

Master of Accountancy

Admissions Requirements

The student must apply to, and meet all the criteria for, admission to the Graduate School, and all additional College of Business requirements.

Admission to the MAcc program is granted only to students showing high promise of success. The College of Business uses various measures to determine this likelihood. However, the minimum requirement for admission is based on the following formula:

- The sum of 200 times the grade point average in the last 60 credit hours of course work (4.0 system) plus the total score on the Graduate Management Admissions Test must equal at least 1150 points.

OR

- The sum of 11.66 times the grade point average of the most recent 60 credit hours of coursework (4.0 system) plus the sum of the GRE Verbal Score and GRE Quantitative score must equal at least 337 points.

Applicants must hold a bachelor's degree in accounting or equivalent coursework if the degree is not in accounting.

For applicants from schools with different grading systems a GPA will be inferred as accurately as possible. Also, graduate courses will be included in the last sixty hours GPA calculation. For applicants with a significant amount of recent upper-division academic course work versus course work that is considerably older, the College of Business may choose to consider only the recent GPA.

Applicants with a last 60 credit hour GPA of 3.5 or higher from a regionally accredited institution are exempt from the MAcc program GMAT or GRE requirement.

Individuals holding a current master's degree from a regionally accredited institution may meet minimum requirements and be considered for admission if they meet the Graduate School requirements, in which case the student may not be required to take the GMAT or GRE for admission.

All applicants are required to submit a resume outlining work experience, a statement of purpose, and two letters of reference.

Please note that no individual can be admitted to classified status in the MAcc program until the College of Business has received the applicant's official transcripts and official GMAT/GRE scores, if required.

Applications are accepted at any time. Complete applications are reviewed the first working day of each month up to the Graduate School deadlines for admission.

Code	Title	Credits
Course Requirements		
ACCT 5531	Advanced Tax Concepts	3
ACCT 5533	Legal Environment of Accounting	3
or MGT 5561	Business Law	
ACCT 5557	Advanced Auditing	3
ACCT 5561	Advanced Accounting	3
ACCT 5571	Accounting Capstone 1	1
ACCT 5572	Accounting Capstone 2	1
ACCT 5573	Accounting Capstone 3	1

ACCT 5574	Accounting Capstone 4	1
ACCT 6625	Managerial Control Systems and Corporate Social Responsibility	3
or MBA 6625	Managerial Control Systems	
ACCT 6631	Accounting Theory	3
ACCT 6634	Seminar in Accounting	3
MBA 6622	Financial Management	3
ACCT 6660	Accounting for Governmental and Not-for-Profit Entities	3
Total Credits		31

Taxation Emphasis

The Tax Emphasis is designed to expose students to a variety of tax issues typically encountered in practice. A tax emphasis will help students to navigate federal taxation laws as well as to conduct tax research and manage tax strategies for business entities. The tax emphasis provides an in-depth examination of typical tax concepts such as flow-through taxation, corporate taxation, and tax law and procedure.

Graduates who satisfy the tax emphasis requirements earn a notation on their transcript and receive a certificate upon graduation.

Code	Title	Credits
Course Requirements		
ACCT 5531	Advanced Tax Concepts	3
ACCT 5533	Legal Environment of Accounting	3
or MGT 5561	Business Law	
ACCT 5557	Advanced Auditing	3
ACCT 6645	Tax Research Planning and Policy	3
ACCT 5571	Accounting Capstone 1	1
ACCT 5572	Accounting Capstone 2	1
ACCT 5573	Accounting Capstone 3	1
ACCT 5574	Accounting Capstone 4	1
ACCT 6625	Managerial Control Systems and Corporate Social Responsibility	3
or MBA 6625	Managerial Control Systems	
ACCT 6631	Accounting Theory	3
ACCT 6611	Corporate Taxation I	3
MBA 6622	Financial Management	3
ACCT 6660	Accounting for Governmental and Not-for-Profit Entities	3
ACCT 6621	Partnership Taxation	3
Total Credits		34

Program of Study

All MAcc students are required to meet with the Graduate Studies Director, who serves as the program advisor, prior to or during their initial term in the program in order to develop an approved program of study. Students will be blocked from registering for the next term until this program of study is approved. Once students have successfully met all the requirements of the program of study, they are eligible to graduate in the corresponding semester.

Academic Requirements

Any student who, after admission to the College of Business graduate program, falls below a 3.0 GPA or receives a grade of C+ or lower in the MAcc program is deemed to be doing unsatisfactory work and is subject to review by the College of Business Graduate Administrative Committee and to possible dismissal from the program. A student dismissed for academic reasons may apply for readmission to the graduate program no earlier than four months following his/her dismissal. Requests for readmission will be denied unless the student can demonstrate that the reasons for the previous unsatisfactory work have been rectified and can show evidence of ability to perform satisfactorily in the MAcc program.

Courses in which a grade of D+, D, D- or F has been earned will not be counted towards fulfillment of MAcc program requirements. Students may not use more than two courses with a grade of C+, C or C- to satisfy graduation requirements. Students must achieve a 3.0 or better GPA in order to graduate.

Time Limit

Any course used to meet graduation requirements must be completed within five years prior to the date of graduation.