Accounting MAcc

The following are the Master of Accounting degree requirements. Students with an undergraduate degree in business and/or accounting will find that they can waive several of the requirements based on previous coursework. Overall, a candidate for the Master of Accounting degree must complete a minimum of 30 credit hours.

Core Courses
Students who have had equivalent coursework at the undergraduate level may have these courses waived. Contact the advising office for more information. (For students required to complete any of ACCTNG 5404, 5405, 5411, 5421, or 5447, up to 9 credits can be counted toward the required electives below):

- ACCTNG 5400: Financial and Managerial Accounting (3 credits)
- ACCTNG 5404: Professional Accountancy I (3 credits)
- ACCTNG 5405: Professional Accountancy II (3 credits)
- ACCTNG 5411: Cost Systems Analysis (3 credits)
- ACCTNG 5421: Information Systems in Accounting (3 credits)
- ACCTNG 5447: Taxation of Individuals and Businesses (3 credits)

Business Breadth Courses
Students who have had equivalent coursework at the undergraduate level may have these courses waived. Contact the advising office for more information. (For students required to complete these courses, 6 credits can be counted towards the required electives below):

- SCMA 5300: Business Analytics (3 credits)
- FINANCE 6500: Financial Management (3 credits)
- BUS AD 5900: Law, Ethics and Business (3 credits)

Required Accounting Courses
Students must complete the following three courses. Students with equivalent undergraduate coursework may substitute ACCTNG 4441 or any Accounting course greater than 5401.

- ACCTNG 4401: Financial Accounting and Reporting III (3 credits)
- ACCTNG 4402: Financial Accounting and Reporting IV (3 credits)
- ACCTNG 4435: Auditing (3 credits)

Research Course
Select one of the following:

- ACCTNG 5402: Professional Accounting Research
- ACCTNG 5406: Research and Professional Writing in Accounting
- ACCTNG 5441: Tax Research

Graduate Topics Course
Select one of the following:

- ACCTNG 5403: Graduate Topics: Business Analysis and Reporting
- ACCTNG 5412: Graduate Topics in Management Accounting: Controllership
- ACCTNG 5435: Graduate Topics in Auditing
- ACCTNG 6441: Graduate Topics in Taxation

Accounting Electives
Select at least 3 of the following (Not all courses are offered each year):

- ACCTNG 4441: Advanced Federal Income Tax: Business Taxation (3 credits)
- ACCTNG 4450: Prescriptive Analytics and Optimization (3 credits)
- ACCTNG 5402: Professional Accounting Research (3 credits)
- ACCTNG 5403: Graduate Topics: Business Analysis and Reporting (3 credits)
- ACCTNG 5406: Research and Professional Writing in Accounting (3 credits)
- ACCTNG 5408: Fraud Examination (3 credits)
- ACCTNG 5412: Graduate Topics in Management Accounting: Controllership (3 credits)
- ACCTNG 5435: Graduate Topics in Auditing (3 credits)
- ACCTNG 5436: Systems Auditing (3 credits)
- ACCTNG 5441: Tax Research (3 credits)
- ACCTNG 5443: Decision Support Systems for Business Intelligence (3 credits)
- ACCTNG 5444: (3 credits)
- ACCTNG 5446: Advanced Topics in Taxation (3 credits)
- ACCTNG 5451: Accounting and Auditing in Governmental and Not-for-Profit Entities (3 credits)
- ACCTNG 5465: Principles of Information Security (3 credits)
- ACCTNG 5466: Management of Accounting Networks and Security (3 credits)
- ACCTNG 5467: Advanced Data Security Concepts (3 credits)
- ACCTNG 5468: Accounting Software Assurance (3 credits)
- ACCTNG 5469: Management of Accounting Data Security (3 credits)
- ACCTNG 5490: Graduate Internship in Accounting (1-3 credits)
- ACCTNG 5495: Advanced Special Administrative Problems - Accounting (VITA) Program (1-3 credits)
- ACCTNG 5498: Graduate Seminar in Accounting (3 credits)
- ACCTNG 5499: Individual Research in Accounting (1-3 credits)
- ACCTNG 6441: Graduate Topics in Taxation (3 credits)
- ACCTNG 6460: Data Integration (3 credits)

Non-Accounting Electives
Students may complete up to 6 credits at the graduate level from other business disciplines. Students should ensure that they will have earned the minimum number of accounting credit hours required for licensure before choosing electives from other business disciplines.

- Any BUS AD 5000 and above
- Any FINANCE 6500 and above
- Any INF SYS 5800 and above
- Any SCMA 5300 and above
- Any MGMT 5600 and above
- Any MKTG 5700 and above

Students must complete 15 credits of electives including at least 9 credits of Accounting courses.
Students must complete a minimum of 30 credit hours while enrolled as a graduate student.

**Learning Outcomes**

Upon Completion of the program, graduates will be able to:

- Synthesize business process transactions as well as create and analyze financial statements
- Analyze, critique, and inform strategic options relevant to business processes, corporate governance, internal controls, and security
- Identify and discuss the impact of International Financial Reporting Standards upon financial reporting
- Apply ethical judgement in analyzing accounting situations and be able to formulate ethical accounting and business decisions
- Actively participate in team collaborations as well as prepare written professional communications that justify, critique, or inform relevant accounting or business decisions
- Analyze and critique business decisions in the functional business areas of financial analysis, corporate governance, taxation, or business processes