

# ACCOUNTING

Degree: Master of Accountancy  
 Certificate: Professional Accountancy  
 Department: Accounting & Finance  
 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. An elective course allows 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.

Contact the department for information concerning the certificate.

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

## 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 4651	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
TAX 6405	Estate Gift & Trust Taxation	.....3
TAX 6875	Special Topics in Taxation	.....3