

MSA PREREQUISITE COURSES*

PVAMU Undergraduate Course Equivalents

(A grade of "C" or higher is required in all prerequisite courses.)

Course Number	Course	Prerequisite
ACCT 2113	Financial Accounting	
ACCT 2123	Managerial Accounting	ACCT 2123
ACCT 3213	Intermediate Accounting I	ACCT 2123
ACCT 3223	Intermediate Accounting II	ACCT 3213
ACCT 3333	Federal Income Tax I	ACCT 2123
ACCT 4223	Auditing	ACCT 3223

Notes on MSA Prerequisite Courses

Students who do not have a bachelor's degree in business accounting (or no coursework in accounting) may be required to take up to six (6) foundational or concepts courses (ACCT 2113, ACCT 2123, ACCT 3213, ACCT 3223, ACCT 3333 and ACCT 4223; ACCT 5003 can be used as a substitute for both ACCT 2123 and ACCT 2123).

Accounting courses ACCT 2113 and ACCT 2123 are typically offered only at the main PVAMU campus. Some undergraduate courses are offered online or at the PVAMU Northwest Houston Center (NWHC). PVAMU does accept some course equivalents from accredited and approved institutions. Please contact the Graduate Programs in Business office of additional information.

Course Number	PVAMU Course (TCCNS Equivalent in Parentheses)
ACCT 2113	Financial Accounting (<i>ACCT 2301</i>)
ACCT 2123	Managerial Accounting (<i>ACCT 2302</i>)
ACCT 3213	Intermediate Accounting I
ACCT 3223	Intermediate Accounting II
ACCT 3333	Federal Income Tax I
ACCT 4223	Auditing

Course equivalents may be substituted for these concepts courses including CLEP test equivalents. CLEP scores must be less than five years old at the time of admission to the program. Course exemptions require the approval of the director or the student's advisor.

Name of CLEP Examination	Required Score	Course Equivalent
Financial Accounting	50	ACCT 2113