

Master of Accountancy, M.Ac.

Requirements

The Master of Accountancy requires 30 s.h. beyond the B.B.A. The program permits students to specialize in accounting areas according to their interests and objectives. It builds on the technical skills acquired in the undergraduate program, broadens students' perspectives on the role of accounting in organizations and decision making, and further develops written and oral communication skills. The 30 s.h. required for the M.Ac. must include at least 12 s.h. in graduate-level accounting courses and at least 21 s.h. in courses numbered 5000 or above. Some work for the specialization areas is cross-disciplinary, with courses from other departments as well as accounting.

Students from a variety of academic backgrounds enter the M.Ac. program. Those who enter with an undergraduate degree in accounting can expect to complete the degree in 12 months. Those who enter with a non-accounting undergraduate degree typically require four semesters to complete the M.Ac. Study plans are adjusted to reflect each student's particular academic background; see "Students Without Undergraduate Accounting Degrees" below.

The Master of Accountancy requires the following coursework. Students complete the requirements for their chosen specialization or for the core program.

Specialization in Financial Accounting/Auditing

Code	Title	Hours
Accounting Courses		
Total of 12 s.h.		
All of these:		
ACCT:9040	Financial Statement Analysis and Forecasting	3
ACCT:9130	Financial Reporting: Theory and Practice	3
ACCT:9140	Advanced Auditing	3
One of these:		
ACCT:9050	Taxes and Business Strategy	3
ACCT:9120	Design and Use of Cost Management Systems	3
Business Analytics Courses		
Two business analytics courses (prefix BAIS or CS) numbered above 5000		6
Finance Courses		
Total of 6 s.h.		
MBA:8180	Managerial Finance (requires consent of M.B.A. office)	3
One additional finance course numbered above 5000		3
General Electives		
Total of 6 s.h.		

Specialization in Business Analytics

Code	Title	Hours
Accounting Courses		
Total of 12 s.h.		
This course:		
ACCT:9140	Advanced Auditing	3
Three of these:		
ACCT:9040	Financial Statement Analysis and Forecasting	3
ACCT:9050	Taxes and Business Strategy	3
ACCT:9120	Design and Use of Cost Management Systems	3
ACCT:9130	Financial Reporting: Theory and Practice	3
Business Analytics Courses		
Four business analytics courses (prefix BAIS or CS) numbered above 5000		12
General Electives		
Total of 6 s.h.		

Specialization in Taxation

Code	Title	Hours
Accounting Courses		
Total of 9 s.h.		
Three of these:		
ACCT:9040	Financial Statement Analysis and Forecasting	3
ACCT:9120	Design and Use of Cost Management Systems	3
ACCT:9130	Financial Reporting: Theory and Practice	3
ACCT:9140	Advanced Auditing	3
Taxation Courses		
Total of 9 s.h.		
ACCT:9050	Taxes and Business Strategy	3
College of Law tax courses (may follow a different academic calendar schedule than business courses, some courses may require consent of instructor)		6
Business Analytics Courses		
Two business analytics courses (prefix BAIS or CS) numbered above 5000		6
General Electives		
Total of 6 s.h.		

Specialization in Managerial Accounting

Code	Title	Hours
Accounting Courses		
Total of 12 s.h.		
This course:		
ACCT:9120	Design and Use of Cost Management Systems	3
Three of these:		
ACCT:9040	Financial Statement Analysis and Forecasting	3

ACCT:9050	Taxes and Business Strategy	3
ACCT:9130	Financial Reporting: Theory and Practice	3
ACCT:9140	Advanced Auditing	3
Business Analytics Courses		
Two business analytics courses (prefix BAIS or CS) numbered above 5000		6
Business Electives Outside Accounting		
Two business electives numbered above 5000		6
General Electives		
Total of 6 s.h.		6

Core Program

Students who do not wish to pursue a specialization area must complete 30 s.h. beyond the B.B.A. At least 15 s.h. must be earned in graduate-level accounting courses and at least 21 s.h. must be earned in courses numbered 5000 or above. The following courses are required.

Code	Title	Hours
Accounting Courses		
Total of 15 s.h.		
ACCT:9040	Financial Statement Analysis and Forecasting	3
ACCT:9050	Taxes and Business Strategy	3
ACCT:9120	Design and Use of Cost Management Systems	3
ACCT:9130	Financial Reporting: Theory and Practice	3
ACCT:9140	Advanced Auditing	3
Business Analytics Courses		
Two business analytics courses (prefix BAIS or CS) numbered above 5000		6
General Electives		
Total of 9 s.h.		9

Students Without Undergraduate Accounting Degrees

Coursework for students who enter the program with a non-accounting bachelor's degree is determined by each student's background and interest area. In addition to meeting the core program requirements for the M.Ac., students typically take a combination of undergraduate and M.B.A. courses to remove academic deficiencies in quantitative methods, business, and accounting. Students with a bachelor's degree in another area of business typically are required to take 45-51 s.h. in order to complete the M.Ac. program. Those with degrees outside of business and with no accounting courses typically are required to take 57-60 s.h.