

# Graduate Programs in Business Administration

## 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**

<b>Required accounting courses</b>	<b>Cr. Hrs.</b>
ACCT 6125 Studies in Accounting Theory	3
ACCT 6133 Studies in Managerial Accounting	3
ACCT 6185 Strategic Business Planning	3
Approved accounting electives*	12
<b>Approved electives</b>	<b>Cr. Hrs.</b>
Accounting or other business administration courses	6
Free Elective	3
<b>TOTAL CREDITS REQUIRED</b>	<b>30</b>

\*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

### **Master of Science in Accounting - Accounting Information Systems Concentration**

<b>Required courses</b>	<b>Cr. Hrs.</b>
ACCT 5142 IT Auditing	3
ACCT 6125 Studies in Accounting Theory	3
ACCT 6133 Studies in Managerial Accounting	3

ACCT 6143 Advanced Accounting Information Systems	3
ACCT 6185 Strategic Business Planning	3
MANG 6710 Management of Technology and Innovation	
OR	
MANG 6730 Business Information Systems Analysis and Design	3
Approved accounting electives*	6
Approved Accounting or other Business Administration Courses	6
<b>TOTAL CREDITS REQUIRED</b>	<b>30</b>

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

#### **Master of Science in Accounting - Auditing Concentration**

<b>Required courses</b>	<b>Cr. Hrs.</b>
ACCT 5162 Advanced Auditing	3
ACCT 6167 Internal Auditing Concepts	3
ACCT 6125 Studies in Accounting Theory	3
ACCT 6133 Studies in Managerial Accounting	3
ACCT 6169 Fraud Examination	3
ACCT 6185 Strategic Business Planning	3
ACCT 6163 Seminar in Auditing	
OR	
ACCT 6168 Internal and Operational Auditing	3
Approved accounting elective	3
Approved electives*	
-- Non-Accounting course	3
-- Accounting or other business administration course	3
<b>TOTAL CREDITS REQUIRED</b>	<b>30</b>

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

#### **Master of Science in Accounting - Finance Concentration**

<b>Required courses</b>	<b>Cr. Hrs.</b>
ACCT 6125 Studies in Accounting Theory	3

ACCT 6133 Studies in Managerial Accounting	3
ACCT 6185 Strategic Business Planning	3
FIN 6300 Financial Administration	3
FIN 6302 Investments	3
Approved accounting electives*	9
Approved business electives (including accounting)*	3
Approved finance course**	3
<b>TOTAL CREDITS REQUIRED</b>	<b>30</b>

\*See the department for specific courses.

\*\*To be selected from any 5000 or 6000 level Finance course except:

- A thesis course, or
- A directed study course

## Program: Master of Science in Tax 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. Students will demonstrate business/tax planning acumen.
3. Students will demonstrate proficiency in conducting tax research and in writing.

### Program Overview:

The M.S. in Tax Accounting program provides a high degree of concentration in the tax area. The taxation degree provides in-depth technical and comprehensive study for persons planning careers in taxation accounting or who are already employed in this area and wish to expand their knowledge of the field. The taxation program also serves as a foundation for more advanced studies, such as the Ph.D. degree.

The program may be pursued either full-time or part-time and may be completed by attending evening classes.

### Degree Requirements:

Required accounting courses	Cr. Hrs.
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ACCT 6125 Studies in Accounting Theory	3
ACCT 6133 Studies in Managerial Accounting	3
<b>Required taxation courses</b>	<b>Cr. Hrs.</b>
ACCT 5154 Estate and Gift Taxation	3
ACCT 6151 Federal Tax Practice, Procedure, and Report Writing	3
ACCT 6153 Taxation of Corporations and Shareholders	3
ACCT 6156 Advanced Taxation of Partners and Partnerships and Professional Corporations	3
ACCT 6185 Strategic Business Planning	3
Approved tax elective*	3
Approved Accounting or Business Administration courses	6
<b>TOTAL CREDITS REQUIRED</b>	<b>30</b>

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

#### **Financial Aid**

A limited number of research assistantships are awarded on a competitive basis to full-time graduate students with outstanding academic credentials. Graduate assistants normally work 20 hours per week assisting the faculty with their research projects and performing other departmental duties. Irrespective of their legal residency, graduate assistants are eligible for in-state fees. A limited number of loans, scholarships, and departmental awards are also available to assist students in financing their education.

## **Program: Master of Business Administration**

**Academic Unit: College of Business Administration**

### **Program Overview:**

#### **Student Learning Outcomes**

1. Students will demonstrate appropriate problem solving and decision-making skills.
2. Students will demonstrate effective interpersonal skills including leadership and teamwork
3. Students will demonstrate effective written and oral communication skills

The Master of Business Administration degree is a professional degree. The program is designed to prepare students for administrative positions in both the private and public sectors. The program is accredited by the Association to Advance Collegiate Schools of Business International (AACSB).