MASTER OF ACCOUNTANCY (MAcc)

The Master of Accountancy (MAcc) is a 30 semester hour program designed to provide individuals with a more thorough knowledge of accounting theory and practice. In addition to meeting the admission requirements for graduate study in the College of Business and Technology, one should have the equivalent of a bachelor’s degree in accounting or successfully complete undergraduate accounting prerequisites as prescribed by an Accounting-MBA/MAcc Coordinator. In most states, including Alabama, one must complete 150 semester hours of education in order to be eligible to sit for the CPA exam. The UNA MAcc Program provides the remaining courses required for the CPA exam for students who have the equivalent of a bachelor’s degree in accounting.

Undergraduate Accounting Prerequisites for the MAcc

A MAcc Coordinator will evaluate a student’s academic record and determine which, if any, of the following undergraduate accounting courses are required for admission to the MAcc Program:

- Intermediate Accounting I (AC 391)
- Intermediate Accounting II (AC 392)
- Cost Accounting (AC 471)
- Tax Accounting (AC 472)
- Auditing (AC 473)

Curriculum Requirements for the Master of Accountancy (MAcc)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC 600</td>
<td>MAcc Essentials</td>
<td>1</td>
</tr>
<tr>
<td>CIS 622</td>
<td>Information Systems Design and Project Management</td>
<td>2</td>
</tr>
<tr>
<td>EMB 612</td>
<td>Business Ethics and Responsibility in a Global Economy</td>
<td>2</td>
</tr>
<tr>
<td>AC 630</td>
<td>Research in Accounting</td>
<td>2</td>
</tr>
<tr>
<td>AC 674</td>
<td>Advanced Accounting Theory</td>
<td>3</td>
</tr>
<tr>
<td>AC 675</td>
<td>Advanced Tax Accounting</td>
<td>3</td>
</tr>
<tr>
<td>AC 697</td>
<td>Advanced Auditing</td>
<td>3</td>
</tr>
<tr>
<td>MG 630</td>
<td>Strategic Management and Competitive Analysis</td>
<td>2</td>
</tr>
</tbody>
</table>

Electives

Select 12 hours from the following courses:

- AC 581 Financial Statement Analysis (Cannot earn credit if completed equivalent undergraduate course)
- AC 595 Advanced Cost Accounting (Cannot earn credit if completed equivalent undergraduate course)
- AC 601 AC Issues - Business Environments
- AC 602 AC Issues - Regulation
- AC 603 AC - Issues: Auditing
- AC 604 AC Issues - Financial Reporting
- AC 620 Accounting Business Concepts
- AC 650 Fraud Examination
- AC 651 Special Topics
- AC 686 Controllership

Total Hours: 30

1 AC 601, AC 602, AC 603, and AC 604 are one hour courses. If chosen as elective options, it is recommended that a combination of three of these courses be completed to meet the minimum 12 hour elective requirement.

Information for Alabama CPA Exam Candidates

http://www.asbpa.alabama.gov