Master of Accountancy

31 Semester Credit Hours

Special Admissions Requirements

Shorter University's College of Business Administration accepts students in Master of Accountancy program on the basis of their qualifications. The student must have completed an undergraduate degree in Accounting or an undergraduate degree in another discipline with the prerequisite courses required for the M.Acc program, have a GPA of 2.75 or higher and GMAT score of 450 points to be admitted. The GMAT may be waived if the applicant has five years of professional experience, is a graduate of Shorter University, has completed a graduate degree from an accredited institution, or is currently enrolled in the BBA/M.Acc program and has completed at least one graduate level course prior to completing your undergraduate degree.

Decisions for admission are based on previous academic records, meaningful work experience and recommendations of individuals qualified to judge the student's potential in a university setting. The specific admission requirements for each degree are spelled out in the Admissions section of the Catalog.

Prerequisite Courses

Students without an undergraduate degree in accounting equivalent to Shorter University's current Accounting degree will be required to complete any necessary pre-requisite courses before entry to the program. The prerequisites are: Principles of Financial Accounting, Principles of Managerial Accounting, Intermediate Accounting I and II, Auditing, and Statistics.

External Licensure:

Additional important information regarding external professional licensure can be found on the website

Program Goals

- 1. MAcc candidates will demonstrate the ability to research complex accounting-related issues and develop solutions to problems where needed. (Educational Principles IV, VIII)
- 2. MAcc candidates will demonstrate a deeper knowledge of the accounting industry and of the accounting skills of professional judgment, regulations, reporting standards, International Financial Reporting, Standards, auditing and assurance services, tax services, research, management, and ethics. (University Mission, Educational Principles II, IV, VIII)
- 3. MAcc candidates will demonstrate the ability to communicate effectively both orally and in writing in accounting-related issues. (Educational Principles III)
- 4. MAcc candidates will demonstrate the ability to effectively utilize computer hardware and software applications commonly used in the accounting industry. (Educational Principles III)
- 5. MAcc candidates will demonstrate the ability to integrate and apply their acquired knowledge and skills to effectively analyze and resolve cross-functional business issues. (Educational Principles I, IV)
- 6. MAcc candidates will demonstrate the ability to solve problems and present solutions by collaboration. (Educational Principles III, IV, V, VIII)
- 7. MAcc candidates will demonstrate the ability to use religious and ethical values in order to maintain spiritual, emotional and mental competencies in the accounting profession and industry. (University Mission, Educational Principles VI, VII)
- 8. MAcc candidates will demonstrate competency in the discipline content and the desire to become lifelong learners. (University Mission, Educational Principles III, IV, VIII)
- 9. MAcc candidates will understand the ethical and legal responsibilities of their profession. (University Mission, Educational Principles II, III, V, VIII)

MACC: Master of Accountancy Curriculum

Graduate Courses		
Course #	Course Title	Hours
ACC 5010	Advanced Financial Accounting	3
ACC 5050	Current Issues in Accounting	3
ACC 5100	Seminar: Auditing & Assurance Serv.	3
ACC 5120	Seminar: Internal Auditing & Fraud	3
ACC 5200	Financial Statement Analysis	3
ACC 5600	Managerial Accounting	3
BUS 5000	Introduction to Graduate Studies	1
BUS 5250	Business Analytics and Research Methods	3
BUS 5500	Legal/Ethical Issues for Acc.	3
Choose 2 from	the following:	
ACC 5250 Accounting Information Systems		3
ACC 5300 Corporate and Partnership Taxation		3
ACC 5900 Business Internship		3

Total Hours in Degree 31	
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Other Graduation Requirements:

To earn a Master of Accountancy degree, students must have:

- Completion of all course requirements listed in the M.Acc program within four years from the beginning of the program with a minimum grade point average of 3.0. All courses within the degree sequence must be completed with a C or better.
- Completion of a graduate survey.
- Students must apply for graduation before completion of their degree program by completing and returning to the Registrar's Office a "Graduation Application" Form by the posted deadline.
- Students are required to have a graduation (degree) audit with the Registrar. An Audit Report will indicate any degree requirement deficiencies.
- Paid all tuition and fees, including library fines, educational resource fees and any other fines or fees collected by Shorter University.
- Approval by the faculty and Board of Trustees of Shorter University.