Accountancy, M.Acc.

The Master of Accountancy (MAcc) is an included program in the University's accreditation by AACSB International.

The MAcc develops the graduate student's conceptual understanding of current and emerging technical issues facing the accounting profession, advanced technical skills in the field, and research and communication skills commensurate with the requirements of the accounting profession. The MAcc requires 30 semester hours of coursework, exclusive of Foundational Proficiencies. The core courses provide advanced work in the areas of managerial accounting, accounting data analytics, advanced accounting information systems, contemporary professional issues, auditing, taxation of flow-through entities, and commercial law. A strong emphasis on the development of analytical, communication, and presentation skills is evident in the courses. Students can choose between four distinct specialization tracks within the MAcc: Analytics, Business Analysis & Reporting, Information Systems & Controls, and Taxation.

Degree Requirements

Candidates admitted to the MAcc program are required to complete all courses with a grade of "C" (2.0) or better and are required to maintain an overall graduate and MAcc GPA of 3.0 (B) or better. Core MAcc courses that are not compliant with the time to degree policy must be reviewed to determine proficiency.

Graduates of this program are now successfully pursuing careers in public accounting as auditors, consultants, and tax practitioners; in industry as financial and operational managers; and in government in a variety of roles. The emphasis on written and verbal skills, when combined with the emphasis on analysis and advanced technical information, is intended to prepare graduates to pursue a wide variety of professional opportunities.

Contact the department for information about graduate assistantships and scholarships.

Foundational Proficiencies

Admission to candidacy in the MAcc program is gained by demonstrating proficiency in the college’s core curriculum and the following courses:

ACG 3101	Intermediate Financial Accounting I	3
ACG 3111	Intermediate Financial Accounting II	3
ACG 3343	Cost Accounting	3
ACG 3401	Accounting Information Systems	3
ACG 4201	Advanced Financial Accounting	3
ACG 4651	Auditing	3
BUL 3130	Legal and Ethical Environment of Business	3
FIN 3403	Managerial Finance	3
TAX 4001	Taxation of Individuals	3
Total Hours		**27**

A minimum grade of "C" (2.0) is required for all proficiency courses. 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

In addition to the University graduate admission requirements described in the Admissions section of the catalog, the department bases decisions for regular admission on a holistic review of credentials in which the following criteria are used to assess the potential success of each applicant:

- Undergraduate institutional GPA
- Undergraduate and master's degrees obtained
- Submission of current resume
- Relevant work experience
- Completion of CPA examination sections as documented by the National Association of State Board of Accountancy (NASBA)

Application and Counseling

Inquiries should be addressed to the chairperson of the Department of Accounting and Finance. The chairperson or a representative will assist in all matters of application, admission, degree planning, and graduation. Copies of the transcripts describing prior academic work should be submitted to the Graduate School at the time of application.

Core Courses

All students in the Master of Accountancy program must complete the following core courses (18 hours) in addition to the requirements for one of the areas of specialization (12 hours) in Analytics, Business Analysis & Reporting, Information Systems & Controls, and Taxation.

ACG 6308	Advanced Managerial Accounting	3
ACG 6405	Advanced Accounting Information Systems	3
ACG 6856	Advanced Auditing	3
ACG 6177	Accounting Data Analytics	3
BUL 5831	Commercial Law	3
TAX 5317	Taxation of Flow-Through Entities	3
Normally, the College of Business will not accept transfer credits as equivalent to UWF 5000/6000 level business-related courses from institutions not accredited by AACSB International.		
Total Hours		**18**

In addition to the Master of Accountancy core courses (18 hours), students who choose the Business Analysis and Reporting specialization must complete 12 hours of courses from the list below. Both ACG 5205 Advanced Financial Accounting and ACG 5658 Governmental and Non-Profit Accounting are required if they were not taken at the undergraduate level.

Business Analysis and Reporting Specialization Requirements

Choose 12 hours of electives from the following list of courses:

ACG 5205	Advanced Financial Accounting (required if not taken at the undergraduate level)	3
ACG 5658	Governmental and Non-Profit Accounting (required if not taken at the undergraduate level)	3
ACG 5185	Financial Statement Analysis	3
ACG 6805	Seminar in Financial Accounting	3
FIN 6406	Financial Management	3

ACG 5931	CPA Examination Review Financial Accounting and Reporting	1.5
ACG 5932	CPA Examination Review of Regulation	1.5
ACG 5933	CPA Examination Review of Auditing and Attestation	1.5
ACG 5935	CPA Examination Review of Business Environment and Concepts	1.5
Department-approved ACG/TAX/QMB/ISM electives		
Total hours required for this specialization in addition to the MAcc core courses:		12
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In addition to the Master of Accountancy core courses (18 hours), students who choose the Taxation specialization must complete 12 hours of courses from the list below. TAX 6065 Tax Research and Procedure is required for all students who choose the Taxation specialization, and TAX 5105 Corporate Income Tax is also required if it was not taken at the undergraduate level.

Taxation Specialization Requirements

Required for all students:		
TAX 6065	Tax Research and Procedure	3
Choose 9 hours of electives from the following list of courses:		
TAX 5105	Corporate Income Tax (required if not taken at the undergraduate level)	3
TAX 6207	Advanced Partnership Taxation	3
ACG 5931	CPA Examination Review Financial Accounting and Reporting	1.5
ACG 5932	CPA Examination Review of Regulation	1.5
ACG 5935	CPA Examination Review of Business Environment and Concepts	1.5
ACG 5933	CPA Examination Review of Auditing and Attestation	1.5
Department-approved ACG/TAX/FIN/COB electives		
Total hours required for this specialization in addition to the MAcc core courses:		12
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In addition to the Master of Accountancy core courses (18 hours), students who choose the Analytics specialization must complete 12 hours of courses from the list below. QMB 6305 Quantitative Methods for Business is required for all students who choose the Analytics specialization.

Analytics Specialization Requirements

Required for all students:		
QMB 6305	Quantitative Methods for Business	3
Choose 9 hours of electives from the following list of courses:		
ISM 6562	Advanced Business Data Management	3
ISM 6405	Advanced Business Intelligence Applications	3
ISM 6136	Big Data Mining: A Managerial Perspective	3
ISM 6137	Business Analytics	3
ACG 5931	CPA Examination Review Financial Accounting and Reporting	1.5
ACG 5932	CPA Examination Review of Regulation	1.5
ACG 5933	CPA Examination Review of Auditing and Attestation	1.5
ACG 5935	CPA Examination Review of Business Environment and Concepts	1.5
Department-approved ACG/TAX/ISM electives		
Total hours required for this specialization in addition to the MAcc core courses:		12
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In addition to the Master of Accountancy core courses (18 hours), students who choose the Information Systems and Controls specialization must complete 12 hours of courses from the list below. ISM 6326 Information Security Auditing and Control is required for all students who choose the Information Systems and Controls specialization.

Information Systems & Controls Specialization Requirements

Required for all students:		
ISM 6326	Information Security Auditing and Control	3
Choose 9 hours of electives from the following list of courses:		
ISM 6574	Advanced Legal, Ethical, and Human Aspects of Cybersecurity	3
ISM 6575	Advanced Cybersecurity Risk Management	3
ACG 5931	CPA Examination Review Financial Accounting and Reporting	1.5
ACG 5932	CPA Examination Review of Regulation	1.5
ACG 5933	CPA Examination Review of Auditing and Attestation	1.5
ACG 5935	CPA Examination Review of Business Environment and Concepts	1.5
Department-approved ACG/TAX/QMB/ISM electives		
Total hours for this specialization in addition to the MAcc core courses:		12
Normally, the College of Business will not accept transfer credits as equivalent to UWF 5000/6000 level business-related courses from institutions not accredited by AACSB International.		