

ACCOUNTING (MS)

Program Length: 12 - 24 Months

Program Director: Renee Miller

Mission

The mission of the Master of Science in Accounting (MACC) is to help students meet some of the requirements for the Certified Public Accountant licensure. Also, the MACC aims to develop ethical and culturally competent professionals in the accounting field.

Learning Goals

Upon the completion of the program, the student will be able to:

1. Apply accounting standards, rules and regulations.
2. Utilize critical-thinking in solving accounting and business problems.
3. Effectively communicate in diverse cultural and organizational settings.
4. Research accounting and business problems
5. Demonstrate ethical and professional judgment.

Degree Requirements

Foundation Courses

0-27 semester hours

The foundation courses a student must fulfill are determined by a review of the student's undergraduate coursework and professional experience. If foundation courses are needed, they should be among the first courses taken. In order to waive any of the foundation courses, an equivalent course must have been completed with a grade higher than a "C" and within the past seven years.

Undergraduate accounting courses can be used to satisfy the following accounting foundation courses:

Code	Title	Semester Hours
BUS 501	Corporate Accounting and Reporting I	3
BUS 502	Corporate Accounting and Reporting II	3
BUS 505	Accounting for Specialized Entities	3
BUS 506	Auditing Standards & Practices	3
BUS 508I	Federal Taxation Concepts and Practices - Individual	3
BUS 509	Cost Accounting	3
Total Semester Hours		18

Students may also be required to take the MBA foundation courses. Undergraduate business courses can be used to satisfy these foundation courses:

Code	Title	Semester Hours
BUS 600A	Accounting & Finance	3
BUS 600B	Economics	3
BUS 600C	Statistics	3
Total Semester Hours		9

Total Program: 30 semester hours

Code	Title	Semester Hours
ACCT 501	Financial Accounting Issues	3
ACCT 504	Corporate Taxation	3
ACCT 507	Advanced Cost Accounting	3
ACCT 508	Governmental and Not for Profit Accounting	3
ACCT 510	Advanced Auditing	3
ACCT 543	Acct Ethics & Prof Resp	3
ACCT 595	Accounting Research and Communication	3
ACCT 596	Accounting Graduate Seminar	3
Electives		
Select two of the following:		6
ACCT 506	Forensic Accounting	
MDA 501	SAS Programming Essentials	
MDA 502	Multivariate Statistical Analysis	
Total Semester Hours		30

Master of Science Accounting 4+1 program for BS and BA accounting students

The 4+1 Accounting program will help students prepare for a challenging and rewarding career as an accounting professional practicing public accountancy, working in diverse business industries, or providing specialized services for nonprofits and governmental entities. Also, this program will be helpful in meeting some of the educational requirements needed to become a Certified Public Accountant. During the student's senior year in the undergraduate accounting program, students will begin taking graduate accounting courses, which will count toward both degrees, thereby, providing an accelerated path to completion.

Minimum Requirements to Apply to Participate in the 4+1 Accounting program.

- Must be a current full-time undergraduate student majoring in Accounting
- GPA 2.75 overall and in the major
- All MS Accounting prerequisite and foundation requirements must be met prior to applying to the program
- Must earn grades of B or better in ACCT 301 Intermediate Accounting I and ACCT 302 Intermediate Accounting II.
- Must earn grades of C or better in each of the following courses: ACCT 201 Fundamentals of Accounting I, ACCT 202 Fundamentals of Accounting II, BUS 270 Statistics, BUS 330 Business Finance, BUS 360 Principles of Marketing, ECON 220 Economic Analysis I, ECON 221 Economic Analysis II, and MGMT 300 Principles of Management.
- Must earn a grade of C+ or better in each of the following courses: ACCT 401 Auditing, ACCT 402 Advanced Accounting, and ACCT 308 Federal Taxation I.
- If any of the grades for undergraduate ACCT courses are not satisfied, a substantially equivalent course may need to be added and requires approval by the MS Accounting Program Director.

MS Accounting Courses in Senior Undergraduate Year

- A maximum of 12 units of MS Accounting courses can be taken in the senior year with a maximum of 6 units in Fall and 6 units in Spring.
- MS Accounting course options during the senior year may include ACCT 504 Corporate Taxation, ACCT 543 Acct Ethics & Prof Resp,

ACCT 508 Governmental and Not for Profit Accounting, ACCT 506 Forensic Accounting.

- ACCT 543 Acct Ethics & Prof Resp (3 units) may be used to satisfy ACCT 443 Principles of Ethics and Professional Responsibility in Accounting.
- No undergraduate courses may be used to satisfy MS Accounting graduate level courses.
- Once accepted to program, it is expected students will register to attend both the Fall and Spring of their senior year as full-time students with two MS Accounting courses each semester.
- Students may take remaining GE and major requirements concurrently during this senior year.
- Students must maintain a 3.0 GPA in MS Accounting courses.

How to Prepare to Meet Eligibility Requirements

- Meet with your Academic Advisor as early as the first semester of the freshman year to review both undergraduate Accounting curriculum and 4+1 Accounting program requirements.
- Students interested in this program need to work closely with their Academic Advisor to develop a specific educational plan and must meet with their Academic Advisor each semester.