

Master of Accountancy, M.Acc

The Master of Accountancy (MAcc) degree prepares students for professional positions in accounting with potential for advancement throughout their career. It qualifies students for entry-level positions in public accounting, industry, government, and not-for-profit organizations. The MAcc qualifies students to sit for the Uniform CPA Examinations in the State of Utah, a necessary step in becoming a Certified Public Accountant (CPA). It also provides a base to pursue related certifications as Certified Internal Auditor (CIA), Certified Management Accountant (CMA), and Certified Fraud Examiner (CFE). Ultimately, a MAcc can lead to a wide variety of significant leadership positions in accounting and business including CFO and CEO.

Matriculation Requirements

1. Application for admission to graduate program with application fee by the established deadline.
2. Submit official transcripts from all universities attended.
3. A bachelor's degree from a regionally accredited college/university, a nationally accredited program, or the international equivalent.
4. A 3.0 cumulative undergraduate GPA or a 3.0 GPA calculated on the last 60 semester hours (90 quarter hours) of undergraduate work.
5. For international students whose native language is not English, submit official TOEFL or IELTS band scores. A TOEFL score of 80 iBT (550 pBT) or higher, or an IELTS band score of 6.5 or higher within the past two years is required.
6. International students must also meet all US government requirements for international students.
7. The university uses a selective admissions process for admitting students to graduate programs. Meeting minimum admissions criteria does not guarantee admission to the graduate program or to the University as a graduate student.
8. Required prerequisite classes to the MAcc program must be taken from a regionally accredited U.S. institution or an AACSB International accredited business program.
9. A minimum average GPA of 3.0 in the prerequisite classes is required. No individual grade for a prerequisite class may be a C or lower. Required prerequisite classes include Acc 3300 and 3510 or their equivalents. Required prerequisite classes also include Acc 3010, 3020, 4110, and 3400 or their equivalents which must cover U.S. financial accounting, auditing, and tax standards and regulations.

Program Requirements

Code	Title	Credit Hours
Total Credit Hours		30
Accounting Certification Core:		
ACC 6400	Taxation of Business Entities	3
ACC 6510	Financial Auditing	3
ACC 6560	Financial Accounting Theory and Research I	3
Financial Leadership Core:		
ACC 6060	Professionalism and Leadership	3
ACC 6300	Advanced Data Analytics in Accounting	3
ACC 6540	Professional Ethics in Accounting and Auditing	3
ACC 6350	Management Control Systems	3
or ACC 6600	Business Law for Accountants	
Elective Requirements:		9 Credits
Select 9 semester credits from the following courses:		9
ACC 6020	Advanced Financial Accounting Applications (3)	
ACC 6030	Financial Accounting and Reporting (3)	
ACC 6130	Case Studies in Auditing (3)	
ACC 6140	Fraud Examination and Forensic Accounting (3)	
ACC 6150	Information Systems Auditing (3)	
ACC 6250	Financial Reporting and Analysis (undefined)	
ACC 6350	Management Control Systems (3) (if not already taken)	
ACC 6410	Tax Research and Procedure (3)	
ACC 6420	Principles of Corporate Tax (3)	

ACC 6430	Advanced Corporate Tax (3)
ACC 6440	Partnership Tax (3)
ACC 6450	Advanced Taxation of Business Entities (undefined)
ACC 6460	Estate and Gift Tax (3)
ACC 6580	Financial Accounting Theory and Research II (3)
ACC 6600	Business Law for Accountants (3) (if not already taken)
ACC 6610	Financial Statement Research and Analysis (3)
ACC 679R	Special Topics in Accounting (3)
Other master's level course as approved by the program	

Graduation Requirements

1. A minimum of 30 credit hours shall be completed.
2. Graduate coursework shall be completed within a six-year period
3. Credit for courses in which a student earns a grade of C- or lower shall not be applied toward any master's degree or graduate certificate program.
4. A cumulative grade-point average of 3.0 or higher shall be maintained in graduate program courses.
5. Graduate credits accepted from another regionally accredited institution or equivalent shall have been completed within four years of the graduate student's matriculation into the graduate program and cannot be older than six years at the time of graduation with a master's degree or graduate certificate from the University.
6. A minimum of 20 of graduate credit hours must be completed at Utah Valley University.

Graduation Plan

This graduation plan is a sample plan and is intended to be a guide. Your specific plan may differ based on your Math and English placement and/or transfer credits applied. You are encouraged to meet with an advisor and set up an individualized graduation plan in Wolverine Track (<http://www.uvu.edu/wolverinetrack/>).

First Year

Semester 1		Credit Hours
ACC 6060	Professionalism and Leadership	3
ACC 6400	Taxation of Business Entities	3
ACC 6510	Financial Auditing	3
ACC 6540	Professional Ethics in Accounting and Auditing	3
Elective		3
Credit Hours		15
Semester 2		Credit Hours
ACC 6300	Advanced Data Analytics in Accounting	3
ACC 6350 or ACC 6600	Management Control Systems or Business Law for Accountants	3
ACC 6560	Financial Accounting Theory and Research I	3
Elective		6
Credit Hours		15
Total Credit Hours		30

Program Learning Outcomes

1. Perform accounting, auditing, and taxation responsibilities expected of newly licensed Certified Public Accountants.
2. Analyze accounting information to provide recommendations and solutions to business decisions and challenges.
3. Demonstrate professionalism through interpersonal skills and collaboration.
4. Formulate accounting and auditing solutions based on ethical principles.