

# ACCOUNTING (MACC)

## Degree Requirements

Students seeking the Master of Accounting degree must complete ten (10)-three semester-hour graduate courses.

Students seeking the Master of Accounting degree are required to complete any of the following foundation courses as designated by the Director of Graduate Studies. In addition, students must complete 10 graduate accounting courses. All courses are required. The program is totally on-line beginning fall semester 2018.

## Undergraduate Foundation Courses

### Prerequisites

All courses must be taken as an undergraduate student or transferred into the university before admission will be granted to the MAcc program. Courses must have been passed with a minimum grade of "C" to complete a prerequisite requirement.

Code	Title	Hours
ACC 211	Financial Accounting	3
ACC 212	Managerial Accounting	3
CIS 250	Advanced Comp Applications	3
ACC 331	Taxation of Individuals	3
ACC 341	Accounting Information Systems	3
ACC 371	Intermediate Accounting I	3
ACC 372	Intermediate Accounting II	3
ACC 381	Cost Accounting	3
ACC 451	Auditing - W	3
<b>Total Hours</b>		<b>27</b>

## MAcc Core Courses

Code	Title	Hours
ACC 511	Financial Accounting Theory	3
ACC 521	Advanced Managerial Accounting	3
ACC 531	Tax Planning and Research	3
ACC 580	Emerging Issues in Accounting	3
ACC 541	Advanced Accounting Systems	3
ACC 572	Fraud Ex	3
ACC 570	Professional Accounting I	3
ACC 510	Forensic Acc. & Litig. Svcs.	3
ACC 552	Advanced Auditing & Analytics (see footnote table below (p. 1)) <sup>1</sup>	3
ACC 571	Professional Accounting II	3
Other Courses as approved by the Chair of the Department of Accounting		3
<b>Total Hours</b>		<b>33</b>

### Footnote

<sup>1</sup> This course is dual-listed with a 400-level course. Students may not repeat dual-listed courses completed at the 400-level.

## CPA Eligibility

Persons seeking licensure as a CPA in the state of Alabama must have completed a minimum of 150 semester hours or 225 quarter hours of postsecondary education, including (1) a baccalaureate degree from an accredited university, and (2) evidence that he or she has satisfied either one of the following:

- To sit for the CPA Examination in the State of Alabama, an individual must possess at least a baccalaureate degree that is accredited by one of the regional accrediting bodies, such as the Southern Association of Colleges and Schools (SACS) and have completed at least 120 semester hours of college work. The 120 semester hours must include at least 24 semester hours of general business courses other than accounting (i.e. marketing, management, finance, economics, etc.), at least 24 semester hours of accounting courses at the upper division (i.e. junior or senior level) and/or graduate level. Upon completing all four parts of the exam, the successful candidate will have 36 months to complete 3 additional hours of general business coursework and 9 additional hours of accounting courses at the upper division (i.e. junior or senior level) and/or graduate level. In addition, the candidate must have earned a total of at least 150 semester hours of college credit.
- Candidates who hold the Master of Accounting degree from an accounting program that is separately accredited in accounting by AACSB International (such as the University of South Alabama) are considered to meet all the educational requirements to be a CPA in the State of Alabama. They must also meet the experience requirement to be licensed.

If you need any further information, see the Chair of the Department of Accounting.