Upon the graduate director's recommendation, non-degree courses may be processed and different criteria must be met. Students who are admitted subsequent admission to a graduate degree program; that is a separate step toward a degree. Admission as a non-degree student does not guarantee the non-degree student to earn credit in graduate courses without working toward a degree program. The requirement to make up deficiencies in prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

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

**Degree Requirements: 30 Credit Hours**

The Web-Based Master of Accounting (WebM.Acc.) degree curriculum consists of 10 3-credit hour courses. Students are required to complete two courses each fall and spring term and one course each summer for two consecutive years. WebMAcc courses cannot be used to satisfy the requirements of the M.Acc. degree.

Georgia Southern University considers the WebMAcc to be a full-time program.

The 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 include 18 credit hours of required courses; the remaining 12 credit hours of electives must be approved by the Program Director or the Director of the School of Accountancy. 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 to the College of Graduate Studies as one of the following types: 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 WebM.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. The requirement to make up deficiencies in prerequisite courses is listed on the notification of acceptance as a condition of acceptance.

**Provisional**

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 department to be converted to regular status. The requirement to make up deficiencies in the 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 Colleges of Graduate Studies and Business in one of the following admission categories:

**Enrichment**

Students may be admitted to up to eighteen (18) graduate accounting credit hours with the approval of the graduate director on a space available basis. A student may count a maximum of nine (9) credit hours toward graduate degree program requirements if recommended by the degree graduate director and approved by the College of Graduate Studies.

**Limited**

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 director and approved by the College of Graduate Studies.

**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 WebMAcc 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 WebMAcc degree must present evidence of satisfactory completion (a minimum grade of “C”) of the following course content:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>WMAC 7334</td>
<td>Seminar in Auditing</td>
<td>3</td>
</tr>
<tr>
<td>WMAC 7530</td>
<td>Seminar in Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>WMAC 7634</td>
<td>Fraudulent Financial Reporting</td>
<td>3</td>
</tr>
</tbody>
</table>

### Elective Courses

Selected by the School of Accountancy from 7000-level courses offered by the College of Business or from other approved courses. Students must be admitted to the College of Graduate Studies as a prospective candidate for the WebMAcc degree in order to graduate with a M.Acc. degree in this program.

<table>
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<td>3</td>
</tr>
</tbody>
</table>

Total Credit Hours: 30

### Residency and Testing Requirements

Program or course testing should occur at an approved testing center with identification required if at all possible. 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. ProctorU or similar online testing services may be required in lieu of testing held at testing centers. Online tools for proctored testing may include ProctorU, Respondus Lockdown Browser, Respondus Monitor, or other tools the university makes available or the instructor requires.

Students are responsible for contacting the proposed testing site to obtain approval to sit for exams at that site. Students must provide proof of permission to sit to their instructor and WebMAcc coordinator. Students are encouraged to do this early to ensure that the approval process is complete in time for the first required test. It is also the students' responsibility to contact the testing center in advance to schedule each test during the program and to complete the test or assignment by the stated deadline and/or during the stated time period. 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. The University is part of a consortium that certifies testing locations called the Consortium of College Testing Centers, provided by the National College Testing Association. Students can look up certified locations close to them to explore cost information, hours, etc. here: http://www.ncta-testing.org/test-center-certification. 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, or other person with a potential related interest.

### Progression Requirements

1. Students must have a GPA of 3.0 in all accounting courses plus the approved 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

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