

ACCOUNTING (M.S.) - BUSINESS

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
Business Cognate		
Choose nine credit hours of the following:		9
BUSI 520	Strategic Marketing Management	
BUSI 530	Managerial Finance	
BUSI 600	Business Research Methods	
BUSI 601	Accounting for Decision Making	
BUSI 604	International Business	
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

Course	Title	Hours
Business Elective ¹		3
Hours		9
Second Semester		
ACCT 521	Advanced Cost Accounting	3
ACCT 612	Tax Research and Jurisprudence	3
Business Elective ¹		3
Hours		9
Third Semester		
ACCT 622	Advanced Auditing	3
ACCT 632	Advanced Financial Accounting Theory	3
ACCT 642	Accounting Ethics	3
Business Elective ¹		3
Hours		12
Total Hours		30

¹ Choose one of the following courses: BUSI 520, BUSI 530, BUSI 600, BUSI 601, or BUSI 604.