

ACCOUNTING AND TAXATION (M.S.)

The Master of Science (M.S.) in Accounting and Taxation program prepares students for careers in accounting and taxation. The program focuses on advanced technical competence in accounting and/or taxation, the effective use of technology in research and practice, effective communications with colleagues, clients and other stakeholders of diverse backgrounds, ethical responsibilities, and the development of life-long learning skills to maintain professional competence.

Completion of the M.S. in Accounting and Taxation program at FGCU satisfies the State of Florida Certified Public Accountant (CPA) educational licensure requirements. Click here for more information [\(https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=\(https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=\)\)](https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=(https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=))

Concentrations

- Analytics Concentration

Combined 5-year B.S. Accounting and M.S. Accounting and Taxation Program

The Accounting Department offers a highly selective and competitive combined degree (B.S. and M.S.) program which offers an accelerated curriculum that can be completed in five years. A student enrolled in the combined program will earn the bachelor's degree upon completion of the undergraduate program and the master's degree upon completion of the graduate program. Prospective students should contact the Lutgert College of Business, Graduate Programs Coordinator, for more information regarding admission and program requirements.

Program Admission Requirements

- Submit an FGCU Graduate Admissions Application (<https://www.fgcu.edu/admissionsandaid/graduateadmissions/>) and satisfy all applicable university admissions requirements.
- Earned baccalaureate degree from an institution that maintains accreditation by a U.S. Department of Education sanctioned accrediting body (<https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/college-accreditation> (<https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/college-accreditation/>)) or equivalent foreign institution.
- Official copies of all academic transcripts
- Minimum GPA of 3.0 (or equivalent) or greater (on a 4.0 scale) for the last sixty (60) hours of the baccalaureate degree.
- Minimum GMAT score of 450 taken within the last five years or an equivalent GRE score
- International students must demonstrate English language proficiency in accordance with University regulation.
- Students with a GPA between 2.50 and 2.99 may be considered on a case-by-case basis if they meet the following:
 - Minimum GMAT of 500 -and-
 - Upper level GPA x 200 + GMAT = 1050 (or equivalent GRE score) **or**
 - Minimum GMAT Focus Edition of 505 -and-
 - Upper level GPA x 200 + GMAT Focus Edition = 1055

- GMAT/GRE requirement will be waived if the applicant holds:
 - A doctoral or comparable terminal degree -or-
 - An undergraduate degree from an AACSB accredited business program with a 3.0 GPA in upper division coursework (last 60 credit hours) within the last 7 years -or-
 - A graduate degree from an institution that maintains accreditation by a U.S. Department of Education sanctioned accrediting body (<https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/college-accreditation> (<https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/college-accreditation/>)) or equivalent foreign institution.

Resources: Full listing of AACSB-Accredited Universities and Business Schools (<https://www.aacsb.edu/accredited> (<https://www.aacsb.edu/accredited/>))

- GMAT and GRE score equivalency is established using the ETS comparison tool
- A GMAT waiver request is on a case-by-case basis with evidence of a minimum 4 years of managerial and budgetary experience. Applicants requesting a GMAT waiver based on work experience must submit the following documents (by the program admissions deadline) to the Office of Graduate Admissions (grad_docs@fgcu.edu):
 - Signed Waiver Request Checklist ([\(https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=\)](https://www.myfloridalicense.com/intentions2.asp?chBoard=true&boardid=01&SID=))
 - Formal Letter (addressed to the LCOB Graduate Admissions Committee) requesting a GMAT waiver. The letter should complement the resume by supporting and elaborating on the managerial and budgetary experience (minimum of four years).
 - Formal Resume indicating 4 years of managerial experience in a professional business setting such as economics, finance, accounting, business management, human resources, marketing, information systems, data analytics, etc., which includes experience with maintaining, managing, and/or operating a budget.

Please note: The LCOB Graduate Admissions Committee reserves the right to request verification of the four years of experience from the applicant's employer.

- Conditional Admission
Students who do not meet the GMAT waiver criteria, but have an undergraduate GPA of 3.0 for the last 60 hours of the baccalaureate degree, can be conditionally admitted to the MS A&T program without submitting a GMAT score. To be fully admitted to the program:
 - Students without an undergraduate degree in accounting will need to successfully complete two of the Foundation Courses with a B or higher before registering for other classes in the program.
 - Students with an undergraduate degree in accounting will need to successfully complete two of the Required Courses in the Major with a B or higher before registering for other classes in the program.

*Full time students will be required to take two courses in their first semester.

*Prior to admission to a graduate program, students may complete a maximum of 9 credit hours of graduate level courses on a non-degree seeking basis.

Program Progression and Additional Graduation Requirements

- Maintain a minimum 3.0 cumulative grade point average on a 4.0 scale throughout the program (see the Probation/Dismissal section of the Graduate Student Guidebook).
- A student who receives three grades of "C" or lower is automatically suspended from the program (see the Probation/Dismissal Section of the Graduate Student Guidebook).
- Complete a minimum of 30 credits.
- Earn a cumulative GPA of 3.0 for all coursework in the program.
- Satisfy all degree requirements within seven years from the time of admission to the program.
- Students may transfer a maximum of six credits of approved graduate level coursework from an institution that maintains accreditation by a U.S. Department of Education sanctioned accrediting body (<https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/college-accreditation>) or equivalent foreign institution. All transfer courses must have been completed within the past six years with a grade of B or higher. The evaluation of academic transcripts and articulation of transfer courses must be approved by the appropriate academic department.
- Submit an application for graduation by the semester deadline listed in the FGCU Academic Calendar.
- Students must register for a minimum of one credit during the semester in which they apply for graduation.
- Earn more than 50% of the credits toward the degree through FGCU.

Course waiver: The program is divided into 12 credits of foundation courses, 18 credits of required courses in the major, 3 credits of restricted electives, and 9 credits of concentration courses. Up to a maximum of 12 credits of foundation courses may be waived by students who have an undergraduate degree in accounting from an institution that maintains accreditation by a U.S. Department of Education sanctioned accrediting body or equivalent foreign institution within the last six years with a grade of C or higher. Course equivalencies are as follows: (Note: without waivers, the program length is 42 credits).

- ACG 5005 Graduate Financial Accounting (3) - ACG 4123 Intermediate Fin. Acct. III (3)
- ACG 5347 Graduate Cost Accounting (3) - ACG 3341 Cost Accounting (3)
- ACG 5627 Systems Auditing (3) - ACG 3401 Accounting Information Systems & ACG 4632 Independent Audit I (3)
- TAX 5005 Graduate Taxation I (3) - TAX 4011 Federal Tax Accounting II (3)

Students with an undergraduate degree in accounting can complete the degree in 30 credits. Students with other undergraduate business degrees may require up to 42 credits to complete the degree. The number of credits required is determined by the student's prior undergraduate or graduate course work.

Program Requirements

Code	Title	Credits
Foundation Courses		(12 credits)

ACG 5005	Graduate Financial Accounting	3
ACG 5347	Graduate Cost Accounting	3
ACG 5627	Systems Auditing	3
TAX 5005	Graduate Taxation I	3

Required Courses in the Major (18 credits)

ACG 6135	Accounting Theory	3
ACG 6205	Advanced Accounting	3
ACG 6405	Adv Acct Information Systems	3
ACG 6655	Independent Audit II	3
BUL 6831	Law & Business II	3
TAX 6045	Tax Research & Planning	3

Restricted Electives in the Major (3 credits)

Complete one from the following:		
ACG 6257	Global Reporting (IFRS)& Audit	3
ACG 6841	Advanced Accounting Analytics ¹	3
ACG 6905	Directed Study in Accounting	1-3
ACG 6935	Special Topics in Accounting	1-4
ACG 6940	Accounting Internship	3
BUL 6935	Special Topics in Business Law	1-3
TAX 6015	Corporate Tax Issues	3
TAX 6405	Estate and Gift Issues	3
TAX 6525	International Tax Issues	3
TAX 6877	Special Topics in Taxation	3

Concentration (9 credits)

Select one grouping: 9

Analytics Concentration

ACG 6841	Advanced Accounting Analytics ¹	3
ISM 6136	Predictive Analytics and ML	3
QMB 6303	Data Driven Decision-Making	3

No concentration noted on transcript

TAX 6205	Flow Through Entities	3
TAX 6875	Contemporary Tax Topics	3

Plus an additional 3 credits of approved graduate level business courses outside the area of accounting (ACG), taxation (TAX) and business law (BUL). M.B.A. Foundation courses will not satisfy this requirement. See college advisor for prior approval of alternative courses.

¹ This course cannot be used to satisfy more than one program requirement.

Total Credits Required: 30