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, 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:

- Accounting and Information Systems (AC 390)
- Intermediate Accounting I (AC 391)
- Intermediate Accounting II (AC 392)
- Cost Accounting (AC 471)
- Tax Accounting (AC 472)
- Auditing (AC 473)

MAcc Curriculum

<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>
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<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>
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<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>
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<tr>
<td>AC 697</td>
<td>Advanced Auditing</td>
<td>3</td>
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<tr>
<td>MG 630</td>
<td>Strategic Management and Competitive Analysis</td>
<td>2</td>
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Select four (12 hours) from the following:

- AC 581 Financial Statement Analysis (Cannot earn credit if completed equivalent undergraduate course)
- AC 628 Seminar in Accounting
- AC 650 Fraud Examination
- AC 651 Special Topics
- AC 680 International Experience / Internship
- AC 682 Valuation Tools for Professional Accounting
- AC 686 Controllership
- AC 694 Business Combinations

Total Hours 30

Information for Alabama CPA Exam Candidates

http://www.asbpa.alabama.gov

- Governmental Accounting Required- AC 395
- Business Law Course on Uniform Commercial Code Required recommend BL 480
- US Citizenship Required