

ACCOUNTING (M.S.) - AUDIT & FINANCIAL REPORTING

Important: This degree plan is effective for those starting this degree program in fall 2025 through summer 2026. This degree plan will remain in effect for students who do not break enrollment or who do not change degree programs, concentrations, or cognates.

Code	Title	Hours
Core Courses		
ACCT 511	Advanced Business Law for Accountants	3
ACCT 521	Advanced Cost Accounting	3
ACCT 531	Accounting Information Systems	3
ACCT 612	Tax Research and Jurisprudence	3
ACCT 622	Advanced Auditing	3
ACCT 632	Advanced Financial Accounting Theory	3
ACCT 642	Accounting Ethics	3
Total Hours		21

Code	Title	Hours
Audit & Financial Reporting Cognate		
ACCT 635	Advanced Research for Financial Reporting	3
ACCT 650	Corporate Governance and Fraudulent Financial Reporting	3
BUSI 532	Advanced Financial Statement Analysis	3
Total Hours		9

All applicable prerequisites must be met

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

Program Offered in Online Format

Course Sequence

Course	Title	Hours
First Semester		
ACCT 511	Advanced Business Law for Accountants	3
ACCT 531	Accounting Information Systems	3
BUSI 532	Advanced Financial Statement Analysis	3
Hours		9

Course	Title	Hours
Second Semester		
ACCT 521	Advanced Cost Accounting	3
ACCT 612	Tax Research and Jurisprudence	3
ACCT 635	Advanced Research for Financial Reporting	3
Hours		9
Third Semester		
ACCT 622	Advanced Auditing	3
ACCT 632	Advanced Financial Accounting Theory	3
ACCT 642	Accounting Ethics	3
ACCT 650	Corporate Governance and Fraudulent Financial Reporting	3
Hours		12
Total Hours		30