MASTER OF ACCOUNTANCY PROGRAM

Program Description

The Master of Accountancy (MAcc) degree is designed to provide an opportunity for graduate study in accounting. The MAcc is intended to prepare professional accountants to fill high-level positions in accounting firms and business enterprises. The length of the program is approximately one year of full-time study for the typical BBA graduate with a major in accounting.

Individuals with undergraduate degrees in areas other than accounting should consult with the Director of Master’s Programs to determine specific course requirements for their programs. Those who have not yet received an undergraduate degree should inquire about the Professional Program in Accounting (PPA), an integrated curriculum of undergraduate and graduate coursework designed to prepare students to qualify for professional certifications.

Graduates of the Master of Accountancy program will be able to:

- demonstrate the ability to communicate solutions to complex accounting situations to diverse audiences effectively, both orally and in writing;
- interpret and apply accounting theory and practice for complex organizations;
- demonstrate the ability to use analytical skills supported by information technology and research tools to solve complex accounting and business problems;
- recognize ethical and governance issues and resolve these in a socially responsible manner;
- solve accounting problems in diverse and changing environments.

Admission Requirements

Applicants must comply with University procedures and meet University standards for admission. Applicants must submit to the Office of Graduate Studies and Research a Graduate Admission Application. Also required are two letters of recommendation from persons able to evaluate the applicant’s professional or academic performance, a resume or curriculum vitae, and other information that may have impacted the applicant’s decision to pursue graduate study or deemed important to individual or career goals. Applicants are required to submit Graduate Management Admissions Test (GMAT) scores prior to admission. Generally, GMAT scores will not be accepted if over five years old. The GMAT is not required of those who earned a graduate degree from a regionally accredited university.

Admission decisions are made on the basis of undergraduate performance, GMAT scores, experience, and other indicators of the ability to pursue graduate study successfully. To be accepted in the graduate program, in addition to other requirements, applicants must be in good standing at the college or university they previously attended. Official notification of the admission decision is issued by the Office of the Dean of the College of Business and is sent directly to the applicant. The College of Business does not have “conditional or temporary graduate” admission categories. Normally, no credit will be applied toward a master’s degree for graduate classes taken prior to acceptance into a graduate degree program in business.

Deadlines

To ensure timely evaluation of applications the College of Business has established the following deadlines by which all materials must be received by the Director of Master’s Programs:

<table>
<thead>
<tr>
<th></th>
<th>U. S. Applicants</th>
<th>International Applicants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall semester</td>
<td>July 15</td>
<td>May 1</td>
</tr>
<tr>
<td>Spring semester</td>
<td>November 15</td>
<td>September 1</td>
</tr>
<tr>
<td>First summer session</td>
<td>April 15</td>
<td>February 1</td>
</tr>
<tr>
<td>Second summer session</td>
<td>May 15</td>
<td>February 1</td>
</tr>
</tbody>
</table>
Master of Accountancy Degree Requirements

Mathematics and Computer Proficiency Requirements

All MAcc students must meet the mathematics and computer proficiency requirements or take additional approved courses to satisfy these requirements.

Mathematics Preparation Requirement. Entering students must present satisfactory credits for at least six semester hours of college-level mathematics excluding remedial mathematics and first-level statistics courses. This requirement will be satisfied with college algebra and an introductory calculus course.

Computer Proficiency Requirement. Entering students must have completed MISY 2305, or the equivalent, with a grade of “C” or better.

Students with Nonaccounting Majors or Nonbusiness Degrees

Prior to taking advanced courses, individuals with a business degree without an accounting major will be required to complete the undergraduate accounting foundation courses. Individuals with a nonbusiness degree will be required to take the business core series in addition to the following accounting foundation courses.

Accounting Foundation Courses:

In addition to ACCT 2301 and 2302, the following accounting foundation courses are required:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 3311</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 3312</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 3314</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 3321</td>
<td>Federal Income Tax I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 3355</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 4311</td>
<td>Auditing Principles and Procedures</td>
<td>3</td>
</tr>
<tr>
<td>BLAW 3310</td>
<td>Legal Environment of Business</td>
<td>3</td>
</tr>
</tbody>
</table>

Core Courses:

The following courses form the core knowledge in business for students with nonbusiness undergraduate degrees. Core courses cannot be taken for advanced course credit. Students must be admitted into the MAcc program before enrolling in graduate-level core courses.

<table>
<thead>
<tr>
<th>Core Series</th>
<th>Title</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 5311</td>
<td>Foundations in Economics</td>
<td>3</td>
</tr>
<tr>
<td>FINA 5311</td>
<td>Financial Management Concepts</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 5310</td>
<td>Organizational Behavior and Communication</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 5311</td>
<td>Marketing Concepts</td>
<td>3</td>
</tr>
<tr>
<td>ORMS 5310</td>
<td>Statistical and Decision Analysis</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Core Hours: 15

Thirty credits of advanced graduate courses, including at least 21 hours of accounting courses above the 5315 level, will be required of all students.

Master of Accountancy Advanced Courses:

   FINA 5320 Managerial Finance 3
   MGMT 5355 Administrative Strategy and Policy* 3
   Graduate Non-Accounting Business Elective 3
   Total Hours 9

   ACCT 5341 Advanced Auditing and Assurance Services 3
   ACCT 5351 Strategic Cost Management 3
   ACCT 5355 Information Systems in Accounting 3
   ACCT 5371 Tax Consulting, Planning and Research 3
PROFESSIONAL PROGRAM IN ACCOUNTING (PPA)

Program Description
The Professional Program in Accounting (PPA) is designed to prepare students for successful careers in public accounting, industry, government and other areas of the accounting profession. Admission can occur as early as the first semester of the junior year and as late as the second semester of the senior year. The curriculum emphasizes the development of ethical judgment, business decision-making skills, and teamwork, and encourages students to intern with a business appropriate to their career path.

A variety of different career paths are available to accountants. Accounting professionals work in public accounting in audit, consulting, tax and financial planning, providing services to a wide range of organizations. Accountants also enjoy financial reporting, tax, and managerial accounting careers with companies in all industries, in all levels of government, and in educational institutions as professionals and as educators. As businesses, governments, and individuals generate and utilize information at accelerating rates in an increasingly global environment, public trust in the value of the information and the financial reporting of firms depends on the highest integrity, dedication, and expertise of the accountants in each of these career paths.

Admission Requirements
Students must apply at least one semester prior to the desired entrance date and be admitted to the PPA program. Admission to the PPA program is based on the applicant’s undergraduate grade point average at the time of application and the score on the Graduate Management Admission Test (GMAT). Test scores should be sent directly to the University’s Office of Graduate Studies and Research. Other relevant examples of academic ability and leadership may be considered in evaluating applicants.

Degree Requirements
The BBA degree will be awarded upon completion of the BBA requirements. PPA students will apply for and enter the Master of Accountancy (MAcc) program and receive the Master of Accountancy degree upon successful completion of the requirements for such degree.

Required Business Core
The PPA program follows the curriculum requirements for the university core and the business core for undergraduates. All PPA students must complete at least 45 hours of junior- or senior-level courses and satisfy all other AACSB accreditation requirements as specified in the Undergraduate Catalog. Coursework in the student’s concentration must be approved in advance by the student’s advisor. Undergraduate PPA students are required to enroll in ACCT 0041, Professional Development Level One, each semester. The course is Web-based and non-credit.

Graduate Coursework
PPA students are required to take 33 semester hours of graduate coursework, including at least 24 hours in accounting. Graduate courses are integrated into the PPA curriculum beginning in the second semester of the fourth year. Graduate PPA students are required to enroll in ACCT 0051, Professional Development Level Two, each semester. The course is Web-based and non-credit.
Accounting Major (Professional Program)

Junior - Semester I
ACCT 3311  Intermediate Accounting I   3 hrs  
ACCT 3314  Cost Accounting   3 hrs  
MGMT 3315  Communicating in Business   3 hrs  
ORMS 3310  Data Analysis and Statistics   3 hrs  
MKTG 3310  Principles of Marketing   3 hrs  
MISY 3310  Management Information Systems Concepts   3 hrs  
18 hrs  

Junior - Semester II
ACCT 3312  Intermediate Accounting II   3 hrs  
ACCT 3321  Federal Income Tax I   3 hrs  
BLAW 3310  Legal Environment of Business   3 hrs  
FINA 3310  Financial Management I   3 hrs  
MGMT 3312  Behavior in Organizations   3 hrs  
15 hrs  

Senior - Semester I
ACCT 3355  Accounting Information Systems   3 hrs  
*PHIL 3340  Foundations of Professional Ethics   3 hrs  
OPSY 4314  Operations Management   3 hrs  
**BUSI 4310  International Business   3 hrs  
Undergraduate Accounting Elective   3 hrs  
15 hrs  

Senior - Semester II
ACCT 5381  Accounting Theory   3 hrs  
ACCT 4311  Auditing Principles and Procedures   3 hrs  
MGMT 4388  Administrative Policy and Strategy   3 hrs  
Undergraduate Accounting Elective   3 hrs  
Graduate Non-accounting Business Elective   3 hrs  
15 hrs  

Summer
ACCT 5355  Information Systems in Accounting   3 hrs  
ACCT 5371  Tax Consulting, Planning and Research   3 hrs  
Graduate Accounting Elective   3 hrs  
9 hrs  

Graduate - Semester I
ACCT 5341  Advanced Auditing and Assurance Services   3 hrs  
FINA 5320  Managerial Finance   3 hrs  
Graduate Accounting Elective   3 hrs  
9 hrs  

Graduate - Semester II
***ACCT 5360  CPA Exam Review   3 hrs  
ACCT 5351  Strategic Cost Management   3 hrs  
****MGMT 5355  Administrative Strategy and Policy   3 hrs  
9 hrs  

* University core.  
** May substitute any undergraduate international business course.  
*** Must be taken within or subsequent to the semester in which the student reaches  
150 academic hours qualifying for the CPA exam.  
****Must be taken at the end of the program.  
Students must comply with the college academic policies and requirements discussed earlier.
THE 150-HOUR REQUIREMENT FOR CPA EXAMINATION

The Texas State Board of Public Accountancy (TSBPA) has set the minimum educational requirements for taking the CPA examination at 150 hours. At least three hours of ethics is required. The course must be among those on the TSPBA approved list available on its website. Students aspiring to an accounting career should give serious consideration to pursuing the Master of Accountancy degree to enhance their potential for a successful career.

Accounting students should be aware that requirements to sit for the CPA examination in Texas may change at any time. CPA requirements are determined by the TSBPA. Students should visit the TSBPA website at http://www.tsbpa.state.tx.us/ frequently and check with their advisor on a regular basis to ensure that the courses they are taking will qualify them to sit for the CPA exam.

The Director of Master’s Programs or the Department Chair in Accounting should be consulted for specific requirements.

For Additional Information

Web Site: http://www.cob.tamucc.edu
Campus address: Faculty Center, Room 107; phone (361) 825-2655
Mailing address: Director of Master’s Programs, College of Business, Texas A&M University-Corpus Christi, 6300 Ocean Dr., Corpus Christi, TX 78412-5808

POST-BACCALAUREATE CERTIFICATES

Post-Baccalaureate Certificate

Management Information Systems Foundation

The Management Information Systems Foundation Certificate is designed for students who hold bachelor’s degrees in fields other than MIS who desire a background in MIS, but do not aspire to a master’s degree. Candidates are required to (1) complete a minimum of 18 semester hours of undergraduate MIS courses, (2) complete a minimum of 6 semester hours of approved related business courses, (3) complete a minimum of 15 semester hours beyond the bachelor’s degree with a minimum of 15 hours at Texas A&M University-Corpus Christi, and (4) meet other academic standards. This certificate program requires a maximum of 24 semester hours. A lower requirement may be available to students having completed required courses with appropriate grades prior to admission. Students who hold bachelor’s degrees in business, but not in MIS, are also encouraged to apply, and some of the requirements of (1) and (2) above may possibly be waived or reduced. Students must apply for the certificate and complete a Certificate Plan approved by the Director of Master’s Programs in the College of Business.

Required MIS Courses (18 Semester Hours)

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Misy 2305</td>
<td>Computer Applications in Business</td>
<td>3 hrs</td>
</tr>
<tr>
<td>Misy 3310</td>
<td>Management Information Systems Concepts</td>
<td>3 hrs</td>
</tr>
<tr>
<td>Misy 3320</td>
<td>Business Data Communication Systems I</td>
<td>3 hrs</td>
</tr>
<tr>
<td>Misy 3330</td>
<td>Data Base Management</td>
<td>3 hrs</td>
</tr>
<tr>
<td>Misy 3340</td>
<td>Systems Analysis &amp; Design</td>
<td>3 hrs</td>
</tr>
</tbody>
</table>

Approved MISY or COSC elective 3 hrs

Students must earn at least a 2.0 overall grade point average and at least a 2.0 grade point average in all MIS classes.
Post-Baccalaureate Certificate
Management Information Systems Professional

The Management Information Systems Professional Certificate is designed for students who hold a bachelor’s degree in fields other than MIS and are considering a career change demanding a higher level of proficiency relative to the use of computers in business, but do not aspire to a master’s degree. Candidates for the certificate are required to (1) complete a minimum of 30 semester hours of undergraduate MIS courses, (2) complete a minimum of nine semester hours of approved related business courses, (3) complete a minimum of 21 hours beyond the bachelor’s degree with a minimum of 21 hours at Texas A&M University-Corpus Christi, and (4) meet other academic standards. Certain courses in (1) and (2) above may be waived, if the student has previously completed appropriate business courses. Students must apply for the certificate and complete a Certificate Plan approved by the Director of Master’s Programs in the College of Business.

<table>
<thead>
<tr>
<th>Required MIS Courses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>MISY 2305 Computer Applications in Business</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 3310 Management Information Systems Concepts</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 3320 Business Data Communication Systems I</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 3330 Data Base Management</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 3340 Systems Analysis &amp; Design</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 4310 Business Data Communications Systems II</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 4325 Business Decision Support Systems and Expert Systems</td>
<td>3 hrs</td>
</tr>
<tr>
<td>MISY 4340 Information Resource Management</td>
<td>3 hrs</td>
</tr>
<tr>
<td>Approved MISY or COSC electives</td>
<td>6 hrs</td>
</tr>
</tbody>
</table>

Students must earn at least a 2.0 overall grade point average and at least a 2.0 grade point average in all MIS classes.

Post-Baccalaureate Certificate program candidates are not allowed to take graduate courses for certificate credit. See the College of Business section of the Undergraduate Catalog for course descriptions.