

# MASTER OF ACCOUNTANCY

## Program Director

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## Program Description

The Master of Accountancy (MAcc) degree is designed to promote advanced professional competencies and to enhance opportunities for career success. Heavy emphasis is placed on the application of theory to actual practice so that graduates will immediately be able to add value to business organizations. Graduates will meet Ohio and Pennsylvania State Board of Accountancy requirements to sit for the Uniform CPA Examination. In addition, the program will prepare graduates to sit for other professional exams such as the CMA (Certified Management Accountant) exam.

The 30-hour MAcc program can be completed in two semesters of full-time study, or may be completed on a part-time basis. Included in the 30 required hours are 19 are in accounting and finance, 8 in business and professional skills, and 3 hours of an approved accounting or finance elective.

## Admission Requirements

Students admitted to the program must have a minimum overall/accounting GPA of 3.0 and have completed the following prerequisite coursework with a grade of "C" or better: Intermediate Accounting I & II, Federal Taxation, Cost Accounting, Accounting Information Systems (AIS), and Auditing. Advanced Accounting is recommended.

**Huaiyu (Peter) Chen**, Ph.D., Associate Professor

**Marsha M. Huber**, Ph.D., Associate Professor

**Karin A. Petruska**, Ph.D., Associate Professor  
Financial accounting and reporting; international accounting; earnings quality and disclosure; analyst following; forensic accounting

**Jeremy T. Schwartz**, Ph.D., Assistant Professor  
Practice-based case studies; public pensions

**Raymond J. Shaffer**, D.B.A., Assistant Professor  
Tax compliance and theory; government and nonprofit accounting issues

**David E. Stout**, Ph.D., Professor  
Accounting curriculum development; practice-based case studies; cross-disciplinary studies

**Fran Marie Wolf**, Ph.D., Professor  
Financial management; advanced financial analysis

**Peter Woodlock**, Ph.D., Professor

COURSE	TITLE	S.H.
Accounting Courses		
ACCT 5814	Federal Taxation 2	3
ACCT 5820	Government and Funds Accounting	3
ACCT 6930	Financial Accounting Regulation	3
ACCT 6945	Accounting Ethics and Professionalism	2
BUS 6940	Data Analytics and Data Management	3
Capstone Course		4
MBA Courses		
FIN 6902	Financial Accounting and Finance for Decision Making	1
FIN 6923	Corporate Financial Management	2
FIN 6953	Advanced Financial Analysis	3
MGT 6945	Business Process Integration	2

MBA 6931	Effective Business Communication	1
Graduate Elective		3
ACCT 6910	Business Internship	
ACCT 6915	Estate Planning	
ACCT 6950	Fraud Examination	
FIN 6945	Business Valuation	

**Total Semester Hours** 30

## Learning Outcomes

1. Acquire advanced knowledge of accounting and finance, which prepares graduates to sit for the CPA (Certified Public Accountant) exam and/or CMA (Certified Management Accountant) exam.
2. Demonstrate broad management competencies (e.g., leadership, business processes, and marketing of professional services).
3. Recognize and address ethical and social responsibility issues to be considered in a business context.
4. Communicate clearly, logically, and persuasively in both oral and written formats.
5. Identify and use accounting and tax resources to support decision making.