

# CERTIFICATE OF ADVANCED STUDY

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Candidates who have already earned a graduate degree can enhance their professional competency, update their skills, or obtain a greater depth of academic preparation by choosing to pursue an Certificate of Advanced Study (C.A.S.) in Accounting or Taxation.<sup>1</sup> To earn an Certificate of Advanced Study in Accounting or Taxation, candidates complete the subject area's required concentration course plus additional elective courses, for a total of 15 credits in Accounting or Taxation, respectively.<sup>2</sup>

Programs of study are planned in consultation with the Director of Graduate Accounting Programs and consider the interests and goals of the participant. Candidates pursuing Certificate of Advanced Study are expected to complete all requirements within three years of beginning their coursework. They are expected to make some annual progress toward the certificate in order to remain in good standing. A candidate who elects to take a leave of absence must notify the Graduate Office in writing.

Grades and academic average computation are identical to those of the MBA and MS programs. Certificates are awarded to candidates who complete their programs with at least a 3.00 overall grade point average.

<sup>1</sup> To be eligible to pursue an Certificate of Advanced Study in either of these areas, students must have successfully completed the following courses at the undergraduate level: intermediate accounting (six credits), advanced accounting (three credits), cost accounting (three credits), auditing (three credits), and U.S. taxation (three credits). Additionally, to pursue the Certificate of Advanced Study in Taxation, students also must have completed a graduate-level course in entity taxation (three credits). Deficiencies will be handled on a case-by-case basis.

<sup>2</sup> Because students pursuing the Certificate of Advanced Study in Taxation are required to complete a graduate-level course in entity taxation (three credits) as a program prerequisite, by the time they complete the Certificate of Advanced Study, those students will have earned at least 18 credits in Taxation at the graduate level.