

Master of Accountancy

The Master of Accountancy is designed to provide the range of knowledge and practical skills needed by the professional accountant. Students choose a concentration: Assurance/Reporting/Analytics or Taxation. The program is also designed to meet the academic requirements for eligibility for the Florida CPA Examination. The MAcc program is offered online.

Since the Master of Accountancy requires an undergraduate degree and coursework equivalent to a major in accounting, candidates will normally have completed, as undergraduates, the equivalent of the Business and Accounting Foundation courses. If the student's undergraduate record indicates any deficiency in the Foundation areas or in accounting preparation, the Program Director will require additional Foundation or Accounting coursework before the Advanced Level courses are attempted.

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
Business Foundation		
ACCT 201 & ACCT 202	Fundamentals of Accounting and Fundamentals of Accounting II	2 or 1
or ACCT 211	Introduction to Financial Accounting	
STAT 301Q	Business Statistics	1
FINA 311	Financial Management	1
or SOBA 201	Fundamentals of Financial Analysis	
Accounting Foundation		
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 410	Accounting Information Systems	1
ACCT 440	Data Analytics for Accounting	1

Core Accounting Coursework (6 credits)

Code	Title	Credits
ACCT 509	Cases in Financial Accounting and Reporting	3
ACCT 563	Advanced Accounting Theory	3
Total Credits		6

Concentration Coursework: Taxation (12 credits)

Code	Title	Credits
ACCT 503	Tax Research	3
ACCT 540	Taxation of U.S. Corporations	3
ACCT 541	Taxation of U.S. Partnerships	3
ACCT 543	Advanced U.S. Individual Taxation	3
Total Credits		12

Elective Coursework: Taxation (12 credits) [^]

Code	Title	Credits
ACCT 507	Financial Accounting III	3
ACCT 510	Data Analytics for Accountants [*]	3
ACCT 524	Business Valuation	3
ACCT 533	Forensic Accounting and Fraud Examination	3
ACCT 550	CPA Exam Review	3
FINA 518	Graduate Introduction to Financial Planning	3
Other MAcc-Permissible elective		3

Concentration Coursework: Assurance, Reporting and Analytics (12 credits)

Code	Title	Credits
ACCT 508	Governmental and Not-For-Profit Accounting	3
ACCT 516	Advanced Auditing	3
BSAN 525	Programming for Analytics	3
BSAN 527	Machine Learning for Business Decisions	3

Elective Coursework - Assurance, Reporting and Analytics (12 credits) [#]

Code	Title	Credits
ACCT 507	Financial Accounting III	3
ACCT 510	Data Analytics for Accountants [*]	3
ACCT 524	Business Valuation	3
ACCT 533	Forensic Accounting and Fraud Examination	3
ACCT 550	CPA Exam Review	3
ACCT 591	Information Technology and Business Strategy	3
BSAN 508	Managerial Decision Analytics	3
BSAN 535	Databases and Big Data for Analysis	3
BSAN 561	Introduction to Business Processes and ERP Systems	3
Other MAcc-Permissible elective		3

[#] At least two electives must be 500-level ACCT courses.

[^] Students who did not take ACCT 406 or the equivalent at the undergraduate level should take it as part of the MAcc or as an additional course outside of the MAcc program if they wish to sit for the CPA exam.

^{*} Required of students who did not complete the equivalent of the ACCT 440 foundation; not permitted for students completing the ACCT 440 foundation requirement.

Complete List of Permissible MAcc Electives

Code	Title	Credits
Permissible MAcc Electives (no more than six credits of which can be 400-level courses):		
ACCT 311	Overview of Federal Taxation	
ACCT 406	Auditing I	
ACCT 421	Managerial Cost Accounting ¹	
ACCT 503	Tax Research	
ACCT 507	Financial Accounting III ²	
ACCT 508	Governmental and Not-For-Profit Accounting	
ACCT 510	Data Analytics for Accountants ³	
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 ⁴	
ACCT 591	Information Technology and Business Strategy	
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 ⁵	
BSAN 593	Electronic Commerce	
BSAN 594	Project Management ⁶	
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	Contemporary Issues in Business Law ⁷	

¹ 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.

² 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.

³ Not available to students who have taken ACCT 440 or the equivalent.

⁴ With permission of the Director of the MAcc Program.

⁵ Not available to students taking ACCT 591.

⁶ Not available to students previously taking BSAN 360.

⁷ 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 strongly advised to take BLAW 407 or BLAW 408 as a MAcc elective or as an additional course outside of the MAcc program.

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.

Faculty

Amiri, Shahram

Professor of Decision and Information Sciences

B.S., M.S., Old Dominion University

Ed.D., College of William and Mary

Bitter, Michael E.

Rinker Distinguished Professor of Accounting

Chair, M.E. Rinker, Sr. Institute of Tax and Accountancy

B.B.A., Stetson University

M.Acc., University of Florida

Ph.D., University of Mississippi

C.P.A., C.G.M.A.

Chambers, Valrie

Associate Professor of Tax and Accounting

B.S., University of Illinois

M.B.A., Houston Baptist University

Ph.D., University of Houston

C.P.A.

Nickell, Erin

Assistant Professor of Accounting

Director of the Master of Accountancy Program

B.S., University of Florida

M.S., Ph.D., University of Central Florida

C.P.A.

Mendoza, Monica

Assistant Professor of Practice in Accounting

Assistant Dean of Academic Services

B.B.A., M.B.A., Stetson University

Ph.D., University of Florida

C.P.A.

Rickling, Maria

Associate Professor of Accounting

B.B.A., University of Cincinnati

M.Acc., Ph.D., Florida International University