

## Accounting, Masters

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:

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

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**

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.

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## Core Courses

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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):

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

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## ~~Quantitative Methods~~

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~~All students must complete the following course:~~

## Business Breadth Courses

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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).

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|           |                    |   |
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| SCMA 5300 | Business Analytics | 3 |
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## Finance Requirement

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| FINANCE 6500 | Financial Management | 3 |
|--------------|----------------------|---|

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~~Business Breadth~~ ~~12~~

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~~Select four of the following courses:~~

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|                        |  |   |
|------------------------|--|---|
| <del>BUS AD 5100</del> | <del>Managerial Communication</del>                |   |
| BUS AD 5900            | Law, Ethics and Business                           | 3 |
| <del>BUS AD 6990</del> | <del>Strategy Formulation and Implementation</del> |   |
| <del>INFSYS 5800</del> | <del>Management Information Systems</del>          |   |
| <del>SCMA 5320</del>   | <del>Supply Chain and Operations Management</del>  |   |
| <del>MGMT 5600</del>   | <del>Managing People in Organizations</del>        |   |
| <del>MKTG 5700</del>   | <del>Contemporary Marketing Concepts</del>         |   |

### Required Accounting Courses Requirements

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 |
| ACCTNG 4402 | Financial Accounting and Reporting IV  | 3 |
| ACCTNG 4435 | Auditing                               | 3 |

### Research Course 3

Select one of the following:

|                           |   |   |
|---------------------------|---|---|
| ACCTNG 5402               | Professional Accounting Research                | 3 |
| <del>or</del> ACCTNG 5406 | Research and Professional Writing in Accounting |   |
| <del>or</del> ACCTNG 5441 | Tax Research                                    |   |

### Graduate Topics Course 3

Select one of the following:

|             |   |   |
|-------------|---|---|
| ACCTNG 5403 | Graduate Topics in Financial Accounting | 3 |
|-------------|---|---|

|                          |  |           |
|--------------------------|--|-----------|
| <del>☒</del> ACCTNG 5412 | Graduate Topics in Management Accounting: Controllershship |           |
| <del>☒</del> ACCTNG 5435 | Graduate Topics in Auditing                                |           |
| <del>☒</del> ACCTNG 6441 | Graduate Topics in Taxation                                |           |
| <b>Electives</b>         |  | <b>15</b> |

Students must complete 15 credits of electives including at least ~~six hours~~ **9 credits** of Accounting courses.

### Accounting Electives

Select at least ~~two~~ **3** of the following (Not all courses are offered each year):

|             |  |   |
|-------------|--|---|
| ACCTNG 4441 | Advanced Federal Income Tax: Business Taxation             | 3 |
| ACCTNG 4450 | Prescriptive Analytics and Optimization                    | 3 |
| ACCTNG 5402 | Professional Accounting Research                           | 3 |
| ACCTNG 5403 | Graduate Topics in Financial Accounting                    | 3 |
| ACCTNG 5406 | Research and Professional Writing in Accounting            | 3 |
| ACCTNG 5408 | Fraud Examination  | 3 |
| ACCTNG 5412 | Graduate Topics in Management Accounting: Controllershship | 3 |
| ACCTNG 5435 | Graduate Topics in Auditing                                | 3 |
| ACCTNG 5436 | Systems Auditing   | 3 |
| ACCTNG 5441 | Tax Research   | 3 |
| ACCTNG 5443 | Decision Support Systems for Business Intelligence         | 3 |

|                        |  |     |
|------------------------|--|-----|
| ACCTNG 5444            | Business Analytics and Data Mining                                   | 3   |
| ACCTNG 5446            | Advanced Topics in Taxation  | 3   |
| ACCTNG 5451            | Accounting and Auditing in Governmental and Not-for-Profit Entities  | 3   |
| ACCTNG 5465            | Principles of Information Security                                   | 3   |
| ACCTNG 5466            | Management of Accounting Networks and Security                       | 3   |
| ACCTNG 5467            | Advanced Data Security Concepts                                      | 3   |
| ACCTNG 5468            | Accounting Software Assurance  | 3   |
| ACCTNG 5469            | Management of Accounting Data Security                               | 3   |
| <del>ACCTNG 5480</del> | <del>International Accounting</del>                                  |     |
| ACCTNG 5490            | Graduate Internship in Accounting                                    | 1-3 |
| ACCTNG 5491            | Contemporary Issues In Accountancy                                   | 3   |
| ACCTNG 5495            | Advanced Special Administrative Problems - Accounting (VITA) Program | 1-3 |
| ACCTNG 5498            | Graduate Seminar in Accounting                                       | 3   |
| ACCTNG 5499            | Individual Research in Accounting                                    | 1-3 |
| ACCTNG 6441            | Graduate Topics in Taxation  | 3   |
| ACCTNG 6460            | Advanced Data Integration  | 3   |

#### Non-Accounting Electives

Students may complete up to ~~9 hours~~ 6 credits at the graduate level from other business disciplines (~~maximum: 9 credit hours at the graduate level~~). Students should ensure that they will have earned the minimum number of

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accounting credit hours required for licensure before choosing electives from other business disciplines.

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Any BUS AD 5000 and above

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Any FINANCE 6500 and above

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Any INFSYS 5800 and above

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Any SCMA 5300 and above

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Any MGMT 5600 and above

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Any MKTG 5700 and above

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**Total Hours** **48**

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

**Rationale**

This is a comprehensive cleanup of the Master of Accounting curriculum. It ensures that all current elective courses available to students are shown. It also allows students that did not major in Accounting as undergraduate students to complete the program with a few less courses by allowing up to three of the foundation courses (e.g., 5404, 5405, 5411, 5421, or 5447) to fulfill elective course requirements and allowing up to two of the business breadth courses to fulfill elective course requirements. As a result, candidates for the master of accounting degree that majored in accounting will likely complete the program in 30 credit hours, students that majored in a business discipline other than accounting will likely complete the program in 36 credit hours, and students that majored in a non-business discipline will likely complete the program in 42 credit hours. Currently, students with non-business undergraduate backgrounds are required to complete 57-60 credit hours to earn the master of accounting.