

Texas A&M University - Commerce
Department of Accounting
Comprehensive Exam Procedures

In order to earn a Masters of Science in Accounting, all students must pass a comprehensive exam. The exam is administered in accordance with the following University Procedure:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/11centersDeegreesPrograms/graduate/11.99.99.R0.13.pdf>

The exam will be administered through eCollege in ACCT 599, a zero credit course. Students will be registered for the course upon applying for graduation or by emailing the Graduate Coordinator, Sarah Elder (Sarah.Elder@tamuc.edu) if you are taking it before graduation.

Note: it is important to apply for graduation close to the opening date to ensure you receive all the information in a timely manner.

First Attempt

The exam covers the material presented in ACCT 521, ACCT 522, ACCT 525, ACCT 527, ACCT 538, ACCT 540, ACCT 562, ACCT 568, ACCT 575 and contains an ethics component. The exam questions are written by the faculty members who teach these courses.

The exam contains 45 multiple-choice questions and one essay. The exam will be administered in eCollege and will be available for at least 10 days. There is a 2 ½ hour window to complete the multiple choice portion of the exam during the 10 days. The clock starts once the exam is opened and will continue running even if the exam is closed. The essay portion will be administered as a second exam in eCollege and will be available during the entire exam window. The essay should be no more than 500 words and sources should properly cited. The essay will be graded for content and grammar. Students must take both portions of the exam.

Late exams will not be accepted. The exam is to be completed individually. Students are not to receive help from anyone. All work submitted must be their own. The Academic Dishonestly Policy will be strictly enforced.

Grading Procedure

The exam will be graded by a panel of faculty members. A score of 80% or better is required to pass.

Pass the First Attempt

If the student passes the exam, the Accounting Department will submit the appropriate paperwork to the Graduate School indicating such as a requirement for graduation.

Do Not Pass the First Attempt

If the student does not pass the exam, the Accounting Department will submit paperwork to the Graduate School indicating such. With permission of the department head, the second attempt will be administered immediately after the results for the first test are compiled.

Second Attempt

If the second attempt is approved by the department head, the student will have **one week** to take the exam.

The exam contains 45 multiple-choice questions and one essay. The exam will be administered in eCollege and will be available for at least 7 days. Students will have 2 ½ hours to complete the multiple choice portion of the exam during the 7 day window. The clock starts once the exam is open and will continue running even if the exam is closed. The essay portion will be administered as a second exam in eCollege and will be available during the entire exam window. The essay should be no more than 500 words and sources should be properly cited. The essay will be graded for content and grammar. Students must take both portions of the exam.

Late exams will not be accepted. The exam is to be completed individually. Students are not to receive help from anyone. All work submitted must be their own. The Academic Dishonesty Policy will be strictly enforced.

Grading Procedure

The exam will be graded by a panel of faculty members. A score of 80% or better is required to pass.

Pass the Second Attempt

If the student passes the exam, the Accounting Department will submit the appropriate paperwork to the Graduate School indicating such as a requirement for graduation.

Do Not Pass the Second Attempt

If the student does not pass the exam on the second attempt, the Accounting Department will submit paperwork to the Graduate School indicating such. At the discretion of the department head and the dean of graduate studies, students ***may*** be offered a third and ***final*** attempt to take the comprehensive exam. Please note that **if the student does not pass the exam on the third attempt, they will not be allowed to attain the Master of Science in Accounting degree from Texas A&M University – Commerce.**

If the department head and the dean of graduate studies allow the student a third and final attempt, they will be assigned a faculty advisor within the department and given a study plan to prepare. It is the student's responsibility to cover the material on the study plan. The faculty advisor will answer questions and assist the student through the process.

Third Attempt

If the student is granted a third attempt by the department head and the dean of graduate studies, the test may not be taken any earlier than the middle of the following long semester and no later than one year after completion of the second attempt. If the test was taken (first and second attempts) during the fall semester, the earliest the third attempt would be administered is in March of the following spring semester and no later than the fall semester following the first and second attempts. The student's faculty advisor will coordinate the testing date.

The exam contains 45 multiple-choice questions and one essay. The exam will be administered in eCollege and will be available for at least 7 days. There is a 2 ½ hours window to complete the multiple

choice portion of the exam. The clock starts once the exam is open and will continue running even if the exam is closed. The essay portion will be administered as a second exam in eCollege and will be available during the entire exam window. The essay should be no more than 500 words and sources should be properly cited. The essay will be graded for content and grammar. Students must take both portions of the exam.

Late exams will not be accepted. The exam is to be completed individually. Students are not to receive help from anyone. All work submitted must be their own. The Academic Dishonesty Policy will be strictly enforced.

Grading Procedure

The exam will be graded by a panel of faculty members. A score of 80% or better is required to pass.

Pass the Third Attempt

If the student passes exam, the Accounting Department will submit the appropriate paperwork to the Graduate School indicating such as a requirement for graduation.

Do Not Pass the Third Attempt

If the student does not pass the exam on their third attempt, the Accounting Department will complete the appropriate paperwork and inform the graduate school of such. **Students will not be allowed to attain the Master of Science in Accounting degree from Texas A&M University – Commerce.**