**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 State Board of Accountancy requirements to sit for the Uniform CPA Examination and Pennsylvania State Board of Accountancy to be licensed as a CPA. The 30-hour MAcc program can be completed in two semesters of full-time study if started fall semester, or may be completed on a part-time basis.

**Admission Requirements**

Students with a minimum overall GPA of 3.0 and a minimum accounting GPA of 3.0 will be granted direct admission into the MAcc Program. Students with an overall GPA or accounting GPA between 2.7 and 2.99 may be granted provisional admission as provided by YSU Graduate College admission policies. Students with a GPA below 2.7, either overall or in accounting, will be required to pass foundational coursework to be considered for admission to the MAcc Program and as a requirement for provisional admission. Students with an overall GPA below 2.7 will be required to take the GMAT (preferred) or GRE to be considered for admission. Students who are required to take the GMAT must score at least 1000 points based upon the following formula: (GPA x 200) + GMAT (or GRE converted to GMAT equivalent) score to be considered for admission.

As part of the online Graduate Admission application and College of Graduate Studies requirements, applicants to the MAcc Program should submit a letter of application and a current resume/vita.

Students without an undergraduate major in accounting must have completed the following prerequisite coursework with a grade of "C" or better: Intermediate Accounting I & II, Federal Income Taxation, Cost Accounting, Accounting Information Systems (AIS), and Auditing. The Program Director will oversee the admission process to ensure student success and overall high-quality of the MAcc program.

Students with a major in accounting where the relevant undergraduate accounting coursework (major accounting courses) was taken more than five years ago and/or do not have recent, substantial, relevant accounting experience (as judged by the Program Director) will be required to take foundational coursework to be successful in the MAcc Program.

Due to differences in accounting regulations and practices globally, students from an international university where the nature of the accounting coursework is not substantially similar to YSU courses and/or where the international university is not accredited by a recognized United States accrediting organization will be required to take foundational coursework to be successful in the MAcc Program.

**Learning Outcomes**

1. Acquire advanced knowledge of accounting.
2. Recognize ethical issues considered in a business context.
3. Be able to communicate in a business appropriate manner.
4. Utilize relevant information resources to support decision making.

**Graduate Courses**

<table>
<thead>
<tr>
<th>COURSE</th>
<th>TITLE</th>
<th>S.H.</th>
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<tbody>
<tr>
<td>ACCT 5814</td>
<td>Federal Taxation 2</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 5820</td>
<td>Government and Funds Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6930</td>
<td>Financial Accounting Regulation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6908</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6945</td>
<td>Accounting Ethics and Professionalism</td>
<td>2</td>
</tr>
<tr>
<td>MGT 6945</td>
<td>Business Process Integration</td>
<td>3</td>
</tr>
<tr>
<td>BUS 6940</td>
<td>Data Analytics and Data Management</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 6970</td>
<td>Capstone Experience</td>
<td>1</td>
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</tbody>
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Total Required Hours: 21

Elective Hours: 9

**Recommended CPA Track - Take All or Mix with Other Elective Options**

<table>
<thead>
<tr>
<th>COURSE</th>
<th>TITLE</th>
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<tbody>
<tr>
<td>ACCT 6971</td>
<td>Regulation Theory Review and Practice</td>
</tr>
<tr>
<td>ACCT 6973</td>
<td>Business Environment &amp; Concepts Theory Review and Practice</td>
</tr>
<tr>
<td>ACCT 6974</td>
<td>Financial Accounting Theory Review and Practice</td>
</tr>
</tbody>
</table>

Total Program Hours: 30

Graduate Elective Course Options

<table>
<thead>
<tr>
<th>COURSE</th>
<th>TITLE</th>
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<tbody>
<tr>
<td>ACCT 6910</td>
<td>Business Internship</td>
</tr>
<tr>
<td>ACCT 6917</td>
<td>MAcc Income Tax Preparation</td>
</tr>
<tr>
<td>ACCT 6915</td>
<td>Estate Planning</td>
</tr>
<tr>
<td>ACCT 6950</td>
<td>Fraud Examination</td>
</tr>
<tr>
<td>ACCT 6968</td>
<td>Special Topics in Accounting</td>
</tr>
<tr>
<td>FIN 6945</td>
<td>Business Valuation</td>
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</tbody>
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**Degree Requirements**

ACCT 5814 Federal Taxation 2 3 s.h.

Study of current Federal income tax law applying to proprietorships, corporations, S corporations, and partnerships. Includes fundamentals of researching tax law and preparing business tax returns. 2.5 overall GPA. 

**Prereq.:** "C" or better in ACCT 4813.

ACCT 5820 Government and Funds Accounting 3 s.h.

Generally accepted accounting principles for not-for-profit and governmental organizations as established by the appropriately recognized, standard-setting bodies. Includes state and local governments, school districts, colleges and universities, hospitals, voluntary health and welfare organizations, and others. 

**Prereq.:** "C" or better in ACCT 3701 and 2.5 overall GPA.

ACCT 6901 Financial Accounting Decision Making 2 s.h.

A survey of the fundamental concepts of financial accounting employed by general managers. 

**Prereq.:** Permit required.
ACCT 6905  Business Tax Planning and Research 1  3 s.h.
A study of the tax planning process and how it relates to employee and
employer matters including, but not limited to, the alternative minimum
tax, personal holding companies, unreasonable accumulations of earnings,
derrecapture, retirement structuring, tax credits, taxation of
international persons, and estate tax issues, including both lifetime and
testamentary transfers. Paper and electronic research media will be utilized
along with various formats for presentation of results.
Prereq.: ACCT 5814 or equivalent.

ACCT 6908  Auditing Theory and Practice  3 s.h.
A study of auditing standards and procedures, use of statistical and other
quantitative techniques, and auditing electronic data processing installations.
Other topics include practice before the Securities and Exchange Commission,
special reporting problems, current developments in auditing, professional
ethics and responsibilities, and extensions of the attest function.
Prereq.: ACCT 4808 Auditing or equivalent.

ACCT 6909  Management Information and Control Systems  3 s.h.
A study of the formalized set of interrelated methods, procedures, and
equipment utilized in developing, processing, storing, and reporting business
financial and statistical information. The major emphasis is on computerized
systems, although some attention is also given to manual operations and/or
subsystems.
Prereq.: MGT 6900 and FIN 6900 or equivalent.

ACCT 6910  Business Internship  1-3 s.h.
Provides graduate students the opportunity to relate theory to practice through
on-the-job work experience with a participating organization. The internship
will serve as an elective MBA course.
Prereq.: Completion of level I MBA coursework and six semester hours of level
II MBA coursework.

ACCT 6912  Advanced Management and Cost Accounting  3 s.h.
An examination of the managerial uses of accounting information for planning
and control, and an investigation of cost accounting theory and practice.
Prereq.: ACCT 3711 Cost Accounting or equivalent.

ACCT 6915  Estate Planning  3 s.h.
A study of estate and gift tax law including tax return preparation. Emphasis
on the importance of estate planning and the devices available for use in such
planning, and effective uses of lifetime gifts, trusts, life insurance, pension
plans, profit sharing, and other fringe benefit plans. The effects of state
inheritance tax and property laws upon estate planning will be included.
Prereq.: "C" or better in ACCT 4813 or equivalent.

ACCT 6917  MACc Income Tax Preparation  3 s.h.
Students prepare basic and complex tax returns (including small business
and rental returns) for taxpayers from the university and community, provide
guidance to undergraduate students, and assist in training and administration
of the VITA (Volunteer Income Tax Preparation) program, including efileing
returns.
Prereq.: graduate standing.

ACCT 6922  Cost Based Decision Making  3 s.h.
Insights into a company's product costs (including those considered direct
and indirect), its fixed and variable costs (and ways to identify these) and an
understanding of its controllable and non-controllable costs all are necessary
to effectively manage an organization. This course focuses on these concepts
and how they can be used when making business decisions.

ACCT 6925  Oil and Gas Accounting  3 s.h.
A study of the accounting and taxation principles and procedures of the
petroleum industry. Topics include exploration, leasing, drilling and production
problems.
Prereq.: "C" or better in ACCT 2603 or FIN 6902.

ACCT 6930  Financial Accounting Regulation  3 s.h.
The major objective of the course is to enable students to understand both the
theoretical and practical aspects of compliance and regulation. Emphasis is
on financial statement regulation and standard setting, including differences
in financial measurement and reporting practices that exist in the U.S. and
internationally. The course will examine how effective governance systems are
implemented within all forms of organizations.
Prereq.: Graduate standing.

ACCT 6935  Research Accounting and Tax  3 s.h.
A study of the practical research process, providing useful guidance and
information in conducting professional accounting and tax research. A broad
range of case analyses allows a focus on current topics in the accounting
profession.
Prereq.: "C" or better in ACCT 3702 and ACCT 4813.

ACCT 6940  Data Analytics for Accounting  3 s.h.
Course emphasis is on knowledge and skills required by accountants and
managers to collect, manage, query, analyze extremely large volumes of data
in various formats from numerous sources. Focus will be given to results that
management of data brings to an organization. It will cover a broad spectrum
of topics chosen from the following: database management, descriptive
statistics, predictive analytics, through data discovery, data merging &
cleaning, data visualization, ethics data quality, and advanced data modeling.
It will include hands-on use of available software found in industry practices
such as SAS and Tableau, with an emphasis on spreadsheets and coding
skills.
Prereq.: Graduate standing.

ACCT 6945  Accounting Ethics and Professionalism  2 s.h.
This course will include coverage of professional ethics in accounting, practice
development in accounting (including services marketing), and accounting-
related career success skills. The course will be a combination of personal
reflection, cases, lectures, outside guests (from accounting firms and entities
and those that hire them), and a project identifying a development challenge
faced by accountants with recommendations on what should be done.
Prereq.: Graduate Standing.

ACCT 6950  Fraud Examination  3 s.h.
A study of occupational fraud and abuse. Topics include asset
misappropriation schemes, corruption, and fraudulent statements, including
fraudulent financial statements. Coverage includes implications for the fraud
examiner and corporate management.
Prereq.: ACCT 2602 or FIN 6902.

ACCT 6960  Seminar in Accounting  2 s.h.
Specific topics selected by the staff from timely and controversial work
published in the field.
Prereq.: All core courses, plus at least six hours (6900-level) in accounting or
permission of instructor.

ACCT 6968  Special Topics in Accounting  1-3 s.h.
Topics may vary from semester to semester and will be announced with
prerequisites and hours. May be repeated.

ACCT 6970  Capstone Experience  1 s.h.
A culmination of learning experiences necessary for accounting professionals.
An integrative case study project will be required. Program level assessment
will be a component of this course, both in terms of technical knowledge and
other program-level learning goals including written and oral communication.
Prereq.: Permission of MACc Director.

ACCT 6971  Regulation Theory Review and Practice  2 s.h.
A culmination of learning experiences in the regulation area (federal taxation
and business law) necessary for accounting professionals, with a strong
emphasis placed upon the CPA (Certified Public Accountant) exam in the
regulation areas. An integrative, practice-based project in federal tax and/or
business law will be required.
Prereq.: Admission into the MACc program.
ACCT 6972  Audit Theory Review and Practice  2 s.h.
A culmination of learning experiences in the auditing area necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the financial accounting areas. An integrative, practice-based project in auditing will be required.
Prereq.: undergraduate major in accounting or its equivalent.

ACCT 6973  Business Environment & Concepts Theory Review and Practice  2 s.h.
A culmination of learning experiences in the business environment and concepts (BEC) area necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the BEC areas. An integrative, practice-based project in the BEC areas will be required.
Prereq.: Admission into the MAcc program.

ACCT 6974  Financial Accounting Theory Review and Practice  2 s.h.
A culmination of learning experiences in the financial accounting area necessary for accounting professionals, with a strong emphasis placed upon the CPA (Certified Public Accountant) exam in the financial accounting area.
An integrative, practice-based project in financial accounting will be required.
Prereq.: undergraduate major in accounting or its equivalent.

ACCT 6975  Business Tax Planning 2  2 s.h.
This course continues the study of income tax laws concerning corporations generally, including Subchapter S corporations, corporate reorganizations, partnership taxation, and tax administration and practice.
Prereq.: ACCT 6905.

ACCT 6980  Governmental and Nonprofit Accounting  2 s.h.
A study of accounting systems for federal, state, and local governmental agencies and other not-for-profit organizations. (Not available for credit to students who have had ACCT 4820.)
Prereq.: FIN 6900 Government and Funds Accounting or equivalent.

ACCT 6996  Research Problems  1-4 s.h.
Special research project under the supervision of a graduate faculty member. Credit will be determined in each case in light of the nature and extent of the project.
Prereq.: Fifteen hours of level II MBA coursework or permission of MBA director.