

ACCOUNTANCY, MASTER OF ACCOUNTANCY (0445)

Program Coordinator

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The Master of Accountancy is an advanced program of study designed to provide students with an expanded understanding of accounting and business by building on the foundation gained in an undergraduate accounting program. The program provides a graduate-level curriculum to accommodate the growing body of knowledge in accounting and equips accounting students with additional skills and competencies. Graduates are prepared to research various databases related to accounting topics, exercise judgment in making accounting-related decisions, and effectively communicate the results of the research and analysis. Teaching methods vary with a mix of lectures, case studies, special projects, and research activities. In addition to completing the 30 hours of coursework, each student is encouraged to participate in a professional certification review program.

Joint Undergraduate Master's Program (JUMP)

This degree offers a Joint Undergraduate Master's Program (JUMP) which provides academically outstanding students the opportunity to complete both an undergraduate and graduate degree in approximately five years. Contact the graduate program coordinator for additional information.

Program Admission

In order to be considered eligible for admission to the Master of Accountancy (MAcc), an applicant should satisfy the following requirements:

- An application to Graduate School.
- Official transcript(s) of all college work attempted indicating the applicant has received an undergraduate degree in accounting from an accredited college or university with a minimum undergraduate GPA of 3.25 (4.0 scale) for the terms in which the student completed the last sixty (60) hours of undergraduate coursework.
- Official Graduate Management Admissions Test (GMAT) score report with a minimum score of 500.
- A grade of a 'C' or better in all undergraduate accounting courses.
- International students must provide evidence of their ability to communicate in English in both oral and written form. (For written skills, a minimum of 550 on the paper based TOEFL or a minimum of 79 on the iBT TOEFL).
- International students must submit transcript evaluations on a course level basis prepared by WES or similar organization. (The Kentucky State Board of Accountancy requires course credits to be certified by the Foreign Academics Credentialing Service or another credentialing agency that is a member of the National Association of Credential Evaluation Services, Inc.).
- An applicant with an undergraduate degree in an area other than accounting who meets the other criteria may be considered for the program upon the completion of additional undergraduate and/or graduate foundation coursework.

**These minimum requirements establish eligibility for admission, but do not guarantee acceptance into the program.*

Graduate School Admission

Please refer to the admission section (<http://catalog.wku.edu/archives/2020-2021/graduate/admission/>) of this catalog for Graduate School admission requirements.

Program Requirements (30 hours)

The program curriculum consists of thirty (30) semester hours of graduate courses with fifteen (15) semester hours of required accounting courses.

Code	Title	Hours
Required Courses		
ACCT 500	Advanced Financial Accounting and Reporting	3
ACCT 510	Advanced Accounting Information Systems and Data Analytics	3
ACCT 520	Special Topics in Managerial Accounting	3
ACCT 530	Special Topics in Tax Research and Planning	3
ACCT 540	Advanced Auditing Standards, Applications and Fraud	3
Electives		
Select 15 hours ¹		15
Total Hours		30

¹ Students admitted to the MAcc program may select graduate courses offered in the Gordon Ford College of Business upon approval by the department chair. Tier I or business foundation courses and BA 515 will not be considered as satisfying any part of the 30-hour requirement. Six (6) hours of the elective graduate courses may be from outside the Gordon Ford College of Business with prior approval of the department chair. Individual programs of study must be approved by the department chair. The selection of elective courses should be directly related to the student's career goals and/or desired skills/competencies.

A student admitted to the MAcc program must maintain a 3.0 GPA (4.0 scale). The department chair, with the consent/approval of the faculty appeals committee, may grant permission for any student who fails to maintain a 3.0 GPA due to extenuating circumstances to continue for one semester on a probationary basis. Any student granted probationary status must attain a cumulative 3.0 GPA by the end of the following semester to remain in the program.

A student who receives a 'C' or lower in two required accounting courses will be subject to dismissal from the program. The department chair, with the consent/approval of the faculty appeals committee, may grant a waiver in cases of extenuating circumstances.