Accounting M.Acc. (Forensic Accounting Concentration)

Degree Requirements: 30 Credit Hours

Admission Requirements

Forensic accounting is the application of accounting principles, theories, and techniques to facts or hypotheses at issue in a legal dispute. Forensic Accounting is one of the fastest growing areas in the profession today. Because forensic accountants must look beyond the numbers to grasp the underlying substance of business activities, they have been described as private investigators with a financial sixth sense. The MAcc Forensic Accounting Concentration is designed to provide the advanced knowledge and skills graduates need to investigate asset theft and financial statement fraud, to design internal control systems that detect and/or prevent fraud, and to serve effectively as expert witnesses in a court of law. Students may apply for admission to the forensic accounting concentration at the time they apply to the Master of Accounting program (Refer to Admission Requirements described in the General MAcc section). Admission to the concentration is competitive. The admissions committee reviews applications on an individual basis looking at both the quantitative and qualitative aspects of the applicant’s academic background and professional experience (if applicable). The committee seeks to assess each applicant’s potential for academic success and future professional growth based on the following:

- **Statement of Purpose Essay:** Because the admissions process may not allow for personal interviews, this essay is a crucial reflection of the applicant’s communication and presentation skills.
- **Past Academic Performance:** While there is no minimum undergraduate grade point average (GPA) requirement, the admissions committee views past grades as an important indicator of the applicant’s future academic performance. The committee may also consider the ranking and reputation of the applicant’s undergraduate institution.
- **Work Experience:** There is no work experience requirement although work experience will be viewed positively by the admissions committee.
- **Extracurricular Activities:** Public, community, or military service; travel experiences; extracurricular activities, hobbies and special aptitudes; and any honors or recognitions received are all important indicators of the applicant’s motivation and character.
- **GMAT Score:** A minimum of 430 on the GMAT is required, GMAT scores will be an extremely important component of the application and thus applicants should address this component aggressively.
- **Letters of recommendation:** Two letters will be required. References should speak to the applicant’s personal qualities, career potential, and potential to succeed in the classroom.
- **Other Required Scores:** Competitive scores on any other required tests will also be considered and are an extremely important component of the application.

Finally, personal characteristics that add to the diversity of the class may also be considered, such as country of citizenship, family background, race, gender, multilingual skills, and socioeconomic history.

Applications to the Forensic Accounting program will be accepted during all semesters. Applicants who need the fraud examination prerequisites are encouraged to apply for summer semester.

Application for Admission to the Concentration in Forensic Accounting

1. Submit an application to the M.Acc. program at: http://cogs.georgiasouthern.edu/admission/start/applynow/.
2. Write an essay explaining how pursuing a concentration in Forensic Accounting will help you reach your career goals. (Maximum 500 words)
   a. Submit document as a Microsoft Word file using the following format:
      Yourfirstname_Yourlastname-Essay.doc
3. Submit a resume that includes work experience, honors, extracurricular activities, military service, travel experience, hobbies, and special aptitudes.
   a. Submit document as a Microsoft Word file using the following format:
      Yourfirstname_Yourlastname-Resume.doc
4. Obtain two letters of recommendation that speak to your personal qualities, career potential, and potential to succeed in the classroom.
   a. Submit document as a Microsoft Word file using the following format:
      Yourfirstname_Yourlastname-Recommendation.doc

Submit all documentation to maccordinator@georgiasouthern.edu

Graduate Transfer or Transient Credit

The College of Business Administration accepts graduate transfer or transient credit only from AACSB accredited programs not to exceed six (6) credits subject to review and approval by the Director of the School of Accountancy.

WebMacc courses cannot be used to fulfill the requirements for the MAcc Degree with Forensic Accounting concentration, nor can ACCT or LSTD courses be applied for credit in the WebMacc program. However, a student currently enrolled in one program can, under special circumstances, apply for admission to the other program and request that credit hour be transferred. The request to transfer courses must be approved by the Director of the School of Accounting and the Graduate Programs Committee.

Program of Study

Prerequisites

*Note: In addition to the General Business and Accounting prerequisites required for admissions into the Master of Accounting program, students admitted into the Forensic Accounting Concentration must complete the following additional prerequisites.*

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Program of Study (18 Credit Hours)</th>
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</thead>
<tbody>
<tr>
<td>ACCT 7130</td>
<td>Seminar in Financial Accounting</td>
</tr>
<tr>
<td>ACCT 7330</td>
<td>Taxation of Corporations and Partnerships</td>
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Fraud Examination Prerequisite Courses (15 Credit Hours)

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Program of Study (18 Credit Hours)</th>
</tr>
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<tbody>
<tr>
<td>ACCT 4631</td>
<td>Macro Fraud Examination</td>
</tr>
<tr>
<td>ACCT 4632</td>
<td>Micro Fraud Examination</td>
</tr>
<tr>
<td>ACCT 4830</td>
<td>Special Problems in Accounting</td>
</tr>
<tr>
<td>LSTD 3631</td>
<td>Fraud and the Law</td>
</tr>
<tr>
<td>LSTD 4633</td>
<td>Forensic Interviews and Interrogations</td>
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</tbody>
</table>
1. Students must have a GPA of 3.0 in all accounting courses plus the required legal studies (LSTD) course in order to graduate with a MAcc degree. (in addition to the 3.0 overall GPA required by the university)
2. Students cannot retake a course in the MAcc program more than once. Failure to complete a course (“D”, “F”, WF, or “W”) on the second attempt will result in dismissal from the program.
3. Students cannot repeat more than one graduate course in the MAcc program. Failure to complete a second course (“D”, “F”, WF, or “W”) in the program will result in dismissal from the program.
4. Students cannot earn more than 2 grades of “C” or below during their tenure in the Masters of Accountancy program. A third or more grade of “C” or below will result in immediate dismissal from the program and the student will not be allowed to graduate with a MAcc degree if the third (or more) “C” or below occurs in the last semester of the program.
5. Students who are dismissed from the MAcc program may appeal the program dismissal to the SOA Graduate Curriculum & Programs Committee (GCPC). Students who wish to appeal their dismissal should write a letter to the SOA GCPC requesting permission to continue in the MAcc Program.
6. Strict adherence to the American Institute of Certified Public Accountant’s Code of Professional Conduct is required of all accounting students. Failure to comply with these professional standards will result in review and action by the School of Accountancy faculty and could result in the student’s dismissal from the accounting program.