and analytics.

Students may attend on a part-time or a full-time schedule. Full-time students with an undergraduate accounting degree from an AACSB college may complete the program within one full calendar year. The estimated time of completion for all other full-time students is 21 months. Part-time students will take 2-5 years to complete the program.

Admission Requirements for the MS in Accounting Degree Program

Minimum requirements for admission are the following:

- Undergraduate GPA of 3.0 in the major field of study
- Graduate GPA (if applicable) should be at least 3.2
- GMAT test score minimum of 550
- TOEFL IBT - minimum score of 100 is required for international students

Applicants must upload the following to the online application:

- Transcripts of all previous college records (both international and English)
- Provide an essay discussing your goals and objectives and your interests in the MS in Accounting program
- Two letters of recommendations
- Resume
- Official test scores
 - GMAT and TOEFL for international students

Admission to the graduate program is selective and competitive based on the number of well-qualified applicants and the limits of available faculty and facilities. Those who meet stated minimum requirements are not guaranteed admission, nor are those who fail to meet all of the requirements necessarily precluded from admission if they offer other appropriate strengths.

Admission will be decided by the Graduate Director, in consultation with an admission committee (composed of faculty who participate in the program).

III. Academics

Required Courses (21 credit hours)		Credits
ACCT 614	Advanced Federal Taxation	3
ACCT 804	Database Design, Networks and Implementation	3
ACCT 810	Theory of External Reporting	3
ACCT 820	Financial Statement Analysis	3
ACCT 883	International Accounting	3
BUAD 820	Fundamentals of Analytics	3
BUAD 840	Ethical Issues in Domestic and Global Business Environments	3
Total Required		21
Sample Electives (9 credit hours)		
ACCT 805	Current Issues in Management Information Systems	3
ACCT 806	Object-oriented Systems Analysis, Design and Implementation	3
ACCT 817	IT Auditing	3
ACCT 840	Contemporary Issues In Accounting	3
ACCT 843	Special Topics in International Financing Reporting	3
FINC 850	Financial Management	3
FINC 853	International Financial Management	3
FINC 864	Seminar in Finance	3
BUAD 843	Special Topics in Global Business (study-abroad)	3
MISY 631	Data Mining for Business Analytics	
MISY 830	Business Intelligence and Analytics	3
MISY 840	Project Management and Costing	3
MISY 850	Security and Control	3
MISY 873	Information Technology and Organizational Effectiveness	3
Required plus electives		30

Concentrations

Student may choose from four different concentrations. Concentrations are not required.

1. Analytics Concentration

BUAD820 Fundamentals of Analytics

MISY830 Business Intelligence and Analytics

and select Two of the following:

ACCT817 IT Auditing

BUAD621 Decision Analytics and Visualization

BUAD622 Optimization and Spreadsheet Modelling

BUAD625 Business Analytics Capstone

MISY631 Data Mining for Business Analytics

2. Controllershship Concentration

BUAD840 Ethical Issues in Domestic and Global Business Environments
 ACCT811 Advanced Management Accounting
 and select Two of the following:
 ACCT 817 IT Audit
 ACCT 840 Contemporary Issues in Accounting
 BUAD 831 Operations Management and Management Science
 MISY 830 Business Intelligence and Analytics
 MISY 850 Security and Control
 MISY 873 Information Technology and Organizational Effectiveness

3. Financial Management Concentration

FINC850 Financial Management
 ACCT820 Financial Statement Analysis

and select Two of the following:

FINC851 Corporate Financial Analysis
 FINC852 Investment Analysis and Portfolio Management
 FINC853 International Financial Management
 FINC856 Financial Engineering and Risk Management
 FINC858 Corporate Governance
 FINC861 Financial Modeling and Valuation

4. Management Information Systems Concentration

ACCT804 Database Design, Networks and Implementation
 ACCT806 Object-oriented Systems Analysis, Design and Implementation

and select Two of the following:

ACCT805 Current Issues in Management Information Systems
 MISY830 Decision Support and Analysis
 MISY840 Project Management and Costing
 MISY850 Security and Control
 MISY873 Information Technology & Organizational Effectiveness

Prerequisites

Undergraduate Requirements:

ACCT 315 Intermediate Accounting I
 ACCT 316 Intermediate Accounting II
 ACCT 327 Cost Accounting
 Economics
 US Business Law

Substitutions and transfers of credit

Students may petition the Graduate Program Director for a variance in degree requirements based on previous degree completed. This should be done in writing (email is acceptable) to the Graduate Program Director. Permission and course substitutions will be determined by the Graduate Program Director, in consultation with a committee (composed of faculty who participate in the program).

English language expectation

Students are expected to have a sufficient level of oral and written English communication skills to be successful in department coursework. Those students with an assistantship that involves teaching or research should have a sufficient level of English oral communication skill to be comfortably understood by the students they teach and the faculty member with whom they work.

Progress towards the degree

Students may enroll full or part-time. The Graduate Program Director will create a recommended program for each student and students are expected to remain in contact with the Graduate Program Director during their time in the program.

Graduate students will be evaluated in courses according to the University grading policy and must maintain a minimum GPA of 3.0 to remain in good academic standing. GPA requirements are monitored by the Office of Graduate Studies according to the Graduate Studies Academic Probation Policy.

IV. Funding Policies/Financial aid

Application for fellowship, tuition scholarship, or assistantship financial aid is a part of the admission application form.

Funding is awarded to applicants and continuing students on a limited and competitive basis.

1. Incoming students are awarded funding on the following basis:

- The availability of funded assistantships
- The quality and completeness of the student's application
- The experience and background of the student
- Adherence to Departmental and University policy

2. Continuing second year students are awarded funding on the following basis:

- The availability of funded assistantships
- Performance in the first year of a funded assistantship based on faculty evaluations
- Performance in the first year of the Accounting graduate program
- Adherence to departmental and university policy

The Department does not award 3rd year funded assistantships to Accounting students.

V. Departmental operations

Upon matriculation, students are expected to provide up-to-date address, telephone, and email information to the Department of Accounting & MIS staff and to update them as necessary throughout the time they are enrolled in the Master in Accounting degree program.

Students must activate their University of Delaware email account and arrange for messages to the UD email account to be forwarded to email accounts with other providers (e.g. yahoo, hotmail, or gmail), if the student uses the outside account as his/her mail email account.