

## **Master of Science in Accounting (M.S.)**

Taxation Cognate

2024-2025 Degree Completion Plan

CORE COURSES (21 hours)		<u>Hrs</u>	<u>Sem</u>	Grade
ACCT 511	Advanced Business Law for Accountants	3		
ACCT 521	Advanced Cost Accounting	3		
ACCT 531	Accounting Information Systems	3		
ACCT 612	Tax Research & Jurisprudence	3		
ACCT 622	Advanced Auditing	3		
ACCT 632	Advanced Financial Accounting Theory	3		
ACCT 642	Accounting Ethics	3		
TAXATION	COGNATE (9 hours)			
ACCT 614	Estate, Trust & Gift Taxation	3		
ACCT 616	Advanced Topics in Individual & Pass-through Taxation	3		
ACCT 618	Advanced Topics in Corporate Taxation	3		
	TOTAL HOURS	30		

## **Graduation Requirements**

Complete 30 hours

A maximum of 50% of the program hours may be transferred if approved and allowable, including credit from an earned degree from Liberty University on the same academic level

3.0 GPA

No more than two grades of C may be applied to the degree (includes grades of C+&C-) No grade of D or below may be applied to the degree (includes grades of D+&D-) Liberty University course work that is more than 7 years old may not be applied towards this degree. Students are required to repeat the course if it has exceeded the age limit

Degree must be completed within 5 years

Submission of Degree Completion Application must be completed within the last semester of a student's anticipated graduation date

## Offered in Online Format

## Notes

All applicable prerequisites must be met Suggested Course Sequence on second page

Revised 01.24.2024 Effective Catalog Term: 2024-40

SUC	GGESTED CO	OURSE SEQUENCE		
First Semester		Second Semester		
ACCT 511	3	ACCT 521		3
ACCT 531	3	ACCT 612		3
ACCT 614	<u>3</u>	ACCT 616		<u>3</u>
Total	9		Total	9
Third Semester ACCT 622 ACCT 632 ACCT 642 ACCT 618	- 3 3 3 3 12			

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