

ACCOUNTING

Degree: Master of Accountancy
 Certificate: Professional Accountancy
 Department: Accounting & Finance
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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.

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.

ADMISSION REQUIREMENTS

General university requirements for admission to graduate programs are described in the Graduate Admissions section. Graduate departments are currently developing departmental admission guidelines to govern admission to their specific disciplines. Refer to individual departments for more details regarding acceptable graduate admissions test, minimum score requirements, etc.

Application and Counseling

Inquires should be addressed to the chairperson of the Department of Accounting & Finance. The chairperson or a representative will assist in all matters of application.

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