

ACCOUNTING (M.S.) - TAXATION

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 |
|-------------------------|---|----------|
| Taxation Cognate | | |
| ACCT 614 | Estate, Trust, and Gift Taxation | 3 |
| ACCT 616 | Advanced Topics in Individual and Pass-through Taxation | 3 |
| ACCT 618 | Advanced Topics in Corporate Taxation | 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 |
| ACCT 614 | Estate, Trust, and Gift Taxation | 3 |
| Hours | | 9 |

| Course | Title | Hours |
|------------------------|---|-----------|
| Second Semester | | |
| ACCT 521 | Advanced Cost Accounting | 3 |
| ACCT 612 | Tax Research and Jurisprudence | 3 |
| ACCT 616 | Advanced Topics in Individual and Pass-through Taxation | 3 |
| Hours | | 9 |
| Third Semester | | |
| ACCT 618 | Advanced Topics in Corporate Taxation | 3 |
| ACCT 622 | Advanced Auditing | 3 |
| ACCT 632 | Advanced Financial Accounting Theory | 3 |
| ACCT 642 | Accounting Ethics | 3 |
| Hours | | 12 |
| Total Hours | | 30 |