

ACCOUNTING - MASTER OF SCIENCE (MS)

A master's degree in accounting prepares students to become financial professionals who can help a wide range of organizations thrive. Accounting is extremely important to any company because financial information, as analyzed and interpreted by CPAs, allows executives to make informed business decisions that help companies become more successful. Through our program, our graduates develop specific expertise in the area of accounting by strengthening and enhancing the ability to interpret and communicate information about a company's operations and finances. Academic experience, combined with a practical internship experience, propels our graduates to be proficient in the "language of business" that is accounting.

Typically, over 90 percent of MS accounting students have a job in accounting and financial advisory fields at graduation, and the demand for CU Boulder-educated accountants continues to soar. Many graduates begin careers with public accounting firms in audit, tax or advisory business services. Others prefer information management, tax or compliance positions within corporations. Still other opportunities exist in financial management, nonprofits and government agencies.

MS Program

An MS in accounting primes graduates to become Certified Public Accountants (CPAs) both academically, in terms of preparing for the CPA exam, and by meeting the State of Colorado education requirements for CPAs (as well as those of most other states). In 2017, our students had a "first-time" CPA exam success rate of 69.6%, compared to a national average of 52.9%. First-time success rate is defined as passing an exam section on the first attempt. For more information on CPA pass rates nationally, see the NASBA Report on the CPA Exam (<https://nasba.org/app/uploads/2018/03/2015-University-Book-Final.pdf>).

Bachelor's–Accelerated Master's Degree Program

Students may earn this degree as part of the Bachelor's–Accelerated Master's (BAM) degree program, which allows currently enrolled CU Boulder undergraduate students the opportunity to earn a bachelor's and master's degree in a shorter period of time.

For more information, see the Accelerated Master's tab for the associated bachelor's degree(s): Business Administration - Bachelor of Science (BS) (catalog.colorado.edu/undergraduate/colleges-schools/business/programs-study/business-administration/business-administration-bachelor-science-bs/#acceleratedmasterstext).

Requirements

The MS accounting degree consists of ten graduate-level courses. Students can opt to take additional courses. The degree can be completed in 9–20 months, depending on whether the student wants, and is offered, a busy-season (spring) internship.

The following suggested course pathways are recommended based on a traditional starting date (fall semester), completion date (20 months), and undertaking a busy-season internship. Students can deviate from the suggested pathways depending on their personal timeline and experiences.

Prerequisites

Four intermediate-level accounting courses must be completed before starting the master's-level accounting courses.

Code	Title	Credit Hours
ACCT 3220	Corporate Financial Reporting 1	3
ACCT 3230	Corporate Financial Reporting 2	3
ACCT 3320	Cost Management	3
ACCT 3440	Income Taxation of Individuals	3
Total Credit Hours		12

Requirements

Code	Title	Credit Hours
Required Courses		
ACCT 5240	Advanced Financial Accounting	3
ACCT 5450	Income Taxation of Business Entities	3
ACCT 5620	Auditing and Assurance Services	3
ACCT 6350	Current Issues in Professional Accounting-- Accounting Ethics	3
ACCT 6620	Advanced Auditing: Business Risk and Decision Analysis	3
BSLW 5120	Advanced Business Law	3
Electives (Select four)		12-13
ACCT 5250	Financial Statement Analysis	
ACCT 5700	International Accounting	
ACCT 5540	Accounting Information Systems	
ACCT 5820	Topics in Business (Oil & Gas Accounting)	
ACCT 5827	Integrated Reporting for Socially Responsible Strategies	
ACCT 6420	Research and Writing in Income Taxation	
ACCT 6430	Taxation of Partnerships	
ACCT 6450	Taxation of Corporations	
ACCT 6700	Income Taxation	
Total Credit Hours		30-31