

# Master of Accountancy

The Master of Accountancy program is designed to provide the range of knowledge and practical skills needed by the professional accountant, with the added flexibility of eight-week terms and rolling entry. The fully online program can be completed in as little as 12 months by a full-time student (i.e., two classes per eight-week term).

The program is also designed to meet eligibility requirements for CPA licensure in the state of Florida and most other states. Students receive one-on-one counseling to ensure eligibility, complimentary access to Becker exam preparation software, and optional exam review elective courses.

Curriculum requirements for admission include an undergraduate degree with coursework in business and accounting, outlined below. Candidates with deficiencies in any area will be counseled on completion of those requirements prior to beginning the program.

Ethical conduct is a hallmark of the accounting profession. As such, students enrolled in the program must adhere to the program's Academic Honor Code. Any student enrolled in the program found to have committed an act of academic dishonesty will be subject to disciplinary action, which could include permanent dismissal from the program.

## Master of Accountancy - Total of 30 credits

### The MAcc Foundation

Code	Title	Credits
<b>Business Foundation</b>		
ACCT 201 & ACCT 202	Fundamentals of Accounting and Fundamentals of Accounting II	2
or ACCT 211 & ACCT 212	Introduction to Financial Accounting and Introduction to Management Accounting	
STAT 301Q	Business Statistics	1
SOBA 201	Fundamentals of Financial Analysis	1
or FINA 311	Financial Management	
<b>Accounting Foundation</b>		
ACCT 301	Federal Taxation of Individuals (or a blended individual/entities tax course)	1
or ACCT 311	Overview of Federal Taxation	
ACCT 303	Financial Accounting I	1
ACCT 304	Financial Accounting II	1
ACCT 421	Managerial Cost Accounting	1

### Core Accounting Coursework (12 credits)

Code	Title	Credits
ACCT 508	Governmental and Not-For-Profit Accounting	3
ACCT 509	Cases in Financial Accounting and Reporting	3
ACCT 516	Advanced Auditing	3
ACCT 563	Advanced Accounting Theory	3
<b>Total Credits</b>		<b>12</b>

### Analytics Requirement (3 credits)

Code	Title	Credits
ACCT 510	Data Analytics for Accountants <sup>1</sup>	3
<b>Total Credits</b>		<b>3</b>

<sup>1</sup> or choose one of the following data analytics courses: BSAN 501, BSAN 508, BSAN 525, BSAN 527, BSAN 535, BSAN 561

### Business Law Requirement (3 credits)

Code	Title	Credits
BLAW 507	Business Law I <sup>1</sup>	3
<b>Total Credits</b>		<b>3</b>

<sup>1</sup> or any MAcc Permissible Elective (if taken any business law course previously)

### Elective Coursework (12 credits)

Any ACCT Elective or MBA Core or Elective Course (excluding ACCT 523), at least one must be ACCT 500-level, with no more than two 400-level courses (see Complete List of Permissible Electives below).

### Complete List of Permissible MAcc Electives

Code	Title	Credits
Permissible MAcc Elective (no more than six credits of which can be 400-level courses) 12		
ACCT 311	Overview of Federal Taxation	
ACCT 406	Auditing I	
ACCT 421	Managerial Cost Accounting <sup>1</sup>	
ACCT 503	Tax Research	
ACCT 507	Financial Accounting III <sup>2</sup>	
ACCT 508	Governmental and Not-For-Profit Accounting	
ACCT 510	Data Analytics for Accountants <sup>3</sup>	
ACCT 516	Advanced Auditing	
ACCT 521	Contemporary Issues in Managerial Accounting	
ACCT 524	Business Valuation	
ACCT 530	Estate, Fiduciary, and Gift Taxation	
ACCT 533	Forensic Accounting and Fraud Examination	
ACCT 540	Taxation of U.S. Corporations	
ACCT 541	Taxation of U.S. Partnerships	
ACCT 542	Multijurisdictional Taxation	
ACCT 543	Advanced U.S. Individual Taxation	
ACCT 550	CPA Exam Review	
ACCT 590	Special Topics in Accounting <sup>4</sup>	
ACCT 591	Information Technology and Business Strategy	
BLAW 407	Business Law I	
BLAW 408	Business Law II	
BSAN 501	Current Topics in Information Technology	
BSAN 508	Managerial Decision Analytics	
BSAN 523	Applied Health Analytics	

BSAN 527	Machine Learning for Business Decisions
BSAN 535	Databases and Big Data for Analysis
BSAN 561	Introduction to Business Processes and ERP Systems
BSAN 591	Technology for Business Transformation <sup>5</sup>
BSAN 593	Electronic Commerce
BSAN 594	Project Management <sup>6</sup>
FINA 415	Financial Risk Management
FINA 416	Derivatives and Risk Management
FINA 503	International Business and Finance
FINA 518	Graduate Introduction to Financial Planning
FINA 520	Advanced Investments
FINA 524	Advanced Individual Tax Planning
FINA 525	Advanced Estate Planning and Insurance
FINA 553	Venture Capital and Private Equity
INTL 501	International Experience
MGMT 519	Organizational Theory and Behavior
MGMT 595	Strategic Management
BLAW 507	Business Law I <sup>7</sup>
<b>Total Credits</b>	<b>12</b>

<sup>1</sup> Students planning to take the CPA exam in Florida who did not take an upper division cost/managerial accounting course prior to enrollment in the MAcc program should take ACCT 421 as part of the MAcc program or as an additional course outside of the MAcc program.

<sup>2</sup> Students who did not take an advanced accounting course prior to enrollment in the MAcc program are strongly advised to take ACCT 507 as a MAcc elective.

<sup>3</sup> Not available to students who have taken ACCT 440 or the equivalent.

<sup>4</sup> With permission of the Director of the MAcc Program.

<sup>5</sup> Not available to students taking ACCT 591.

<sup>6</sup> Not available to students previously taking BSAN 360.

<sup>7</sup> MAcc students planning to take the CPA exam in Florida who did not complete at least three credits of business law prior to enrollment in the MAcc program are required to take BLAW 507.

#### Note

To obtain a CPA license in Florida, one must pass the CPA exam, meet the experience requirement and have at least 150 credits of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. This must include 30 credits in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Of these courses, the applicant must complete 3 credits of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 credits of taxation for accounting standards based upon United States federal and state laws. Not more than 3 credits may be internship programs.

This must also include 36 credits in general business education which shall include not less than the equivalent of 3 credits in business law courses based upon United States federal and state laws. Written or oral communication courses will qualify for the general business

requirement if they have a business or accounting prefix. All general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for Introductory Macro and Micro Economics, Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course (as noted above). CREDITS EARNED FOR A CPA EXAM REVIEW COURSE (e.g., our ACCT 550 course) DO NOT COUNT TOWARD THE 150 HOUR REQUIREMENT.

## Program Details

Specific requirements and other details for M.Acc., are available on request from the Graduate Business Office of the School of Business 386-822-7410.

## Learning Outcomes

Student learning outcomes describe what students know, understand and are able to do as a result of completing a degree program. The learning outcomes for this program are:

1. Communicate effectively in writing an accounting context.
2. Appropriately identify, apply, and interpret authoritative guidance to develop a well-supported position in an accounting issue/problem.
3. Gather, analyze, and interpret data into meaningful information for making decisions in an accounting context.