

# Accounting

Degree: Master of Accountancy  
Department: Accounting & Finance  
Building 76, Room 212  
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College: Business

The Department of Accounting & Finance offers a program of studies leading to a Master of Accountancy (M.Acc.) degree. The purpose of this program is to develop the graduate's conceptual understanding of current and emerging technical issues facing the accounting profession, advanced technical skills in the area of elective concentration, and research and communication skills commensurate with the requirements of the accounting profession.

The M.Acc. degree requires 30 semester hours to complete, exclusive of Foundational Proficiencies. The core courses provide advanced work in the areas of financial and managerial accounting, contemporary professional issues, auditing, tax, and financial management. A strong emphasis on the development of analytic, communication, and presentation skills is evident in the courses. Elective courses allow for additional specialization in tax or other areas of accounting or business with the consent of the student's advisor.

Graduates of this program are now successfully pursuing careers in public accounting as auditors, consultants, and tax practitioners; in industry as financial and operational managers; and in government in a variety of roles. The emphasis on writing and speaking, when combined with the emphasis on analysis and advanced technical information, is intended to prepare graduates to pursue the professional opportunities of their choice.

Some graduate assistantships are available through the College of Business. In addition to assistantships, some graduate scholarships and fellowships are available. To be considered for these, a student must submit a scholarship/fellowship application to the Financial Aid Office. Limited scholarship assistance is also available directly from the Accounting & Finance Department.

In addition to general University requirements, students seeking the Master of Accounting degree must meet the requirements listed below.

Course descriptions are listed alphabetically by prefix in the back of this *Catalog*.

## **ADMISSION REQUIREMENTS**

Admission shall be granted to individuals who show high potential for success in postgraduate studies based on academic achievement as an upper-division undergraduate student (GPA) and performance on the GMAT. A minimum GMAT score of 450 is required. If the student's undergraduate GPA is below a 3.0, a higher GMAT score is required.

## **Application and Counseling**

Inquiries should be addressed to the chairperson of the Department of Accounting & Finance. The chairperson or a representative will assist in all matters of application, admission, degree planning, and graduation. Copies of the transcripts describing prior academic work and results of the GMAT should be submitted at the time of application to the Office of Admissions.

## FOUNDATIONAL PROFICIENCIES

Admission to candidacy in the M.Acc. program is gained by demonstrating proficiency in the college's core curriculum and the following accounting courses:

ACG	3101	Intermediate Financial Accounting I	3
ACG	3111	Intermediate Financial Accounting II	3
ACG	3343	Cost Accounting (or ACG 3351)	3
ACG	3401	Accounting Information Systems	3
ACG	4151	Accounting Theory	3
ACG	4652	Auditing	3
BUL	3130	Legal Environment of Business	3
FIN	3403	Managerial Finance	3
TAX	4002	Tax Accounting	3

These proficiencies may be demonstrated by satisfactory completion of equivalent courses or by special examination. Courses completed more than four years prior to admission must be reviewed and, in most instances, an examination to determine proficiency will be recommended.

## DEGREE REQUIREMENTS

Candidates admitted to the M.Acc. program are required to complete all courses with a "C" or better and maintain an overall GPA of 3.0 (B) or better. Enrollment in these courses is generally limited to M.Acc. candidates.

### Core (21 sh)

ACG	5658	Non-Profit Accounting & Auditing	3
ACG	6308	Advanced Managerial Accounting	3
ACG	6805	Seminar in Financial Accounting	3
BUL	5831	Commercial Law	3
FIN	6406	Financial Management	3
TAX	5105	Corporate Income Tax	3
		5000/6000 level COB elective	3

### Specialization Area (9 sh)

*Choose one area:*

*Professional Accountancy:*

ACG	5205	Advanced Financial Accounting	3
ACG	6405	Accounting Information Systems	3
ACG	6856	Advanced Auditing	3

*Taxation:*

TAX	6065	Tax Data Bases, Research & Procedure	3
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TAX	6405	Estate Gift & Trust Taxation	3
TAX	6875	Special Topics in Taxation	3