Accounting M.Acc.

Degree Requirements: 30 Credit Hours

Admission Requirements

The Master of Accounting (M.Acc.) program focuses on the knowledge and skills students need for careers in public accounting. The curriculum includes 18 credit hours of accounting and 12 credit hours of electives designed to allow students to personalize their program of study to fit their career objectives. The Georgia Southern University M.Acc. program meets Georgia’s 150-hour requirement to sit for the CPA Exam and can be completed in one year. A prospective student who has earned a baccalaureate degree and plans to take courses in the program must be admitted under one of the following classifications:

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 degree students. When admitted as a degree student, the applicant will be placed in one of the following categories:

Regular Admission

A prospective candidate for the M.Acc. degree who meets all requirements for unqualified admission and has been recommended by the Director of the School of Accountancy in the College of Business Administration and approved by the College of Graduate Studies is classified as a regular degree student. Admission is a competitive and the following will be considered extremely important elements of the application: Undergraduate GPA, GRE score, and any other required test scores. Applicants may ask that the GRE be used or GMAT be waived under special circumstances. For example, GRE scores might be waived for applicants with advanced degrees (M.S., M.A., M.D., J.D., D.V.M., D.D.S., Ph.D.) or professional certifications (CPA, CMA, CIA). The applicant's credentials will be presented to the Graduate Curriculum and Programs Committee which will forward its recommendation to the College of Graduate Studies. Student transcripts are evaluated for prerequisite requirements during the review of the admission packet. The requirement to make up deficiencies in prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

Admission Appeals

An applicant may appeal to use his/her GRE score in place of the GMAT score. To appeal for admission, the applicant must follow the College of Graduate Studies appeal procedures. Appeals are considered by the College of Business Administration Graduate Curriculum and Programs Committee (GCPC) which forwards its recommendations to the College of Graduate Studies.

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 may request a waiver of the GMAT score. An applicant with an advanced degree may request a GMAT waiver through the Graduate Curriculum and Program Committee (GCPC) which will review the applicant's credentials to determine if the GMAT waiver will be granted. Should the GCPC not meet during an admission cycle, the Dean of the College of Business Administration will appoint a committee of the COBA Graduate Faculty to consider admission and waiver appeals.

Factors that the GCPC may consider for admission will include (but not limited to) the following:

1. Probability of success in the applications chosen program.
2. The diversity the applicant brings to the degree program.
3. Space availability in the applicant's chosen program.

The GCPC may make a recommendation it deems to be in the best interest of the programs, including, but not limited to the following:

1. "Regular" admission with no restrictions.
2. "Regular" admission with restrictions.

Non-Degree Student

An applicant may be admitted to the College of Graduate Studies as a non-degree student to earn credit in graduate courses without working toward a degree. Admission as a non-degree student does not guarantee subsequent admission to a graduate degree program; that is a separate process, and different criteria must be met. Students who are admitted in a non-degree category may apply to a degree program at any time. Upon the advisor's recommendation, non-degree courses may be included in the graduate degree program of study should the student gain reclassification as a degree student. A student may be admitted to the College of Graduate Studies and in Business in one of the following admission categories:

Enrichment

The M.Acc. degree is not suited for enrichment. Students may be admitted to graduate accounting course with the approval of the Director of the School of Accountancy on a space availability basis. A student may count a maximum of nine (9) credit hours toward graduate degree program requirements if recommended by the degree Graduate Program Director and approved by the Dean of the College of Graduate Studies.

Once admitted under this classification, a competitive GMAT score must be submitted to the College of Graduate Studies by the completion of the third graduate level course in order to be considered for the M.Acc. degree admission.

Limited

A student whose file is incomplete because certain required application materials have not been received in the Office of Graduate Admissions for degree admission consideration may be admitted in this category. Enrollment in the Non-Degree Limited category is limited to a maximum of nine (9) credit hours in graduate courses in any seven contiguous years. A student may count a maximum of nine (9) credit hours toward graduate degree program requirements if recommended by the degree Graduate Program Director and approved by the Dean of the College of Graduate Studies.

A student who has not taken the GMAT may be admitted under this classification provided that the overall undergraduate GPA is 3.25 or higher, or the upper-level (last 60 credit hours) GPA is 3.50 or higher, or with the approval of the Director of the School of Accountancy. Once admitted under this classification, a competitive GMAT score must be submitted by the completion of the third graduate level course in order to continue with additional graduate courses and for the applicant to be considered for M.Acc. degree admission. The requirement to make up deficiencies in the prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

Graduate Transfer or Transient Credit

The College of Business Administration accepts graduate transfer or transient credit hours 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 M.Acc. Degree, nor can ACCT or LSTD courses be applied for credit hour 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**

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

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Required Courses</th>
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</thead>
<tbody>
<tr>
<td>3</td>
<td>ACCT 7330 Taxation of Corporations and Partnerships</td>
</tr>
<tr>
<td>3</td>
<td>ACCT 7430 Seminar in Auditing</td>
</tr>
<tr>
<td>3</td>
<td>ACCT 7530 Seminar in Accounting Information Systems</td>
</tr>
<tr>
<td>3</td>
<td>ACCT 7634 Fraudulent Financial Reporting</td>
</tr>
<tr>
<td>3</td>
<td>LSTD 7230 Law and Ethics for Accountants</td>
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</tbody>
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**Electives**

Selected from 7000-level courses offered by the College of Business Administration, or from approved electives offered elsewhere in the University. 12

**Total Credit Hours**

30

**School of Accountancy (SOA) Progression Requirements**

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 Accountants’ 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.

**Advisement**

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