Introduction

The Master of Science in Accounting (MSA) program is a 30 hour program designed to provide students with the necessary technical knowledge, communication skills, and critical thinking abilities for successful careers in public accounting, industry, government, and not-for-profit organizations. The Lamar MS in Accounting degree can satisfy all educational requirements adopted by the Texas State Board of Public Accountancy (TSBPA) to sit the CPA exam in the state of Texas and is fully accredited by the Association to Advance Collegiate Schools of Business (AACSB).

The program admits students with diverse backgrounds. While the majority of MSA students have an undergraduate degree in Accounting or Business, a number of students have a Bachelor’s or Master’s degree in areas other than Business. Students admitted without the necessary undergraduate coursework in Accounting and/or Business will be required to take prerequisite courses in those areas before enrolling for graduate courses.

The flexible nature of the program allows both full-time and part-time students to obtain the degree. Applications are accepted throughout the year and students are admitted in fall, spring, and summer semesters. The length of the program will vary depending on the accounting and business coursework the student possesses. Students holding an accounting degree from an accredited business program can complete the degree in as few as 30 hours. These requirements can be completed in one year.

Students entering the Lamar MSA program with an undergraduate degree in business from an accredited business school may complete the degree in as little as 45 hours. For students without any previous undergraduate study in business who want to become CPA exam ready, the Lamar MSA degree may be completed in as few as 63 semester hours. Typically students without a business background will take 6 Accounting prerequisite courses, 7 business leveling courses (or their equivalent) and the 10 courses required by the MSA degree (to satisfy CPA exam requirements 3 must be MBA courses).

Education requirements to sit CPA exam in the State of Texas (as of 08/12/12):

- A baccalaureate or higher degree from a U.S. college or university, or an equivalent degree from an institution of higher education in another country.
- 150 Board approved college credit hours
- 30 hours upper level accounting
- 3 hour Board approved ethics course
- 24 hours upper level business (principles of economics and statistics are exceptions)

The Texas State Board of Public Accountancy makes all final decisions regarding the eligibility of exam candidates. You may find additional information at their internet cite: http://www.tsbpa.state.tx.us/. Students who earned a Bachelor degree in Accounting or Business from a university other than Lamar are strongly encouraged to file a Letter of
Intent with the TSBPA after being admitted into the MSA program to determine which undergraduate courses satisfy the TSBPA educational requirements.

**Admission Guidelines:**
You must meet the general university requirements for admission. In addition, you must take the GMAT. Your undergraduate grade point average and GMAT scores must equal or exceed the minimum standards. You must meet at least one of the following standards:

- A total of at least 1050 points based on the formula: 200 times the overall undergraduate GPA for the first baccalaureate degree (4.0 system) plus the GMAT score*.
- A total of at least 1,100 points based on the formula: 200 times the GPA (4.0 system) of the last 60 hours of undergraduate work for the first baccalaureate degree plus GMAT scores*.

*Note: Students must make a minimum score of 450 on the GMAT regardless of GPA.

International applicants must provide proof of English language proficiency. See specific requirements at [http://beacardinal.lamar.edu/how-to-apply/international.html](http://beacardinal.lamar.edu/how-to-apply/international.html).

Post Baccalaureate or Post Graduate students are not permitted to enroll in business courses for graduate credit without prior consent of the MSA Director.

**Integrated BBA/MS in Accounting**
Current law requires 150 college credit hours to sit the Uniform CPA Examination in the state of Texas.¹ To help students meet with this requirement the Graduate School provides for dual enrollment in the BBA/MSA. This enables a timely completion of internships which offers greater opportunities for initial employment and career success. In addition to the exceptions to the Graduate bulletin outlined above, those seeking an integrated BBA/MS in Accounting may apply and be admitted to the MS in Accounting program prior to completing a bachelor degree. Applicants must:

- complete at least 75 hours (must complete 12 hours of upper level accounting courses including ACCT 3310)
- meet with GMAT and GPA total scores of 1,100 indicated above (the undergraduate GPA at the time of application will be used in the formula requirement outlined above).

The MS in Accounting degree will not be conferred prior to completion of an undergraduate degree. **No course will be double counted in meeting with the requirements of the undergraduate degree and the MSA degree.**

**Application procedure and deadline:**
Applications are accepted throughout the year and students are admitted in the Fall, Spring and Summer semesters. See [http://catalog.lamar.edu/graduate-admissions-2011-2012.html](http://catalog.lamar.edu/graduate-admissions-2011-2012.html) for specific procedures and application deadlines.

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¹ Including 30 hours in upper-division accounting, 24 hours in upper-division related business and 3 hours in an approved ethics course
Strategic Role

The strategic role of the Lamar MS in Accounting is to provide students with the necessary technical knowledge, communication skills, and critical thinking abilities for successful careers in public accounting, industry, government, and not-for-profit organizations.

The Lamar MS in Accounting places a heavy emphasis on an experiential-based approach to problem solving including the knowledge, skill and ability to incorporate ethical considerations, professionalism, and teamwork into the decision-making process. At Lamar University, we blend our student’s MSA education with passionate teaching, active learning, specialized knowledge and professional development to enhance their career potential.

Objectives:

When students complete the MSA Program they should be able to:

- **Apply critical thinking** skills in analysis, issue identification, problem solving and decision making
- **Demonstrate** proficiency in written and oral communications
- **Participate** as an effective team member in tasks that require research, analysis, planning and problem solving
- **Demonstrate** knowledge of ethics and professionalism and the ability to determine the ethical implications of certain tax, auditing, and financial reporting positions
- **Apply** appropriate research methodology and technical knowledge in addressing various financial accounting, auditing, and tax issues
MS in Accounting Program Offices and Other Contact Information

Dr. Henry Venta, Dean
College of Business
Galloway Business Building Room 232
PO Box 10059
Beaumont, TX 77710
Phone: 409-880-8603
Fax: 409-880-8088
Email: henry.venta@lamar.edu

Dr. Gisele Moss, Chair, Accounting and Business Law
Director of MS in Accounting
College of Business
Galloway Business Building Room 236
PO Box 10069
Beaumont, TX 77710
Phone: 409-880-8616
Fax: 409-880-8611
Email: gisele.moss@lamar.edu

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Director of MS in Accounting
College of Business
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Beaumont, TX 77710
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College of Business
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Beaumont, TX 77710
Phone: 409-880-8610
Fax: 409-880-8611
Email: phyllis.johnson@lamar.edu

Graduate Admissions:
Email: gradmissions@lamar.edu

International Student Services
http://dept.lamar.edu/international/ContactUs.aspx
Student Financial Aid
http://financialaid.lamar.edu/contact-us/index.html

Records Office
http://dept.lamar.edu/records/

MS in Accounting Program Overview

<table>
<thead>
<tr>
<th>Leveling courses for non-business majors:</th>
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<tbody>
<tr>
<td>ACCT 2301  Financial Accounting (“B” or better)</td>
<td>3 hours</td>
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<tr>
<td>BCOM 3350  Administrative Communications</td>
<td>3 hours</td>
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<tr>
<td>BUAL 5200  Statistical Analysis for Decision Making</td>
<td>2 hours</td>
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<tr>
<td>BULW 5200  Legal Environment of Business</td>
<td>2 hours</td>
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<tr>
<td>ECON 5200  Foundations of Economics</td>
<td>2 hours</td>
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<tr>
<td>FINC 5200  Foundations of Finance</td>
<td>2 hours</td>
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<tr>
<td>MGMT 5210  Foundations of Organization Behavior</td>
<td>2 hours</td>
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<td>MKTG 5200  Marketing Concepts</td>
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<table>
<thead>
<tr>
<th>Required Accounting courses for non-accounting majors:</th>
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<tbody>
<tr>
<td>ACCT 3370  Systems and Practice</td>
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<tr>
<td>ACCT 3310  Intermediate I</td>
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<tr>
<td>ACCT 3320  Intermediate II</td>
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<tr>
<td>ACCT 3380  Income Tax</td>
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<td>ACCT 4300  Auditing</td>
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REQUIRED COURSES FOR MSA

<table>
<thead>
<tr>
<th>Required Courses (5):</th>
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<tbody>
<tr>
<td>ACCT 5300  Advanced Accounting</td>
<td>3 hours</td>
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<tr>
<td>ACCT 5320  Regulation and Professionalism(^2)</td>
<td>3 hours</td>
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<tr>
<td>ACCT 5330  Advanced Auditing</td>
<td>3 hours</td>
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<tr>
<td>ACCT 5350  Entity Taxation</td>
<td>3 hours</td>
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<tr>
<td>BULW 5340  Business Ethics</td>
<td>3 hours</td>
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</tbody>
</table>

Choose one:

<table>
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<tr>
<th>ACCT 5340  Tax Research and Procedures</th>
<th>3 hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 5310  Financial Accounting Research &amp; Procedures</td>
<td>3 hours</td>
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</tbody>
</table>

(Course not taken may be used as elective below)

(18 hours)

\(^2\) This course will NOT count toward the 30 hours of upper level accounting courses required by the TSCPA to meet the education requirements to sit the CPA exam.
Choose (1/2) from the following:
ACCT 5310 Financial Accounting Research 3 hours
ACCT 5340 Tax Research 3 hours
ACCT 5361 Financial Statement Analysis 3 hours
ACCT 5375 Advanced Accounting Information Systems 3 hours
ACCT 5380 Accounting Internship 3 hours
ACCT 5381 Accounting Internship 3 hours

Choose (2/3) from non-accounting MBA offerings (3/6 hours)
(Must be above the 5200 level) (6/9 hours)

Total Hours 30

Passport through Lamar
The Passport through Lamar program is designed to help students engage in personal discovery with seeking career development opportunities. The career and testing center has planned a full year of activities to assist you in developing a successful future. Ultimately, the Passport Program is a way to mold your future and to create a strong sense of personal and career direction.
(http://dept.lamar.edu/careerandtestingcenter/Faculty/fs_passport.html)

Academic Policies

Academic Advising: MSA students receive academic advising from the MSA Director. All MSA students are required to be advised each semester to discuss their degree program. Please contact the MSA office at 409-880-8610.

Transfer Credits: Students can transfer up to 6 credit hours of classes from another AACSB accredited institution into the MSA program at Lamar University. A G6 form must be completed.

Schedule Changes: All section changes, adds and drops, must be approved by the MSA director. All such changes are initiated by the completion of the proper form available in the MSA office. A course may not be added after a class has met twice during a regular session or summer session.

Final Examinations: Final exams are scheduled during the University scheduled “final week” for the semester. Upon the discretion of the instructor, approved alternate exam dates can be scheduled outside of the scheduled time. Check each course syllabus for individual instructor policies.

Grades: The grading system for graduate students is “A” (superior), “B” (good), “C” (marginal), “D” (poor), “F” (fail), “I” (incomplete), “S” (satisfactory), “U” (unsatisfactory), Drop, and Withdrawal. Credits applicable to graduate degrees are given only for the grades A, B, C, and S. Although C grades earned at Lamar University may be counted toward the requirements for a graduate degree, C grades are not considered acceptable graduate-level performance. Courses in which a student earns only a D or F may not be counted toward a graduate degree; although D or F must be compensated for by the necessary hours of A if the student is to have the 3.0 grade-point average required.
before awarding the degree. In computing grade-point averages, an “A” is valued at four
grade points, a “B” three, a “C” two, a “D” one and an “F” zero. There are no grade
replacements in the graduate program. An overall grade point average (GPA) of “B”
(3.0) on all graduate work attempted is required for graduation. Incomplete work that is
not finished during the next long semester (Spring and Fall) will be credited with an “F.”
International students must receive a “NG” for courses (such as Graduate Projects) that
have not been completed, and should not receive an “I” in any course. With compelling
justification, the Graduate Dean may grant an extension of the time limit for the
completion of incomplete work.

Class Attendance and Punctuality: Due to the accelerated format of the MSA
program, class attendance is a crucial factor to the success of a student’s degree
program. Students are responsible for attending all scheduled class meetings, arriving
for class in a timely manner, and completing required work. Each faculty member sets
his or her policy with respect to class attendance. If a student is absent, it is the
student’s responsibility to inform the professor of the reason as early as possible.
Make-up exams or homework is assigned upon the discretion of the instructor. In all
cases, communication with the faculty is essential. Please refer to the individual course
syllabus for class policy.

Academic Dishonesty, Misconduct, Discipline Code: Student conduct regulations,
as found in the Lamar University Student Handbook at
http://students.lamar.edu/student-handbook.html#everything, apply to all graduate
students. These regulations include policies relating to academic dishonesty,
plagiarism, University disciplinary code, and student rights and responsibilities. It is the
responsibility of all graduate students to read the Student Handbook and to abide by all
University regulations.

Lamar University expects all students to engage in academic pursuits in a manner that
is above reproach. Students are expected to maintain complete honesty and integrity in
their academic experiences both in and out of the classroom. Any student found guilty
dishonesty in any phase of academic work will be subject to disciplinary action,
including expulsion from the MSA program.

The University and its official representatives may initiate disciplinary proceedings
against a student accused of any form of academic dishonesty including, but not limited
to, cheating on an examination or other academic work which is to be submitted,
plagiarism, collusion, and the abuse of resource materials.

Cheating includes:

a) copying, without authorization from the instructor, another student’s test paper,
   laboratory report, other report or computer files, data listings, and/or program;
b) using, during a test, materials not authorized by the person giving the test;
c) collaborating, without authorization, with another person during an examination
   or in preparing academic work;
d) knowingly, and without authorization, using, buying, selling, stealing,
   transporting, soliciting, copying, or possessing, in whole or in part, the contents of
   test or assignment that has not been administered or assigned;
e) substituting for another student, permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit;

f) bribing another person to obtain a test not yet administered or information about such; and

g) purchasing, or otherwise acquiring and submitting as one’s own work any research paper or other written assignment prepared by an individual or firm.

(this section does not apply to the typing of the rough and/or final versions of an assignment by a professional typist.)

Plagiarism shall mean the appropriation of another’s work or idea and the unacknowledged incorporation of that work or idea into one’s own work offered for credit.

Collusion shall mean the unauthorized collaboration with another person in preparing work offered for credit.

Abuse of resource materials shall mean the mutilation, destruction, concealment, theft, or alteration of materials provided to assist students in the mastery of course materials.

Academic work shall mean the preparation of an essay, dissertation, thesis, report, problem, assignment, creative work or other project that the student submits as a course requirement or for a grade.

Procedures for discipline due to academic dishonesty shall be the same as in other violations of the Student Code of Conduct (see Student Handbook), except that all academic dishonesty cases shall be considered and reviewed by the faculty member, and if necessary, the Department Chair, Dean and Provost.

The faculty member shall conduct a complete, thorough, and impartial investigation of the charge of academic dishonesty and determine whether or not the student was responsible for the violation. If the faculty member determines that the student was responsible for the violation, the faculty member may assess an appropriate and reasonable sanction. The student shall be entitled to a written notice from the faculty member of the violation, the penalty, and the student's right to appeal the determination of dishonesty and/or the sanction imposed. A copy of the faculty member's notice to the student shall be forwarded to the Provost.

If the student does not accept the decision of the faculty member concerning the determination of dishonesty and/or the penalty imposed, the student may appeal to the faculty member's Department Chair for review of the case. To do so, the student must submit, in writing, a request for an appeal to the Chair within five working days of notification of the right to appeal. The student shall be entitled to a written notice of Chair’s decision and the student’s right to further appeal.

If the student does not accept the decision of the Chair concerning the determination of dishonesty and/or the sanction imposed, the student may appeal to the Dean for review of the case. To do so, the student must submit, in writing, a request for an appeal to the Dean within five working days of notification of the Chair’s decision. Prior to rendering a decision about an appeal, the Dean may request a review of the case and
recommendation from the College’s Student-Faculty Relations Committee. The student shall be entitled to a written notice of the dean’s decision and the right to further appeal.

If the student does not accept the decision of the Dean, the student may then appeal to the Provost for review of the case. To do so, the student must submit, in writing, a request for an appeal to the Provost within five working days of notification of the dean’s decision. Before rendering a decision, the Provost shall convene an ad hoc Student-Faculty Relations Committee composed of members from the standing Student-Faculty Relations Committees from the other Colleges to review the case and offer a recommendation. The student shall be entitled to a written notice of the Provost’s decision. The decision of the Provost shall be final.

No disciplinary action against the student shall become effective until the student has received substantive and procedural due process as described above. A copy of the record pertaining to each case shall be forwarded to, reside in, and considered by the Office of the Vice President for Student Affairs where it shall be treated as a disciplinary record as described in the Student Handbook. If additional judicial action is necessary, as in the case of flagrant or repeated violations, the Student Affairs Office shall initiate further action in accordance with the procedures for student discipline as described in the Student Handbook.

Instructors shall take reasonable and necessary precautions, including the careful administration and monitoring of examinations and assignments, to prevent acts of academic dishonesty. (Please see Student Handbook for more on Responsibilities of Instructors).

**Evaluation of Instruction and Services:** Students are given an opportunity to evaluate the educational services and their instructors every semester towards the conclusion of the semester. This evaluation is completely confidential, voluntary, and anonymous. The feedback is used to improve the instruction and services provided through the college. Students are strongly encouraged to participate in these evaluations.

**Dropping Courses:** After consultation with their instructor and MSA Director, students may drop a course and receive a grade of “Q” during the penalty-free period of the semester or session. For drops after this penalty-free period, grades are recorded as “Q” or “F” indicating that the student was passing or failing at the time of the drop. A grade of “Q” may not be assigned unless an official drop has been processed through the Records Office. Students may get a drop form from the MSA office and obtain the appropriate signatures before submitting it to the Records Office. Students should check the academic calendar at [http://www.lamar.edu/academic-calendar](http://www.lamar.edu/academic-calendar) for specific dates. A written petition of the Dean of the College in which the course is offered is required of students wishing to drop after the official drop date. E-mails will not be accepted for drops.
Academic Policies (cont.)

Withdrawal from the University: Students wishing to withdraw from the university and drop all Lamar University courses should contact the MSA Director or the Records office at records@lamar.edu. Students must clear all financial obligations and return all university property. If, however, the student is unable at the time of withdrawal to clear financial obligations to the University, the student will be permitted to withdraw with the understanding that transcripts will be withheld and re-entry to Lamar University will not be permitted until all financial obligations are cleared. For information regarding grades received at the time of withdrawal see http://catalog.lamar.edu/general-academic-policies-2011-2012.html#dropping. A student who leaves without withdrawing officially will receive a grade of “F” in all courses and forfeit all returnable fees. Students should check the academic calendar for specific dates. Students wishing to withdraw after the official withdrawal date should contact their Dean. E-mails will not be accepted for withdrawals.

MSA Exit Exam Process

1) Students will be required to take an exit exam comprised of three parts that may be taken independently. Exam content of the three parts map to the three graduate accounting courses listed below. Students are eligible to begin sitting a part once they have completed the required coursework. The grade earned on the exit exam is not included in the determination of the letter grade assigned for the course.
   ACCT 5300 Advanced Accounting
   ACCT 5320 Regulation and Professionalism
   ACCT 5330 Advanced Auditing
2) A student must earn a minimum grade of 75 on each of the three parts of the exit exam to receive a MS in Accounting degree.
3) In the event a student does not score the minimum score of 75 on one or more parts of the exit exam, the student will be allowed to retake that part(s) of the exit exam one time the following semester.
4) A student must complete and pass all parts of the exit exam within one semester of completing the MSA course requirements.

Required Forms for Graduation

1) Students will apply for graduate candidacy using form G-2. Please complete and submit to the MSA Director after completing a minimum of 12 graduate hours, but before your final 9 hours, prior to the first class day of your last semester.
2) Students must sign for G-3 which is prepared by the Accounting Department within the first week of classes of your last semester.
3) Students must sign form G-7 which is prepared by the Accounting Department after passing all parts of the exit exam and at least one month prior to graduation.

Please contact Graduate studies regarding additional graduation application requirements.
Campus Services

Academic Resources

Career & Testing Center - The Career and Testing Center assists students with all facets of career preparation beginning with university entrance and special placement exams, major course of study selection, career choice and planning, part-time employment, resume and interviewing preparation, goal planning, and finally with preparation for full-time employment after graduation.

Mary and John Gray Library - Lamar University students can use to locate electronic books in the online catalog, access indexes and journals electronically, and locate selected information through the Internet.

Computer Labs - For the convenience of our students, we have a computer lab in room GB 109. Students can log into these computers using their user id and password. If you do not know your id and password, go to room 244 in the Galloway building OR the computer center in Cherry Engineering.

Hours of operations for the CoB lab depend on the current semester.

Long Semesters:

8:00 a.m. – 8:00 p.m. Monday – Thursday,
8:00 a.m – 4:00 p.m. on Friday

Summer Semesters:

8:00 a.m. – 5:00 p.m. Monday - Thursday,
8:00 a.m. - 4:00 p.m. on Friday

The John Gray Library also has a computer lab on the seventh floor.

Services for Student with Disabilities - The office of Services for Students with Disabilities (SFSWD) offers a variety of services designed to assist students with disabilities (SWD) in becoming full-participating members of the university community.

Writing Center - The University Writing Center (UWC) offers free, face-to-face sessions to all Lamar students at any stage of the writing process.

Financial Resources

Cardinal One Card - The Cardinal One Card is a unique benefit to students, including banking with no fee. It is used for Dining plans, Student Life, and athletic events.

Financial Aid - Assist Lamar University students in obtaining financial resources.

Scholarships - Assist Lamar University students with scholarship needs. Scholarships are privately funded by generous donors and may be general, college-specific or department-specific.
Campus Services (cont.)

Career Resources

Academic Departments - Information about specific majors at Lamar University.

Career and Testing Center - The Career and Testing Center assists students with all facets of career preparation beginning with university entrance and special placement exams, major course of study selection, career choice and planning, part-time employment, resume and interviewing preparation, goal planning, and finally with preparation for full-time employment after graduation.

Social Resources

Lamar University Athletics - Find athletic team schedules of games and matches to support your fellow Cardinals.

Lamar Setzer Student Center - It is the center of campus activities at Lamar.

Lamar Student Organizations - Various organizations that a student can become involved at Lamar University.

Sheila Umphrey Recreational Sports Center - The Department of Recreational Sports purpose is to foster a lifetime appreciation of sports and wellness. All currently enrolled Lamar University students, faculty and staff have access to university recreational facilities and offerings. The department offers Intramural Sports, Sports Clubs, Fitness and Wellness, Outdoor Recreation and Aquatics.

Student Affairs - Student Affairs manages many areas of campus life including dinning, on-campus housing, the bookstore, the Career and Testing Center, volunteer opportunities, the Setzer Center, Greek Life, and services for international students.

Student Government - The Student Government Association of Lamar University provides the official voice through which student opinion may be expressed and students participate in the overall policy and decision making of the University community.

Student Health Center - The Student Health Center of Lamar University is dedicated to promoting the health and wellness of the university population by offering quality medical and psychological services to the students of Lamar University and Lamar Institute of Technology.

Bookstore - Barnes and Noble is located in the Setzer Center. See http://lamar.bncollege.com. Kampus Korner is located across from Lamar University on Rolfe Christopher Dr. The bookstores carry new and used textbooks, general course supplies, etc.

Food Services - Locations of food services include the Dining Hall, Cardinal Nest and Mirabeau’s.

Police Department: - Lamar University maintains a full-service police department with full-time officers to respond to reports of criminal acts and emergencies on campus. These officers are state certified and hold police commissions with the State of Texas. See http://students.lamar.edu/campus-safety/index.html

Veterans Affairs - The Veterans Affairs Office is maintained to aid veterans in obtaining their educational benefits. See http://dept.lamar.edu/records/veterans.htm