Accounting WebM.Acc. (The Web-Based Master of Accounting)

Degree Requirements: 30 Credit Hours

The WebMAcc curriculum consists of 10 (3) credit hour courses, plus a one (1) hour noncredit orientation. Students are required to complete two courses each Fall and Spring term and one course each Summer for two consecutive years. Courses in the WebMAcc program are open to WebMAcc students only. WebMAcc courses cannot be used to satisfy the requirements of the MAcc degree or the MAcc degree with a Forensic Accounting Concentration.

Georgia Southern University considers the WebMAcc to be a full-time program. The program is "lock step." Georgia Southern is one of very few internationally accredited schools offering a Web-based Masters of Accounting.

The Web-Based Master of Accounting (WebMAcc) program focuses on the knowledge and skills students need for careers in public accounting. The curriculum includes 30 credit hours of coursework. The 30 credit hours includes 18 credit hours of required courses that will not change between cohorts. The remaining 12 credit hours of electives will be set for each cohort but may change between cohorts. Students must complete the prescribed courses for the cohort of current enrollment. The Georgia Southern University WebMAcc program is designed to assist students in meeting Georgia's 150-hour requirement to obtain a CPA License. A prospective student who has earned a baccalaureate degree and plans to take courses in the program must be admitted as a regular degree seeking student. Requirements for admission are discussed below.

Admission Requirements

Admission to the WebMAcc program 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 in an online graduate program 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 written communication skills.
- **Past Academic Performance:** Current competitive GPA: 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.
- **GMAT Score:** A current competitive 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 online learning environment. The committee prefers at least one letter of recommendation from a present or former employer that can address the applicant’s ability to handle the demands of work and academic study.
- **Other Required Scores:** Competitive scores on any other required tests will also be considered and are an extremely important component of the application.
- **Factors that the School of Accountancy Graduate Programs Committee may consider for admission will include (but not be limited to) the following:**
  a. Probability of success in the program,
  b. Space availability in the program, and
  c. Professional work experience.

Decisions are made in as timely a manner as possible. A decision is not assured before the application deadline. The application deadline for Fall semester admission is June 15. Applications received after that date will be considered on a space available basis. If a spring cohort is offered, the application deadline is November 15.

Within 30 days of acceptance into the program, the student must pay the tuition for the one credit hour orientation course. This tuition is non-refundable and assures your space in the cohort.

Degree Student

Students who are admitted to the College of Graduate Studies with the expressed intention of following a program leading to a graduate degree are classified as regular degree students.

Regular Admission

Students who meet the above admission requirements will be considered for admission as a regular WebMAcc student. Student transcripts are evaluated for prerequisite requirements during the review of the admission packet. Students cannot be accepted into the program until all prerequisite deficiencies have been completed.

An applicant may request to use his/her GRE score in place of the GMAT score. In addition, applicants who have earned an advanced degree (M.S., M.A., M.D., J.D., D.V.M., D.D.S., Ph.D.) from a regionally accredited college or university or who possess a professional certification (CPA, CMA, CIA) may request a waiver of the GMAT score. The Director of the School of Accountancy will review the applicant’s credentials to determine if the GMAT waiver will be granted. Substitution of the GRE or waiver of the GMAT for completion of an advanced degree or for professional certification is not assured for any candidate.

Admission Appeals

Students who wish to appeal an admission decision must follow the College of Graduate Studies appeal procedures.

Non-Degree Students and Enrichment

The WebMAcc program is not suited for non-degree students or for enrichment. No student will be allowed to take courses offered in the program as a non-degree seeking student or for enrichment purposes.

Graduate Transfer or Transient Credit

Due to the lock-step nature of the program, credit will not be granted for courses taken outside of the WebMAcc program.

Program of Study

Prerequisites

A student admitted to the College of Graduate Studies as a prospective candidate for the WebMAcc degree must present evidence of satisfactory completion (a minimum grade of “C”) of the following course content:

<table>
<thead>
<tr>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>Accounting</td>
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Intermediate Accounting
Georgia Southern equivalents are:
ACCT 3131 Intermediate Accounting I
ACCT 3132 Intermediate Accounting II
ACCT 4133 Intermediate Accounting III

Managerial Accounting
Georgia Southern equivalents are:
ACCT 3231 Managerial Accounting II

Income Tax
Georgia Southern equivalents are:
ACCT 3330 Income Tax

Accounting Information Systems
Georgia Southern equivalents are:
ACCT 4130 Accounting Information Systems

Auditing
Georgia Southern equivalents are:
ACCT 4430 Auditing

General Business
No general business courses are required for the WEBMAcc program, but individual elective courses may require prerequisite courses. Students are responsible for meeting course prerequisites prior to admission to the program. In addition, for candidates who plan to take the Uniform CPA Examination, most jurisdictions have general business course requirements as part of the education requirement to take this exam. Applicants should check with their respective jurisdiction (state boards, etc.) for particular requirements.

Requirements

<table>
<thead>
<tr>
<th>Core Courses</th>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>WLST 7230 Current Legal Issues</td>
<td>3</td>
</tr>
<tr>
<td>WMAC 7130 Seminar in Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>WMAC 7334 Tax Research</td>
<td>3</td>
</tr>
<tr>
<td>WMAC 7430 Seminar in Auditing</td>
<td>3</td>
</tr>
<tr>
<td>WMAC 7530 Seminar in Accounting Information Systems</td>
<td>3</td>
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<tr>
<td>WMAC 7634 Fraudulent Financial Reporting</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cohort Courses</th>
<th>Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>Selected by the School of Accountancy from 7000-level courses offered by the College of Business Administration, or from courses offered elsewhere in the University.</td>
<td>12</td>
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</table>

Total Credit Hours 30

Any current or subsequently approved 7000-level COBA course may be taught as an approved elective and/or required class. Students will be provided a list of the courses scheduled in their cohort.

Residency and Testing Requirements

All students will be required to attend a one credit hour non-credit orientation course held over a two-day period in at a predesignated location at the beginning of their first semester in the program.

In addition, program or course testing must occur at an approved testing center with identification required. Additional test security measures as deemed necessary by the faculty may also be required and students will be given appropriate notice of those additional security measures. Students are responsible for contacting the proposed testing site and submitting the required information to the WebMAcc coordinator to arrange approval and testing and to complete the exam or assignment by the stated deadline. Students are encouraged to do this early to ensure that the approval process is complete in time for the first required testing in the program. Students are also required to contact the testing center in advance to schedule each exam during the program. All costs of testing will be borne by the student.

Approved testing centers may include Prometric or other nationally or regionally recognized commercial testing centers, universities, colleges, or community colleges accredited by an acceptable accrediting agency, or other approved sites. Testing sites that will not be approved include: the student’s workplace or any location where the proctor would be a relative (by law or marriage), an employer, an employee, etc.

Advisement

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