Accounting MAcc

Prerequisite Courses

The Master of Accounting program is designed to accommodate students who have earned an undergraduate degree with an accounting major. Students who have not completed an undergraduate accounting degree must complete the following courses prior to entry into the MAcc program:

- **ACCTNG 2400** Fundamentals of Financial Accounting 3
- **ACCTNG 2410** Managerial Accounting 3
- **ACCTNG 3401** Financial Accounting and Reporting I 3
- **ACCTNG 3402** Financial Accounting and Reporting II 3
- **ACCTNG 3411** Cost Accounting 3
- **ACCTNG 3421** Accounting Information Systems 3
- **ACCTNG 3441** Income Taxes 3

These requirements may be waived with appropriate prior coursework. Candidates who have not completed the preparatory courses may apply and be provisionally accepted into the MAcc program, but must complete the courses before registration as a Master of Accounting student can be finalized.

Students must complete a minimum of 30 credit hours while enrolled as a graduate student.

MAcc Degree Requirements

**Quantitative Methods**

All students must complete the following course:

- **SCMA 5300** Statistical Analysis for Management Decisions 3

**Finance Requirement**

- **FINANCE 6500** Financial Management 3

**Business Breadth**

Select four of the following courses:

- **BUS AD 5100** Managerial Communication
- **BUS AD 5900** Law, Ethics and Business
- **BUS AD 6990** Strategy Formulation and Implementation
- **INFSYS 5800** Management Information Systems
- **SCMA 5320** Production and Operations Management
- **MGMT 5600** Managing People in Organizations
- **MKTG 5700** Contemporary Marketing Concepts

**Accounting Course Requirements**

Students must complete the following three courses:

- **ACCTNG 4401** Financial Accounting and Reporting III 3
- **ACCTNG 4402** Financial Accounting and Reporting IV 3
- **ACCTNG 4435** Auditing 3

**Research Course**

Select one of the following:

- **ACCTNG 5402** Professional Accounting Research 3
- **ACCTNG 5406** Research and Professional Writing in Accounting 3
- **ACCTNG 5441** Tax Research 3

**Graduate Topics**

Select one of the following:

- **ACCTNG 5403** Graduate Topics in Financial Accounting 3
- **ACCTNG 5412** Graduate Topics in Management Accounting: Controllership
- **ACCTNG 5435** Graduate Topics in Auditing
- **ACCTNG 6441** Graduate Topics in Taxation

**Electives**

Students must complete 15 hours of electives including at least six hours of Accounting courses.

**Accounting Electives**

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

- **ACCTNG 5402** Professional Accounting Research
- **ACCTNG 5403** Graduate Topics in Financial Accounting
- **ACCTNG 5406** Research and Professional Writing in Accounting
- **ACCTNG 5408** Fraud Examination
- **ACCTNG 5412** Graduate Topics in Management Accounting: Controllership
- **ACCTNG 5435** Graduate Topics in Auditing
- **ACCTNG 5436** Systems Auditing
- **ACCTNG 5441** Tax Research
- **ACCTNG 5446** Advanced Topics in Taxation
- **ACCTNG 5451** Accounting and Auditing in Governmental and Not-for-Profit Entities
- **ACCTNG 5480** International Accounting
- **ACCTNG 5490** Graduate Internship in Accounting
- **ACCTNG 5491** Contemporary Issues in Accountancy
- **ACCTNG 5498** Graduate Seminar in Accounting
- **ACCTNG 6441** Graduate Topics in Taxation

**Non-Accounting Courses**

Students may complete up to 9 hours from other business disciplines (maximum: 9 credit hours at the graduate level)

- Any BUS AD 5000 and above
- Any FINANCE 6500 and above
- Any INFSYS 5800 and above
- Any SCMA 5300 and above
- Any MKTG 5700 and above

**Total Hours**

48

**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