## MASTER OF PROFESSIONAL ACCOUNTANCY (MPACC)

Section 12(e) of the Public Accountancy Act of 1991 requires that effective September 1, 1997, any applicant wanting to take the uniform CPA examination must have a minimum of 150 semester hours of coursework - with no fewer than 30 semester hours of accounting classes in addition to principles I & II before filing an application. The accounting coursework must include at least 20 hours of accounting classes designed by board rule as core accounting classes.

## **Educational Objectives**

- 1. Prepare the student for entry into the public accounting profession;
- 2. Meet the minimum education requirements for a student to be eligible to take the Certified Public Accountants examination;
- 3. Provide courses which presently licensed certified public accountants may use as continuing professional education.

## MPAcc Accounting Foundation

The student will be required to take up to and including ACC 3330 Intermediate Accounting III prior to taking any MPAcc required courses. The remainder of the MPAcc Foundation coursework will be taken by the student to meet course prerequisites of the Major Curriculum.

Code	Title	Semester Credit Hours
ACC 2301	Intro to Financial Accounting	3
ACC 2302	Intro to Managerial Accounting	3
ACC 3310	Intermediate Accounting I	3
ACC 3320	Intermediate Accounting II	3
ACC 3330	Intermediate Accounting III	3
ACC 3340	Advanced Managerial Accounting	3
ACC 3350	Federal Taxation	3
ACC 3370	Introduction to Accounting Sys	3
ACC 4370	Auditing and Systems	3

<sup>1</sup> The MPAcc Accounting Foundation courses do NOT count toward the thirty hours needed to complete the MPAcc degree.

Students graduating with a major in accountancy from a university in which the business program is accredited by the AACSB International automatically satisfy the foundation requirements.

Semester	Title	Code
Credit		
Hours		

Major Curriculum <sup>1</sup>			
ACC 5315	Advanced Accounting	3	
ACC 5325	Sem in Managerial Accounting	3	
ACC 5330	Advanced Taxation	3	
ACC 5344	Sem in Ethics for Accountants	3	
ACC 5370	Seminar in Auditing	3	

Total Semester Credit Hours	30
Select two Graduate level Business courses	6
Select two masters level accounting courses <sup>2</sup>	6
ACC 5392 Advanced Accounting Research	3

<sup>1</sup> To remain in good standing, students must maintain a minimum *GPA of* 3.00/4.00 ("B") for the courses listed.

<sup>2</sup> Students who plan to take the CPA exam in the State of Texas need to take ACC 5344, and ACC 5392, Accounting Research. In addition, the student must take a business communication course such as BA 3301, Professional Written Communications, or an equivalent.