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 MAcc program meets Georgia’s 150-hour requirement for certification as a Certified Public Accountant (CPA) 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 Regular Admission, Degree Student Provisional Admission, Non-Degree Enrichment Student, or Non-Degree Limited Student.

Degree Student

Students who are admitted to the College of Graduate Studies with the expressed intent 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 or Provisional Admission.

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 and approved by the College of Graduate Studies is classified as a regular degree student. 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.

Provisional Admission

Applicants may be approved for provisional admission based on the quality of the admission material presented. Provisional students must earn grades of “B” or higher in their first nine (9) credits of coursework after admission and meet other stipulations outlined by the School of Accountancy to be converted to regular status. The requirement to make up deficiencies in prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

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 graduate director’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: Non-Degree Enrichment Student or Non-Degree Limited Student.

Enrichment

Students admitted in this category may take up to eighteen (18) graduate accounting credit hours for enrichment with the approval of the Director of the School of Accountancy on a space available basis. An enrichment student may apply for admission as a Degree Student and may count a maximum of nine (9) credit hours toward graduate degree program requirements if recommended by the graduate director and approved by the College of Graduate Studies. The requirement to make up deficiencies in the prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

Limited

Enrollment in the Non-Degree Limited category is limited to a maximum of nine (9) credit hours of 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 graduate director and approved by the College of Graduate Studies. The requirement to make up deficiencies in the prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

Admission Appeals

Students who are denied admission may appeal to the College of Business Graduate Curriculum and Programs Committee (GCPC). Factors that the GCPC may consider for admission will include (but are not limited to) the following:

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

The GCPC will make its decision based on the best interests of the program. Its options include, but are not limited to, the following: admit with no restrictions, admit with restrictions, or reject.

Graduate Transfer or Transient Credit

The College of Business accepts graduate transfer or transient credit hours 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 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 hours be transferred. The request to transfer courses must be approved by the Director of the School of Accountancy or the Graduate Curriculum and Programs Committee.

Admission Factors

Admission to the MAcc program is competitive. The School’s 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 a 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.
- Professional 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 typically required. Applicants may request a waiver of the GMAT requirement based on exceptional academic and/or professional experience. A recommendation for a GMAT waiver must be made by the Graduate
Director or Director of the School of Accountancy and approved by the College of Graduate Studies.

• Other Required Scores: Competitive scores on any other required tests will also be considered and are an extremely important component of the application.

• Letters of Recommendation: Letters are optional but may boost candidates’ chances for admission. References should speak to the applicant’s personal qualities, career potential, and potential to succeed in the classroom.

In addition to the applicant’s potential of success, space availability in the program may also impact admissions decisions. Decisions are made in as timely a manner as possible. A decision is not assured before the application deadline. Applications received after the applications deadline will be considered on a space available basis.

### 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>Course</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 3131</td>
<td>Intermediate Accounting I</td>
</tr>
<tr>
<td>ACCT 3132</td>
<td>Intermediate Accounting I</td>
</tr>
<tr>
<td>ACCT 4133</td>
<td>Intermediate Accounting III</td>
</tr>
<tr>
<td>ACCT 3231</td>
<td>Managerial Accounting II</td>
</tr>
<tr>
<td>ACCT 3330</td>
<td>Income Tax</td>
</tr>
<tr>
<td>ACCT 4130</td>
<td>Accounting Information Systems</td>
</tr>
<tr>
<td>ACCT 4430</td>
<td>Auditing</td>
</tr>
<tr>
<td>ACCT 2101</td>
<td>Principles of Accounting I</td>
</tr>
<tr>
<td>ACCT 2102</td>
<td>Principles of Accounting II</td>
</tr>
<tr>
<td>ECON 2105</td>
<td>Principles of Macroeconomics</td>
</tr>
<tr>
<td>ECON 2106</td>
<td>Principles of Microeconomics</td>
</tr>
<tr>
<td>FNCS 3131</td>
<td>Principles of Corporate Finance</td>
</tr>
<tr>
<td>LSTD 2106</td>
<td>Legal Environment of Business</td>
</tr>
<tr>
<td>MGMT 3130</td>
<td>Principles of Management</td>
</tr>
<tr>
<td>MKTG 3130</td>
<td>Principles of Marketing</td>
</tr>
<tr>
<td>BUSA 3131</td>
<td>Foundations of Business Analytics I</td>
</tr>
</tbody>
</table>

### Program Requirements

#### Required Courses

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

#### Electives

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

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 M.Acc. 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. Earning a “D”, “F”, WF, or “W” on the second attempt will result in dismissal from the program.
3. Students cannot retake more than one graduate course in the MAcc program. Earning a “D”, “F”, WF, or “W” on a second course 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. More than two grades of “C” or below will result in immediate dismissal from the program. Further, a student will not be allowed to graduate with a M.Acc. degree if the third “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 Curriculum Committee. Students who wish to appeal their dismissal must write a letter to the committee 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

Academic advising for the MAcc program is provided through the Parker Graduate Programs Office. Contact information is provided below.

Parker College of Business
Office of Graduate Programs
Georgia Southern University
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Statesboro, GA 30460-8050
Phone: (912) 478-5767
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