

BILL AND VIEVE GORE SCHOOL OF BUSINESS PROGRAMS

MASTER OF ACCOUNTANCY (MACC)

Faculty & Staff

- **Dax Jacobson**, Dean
- **Chelsea Dye**, MACC Program Director

The Master of Accountancy is designed to meet the needs of students interested in a professional career in accounting. Students completing this program will be well-prepared to sit for the CPA exam and positioned to accept high-level leadership roles in either public accounting or corporate environments. For CPA licensure in Utah, an applicant must pass the four sections of the CPA exam, complete 2000 hours of accounting-related experience under a CPA, and meet minimum education requirements. The education requirement may be satisfied by completion of an undergraduate and graduate degree in accounting from an AACSB or ACBSP accredited program.

Program Goals

Upon completion of the Master of Accountancy, students will be able to:

- Demonstrate a mastery of accounting fundamentals and professional standards within the core accounting areas:
 - Financial Accounting
 - Managerial/Cost Accounting
 - Tax
 - Audit
- Analyze and evaluate ethical situations that might arise in a professional environment.
- Communicate effectively in writing, orally and interpersonally.
- Analyze complete financial problems, make reasonable assumptions, and develop and support appropriate solutions.

Program Requirements

The program requires 30 credits for those students who have completed a bachelor's degree in Accounting or 26 hours for students who have completed required courses as Early Entrants to the MACC Program. It is expected that these students will complete the program in one calendar year. Students with other academic preparation are also encouraged to apply, and complete additional credits of prerequisite course work. Admitted students will be officially informed which, if any, prerequisite classes are required at the time of admission. Admission to the program is possible during Fall, Spring and Summer semesters. The typical expected credit load per semester is 12 credits in Fall, 12 credits in Spring, and 6 credits in the Summer. The typical expected Spring credit load will be reduced to 8 credits for Early Entrants to the MACC Program.

Requirement Description	Credit Hours	Prerequisites
I. Prerequisite Courses	24*	
For students without a Bachelor's Degree in Accounting*		
ACCT 350 Intermediate Accounting I	4	ACCT 313
ACCT 364 Intermediate Accounting II	4	ACCT 350
ACCT 374 Cost Accounting	4	ACCT 213
ACCT 454 Auditing	4	ACCT 360
ACCT 467 Accounting Information Systems	4	ACCT 313, BUSI 300
ACCT 474 (or ACCT 471/472) Individual Income Tax	4	ACCT 313
II. Required Courses	22	
MACC 602 Information Technology in the Business Environment	2	
MACC 603 Financial Accounting Research	2	
MACC 604 Governmental and Non-Profit Accounting	2	
MACC 608 Auditing and Attestation	2	
MACC 611 Advanced Federal Taxation	2	
MACC 612 Accounting Analytics	2	
MACC 620 Accounting Ethics	2	
MACC 622 Taxation of Corporations I	2	

Requirement Description	Credit Hours	Prerequisites
MACC 624 Taxation of Pass-Through Entities I	2	
MBA 605C Communication and Teamwork	2	
MBA 630C Managerial Accounting	2	
MACC Electives	4	
MBA Electives	4	
Total Hours for the MACC Program	30	

*Students entering with a bachelor's degree in Accounting from an AACSB or ACBSP accredited institution will not be required to take prerequisites. Students without a bachelor's degree as specified will be notified by the program director which prerequisite classes will be required based upon a review of transcripts. For an initial assessment, please contact the MBA & Graduate Program Operations Director, or the Graduate Business Programs Advisor. Prerequisite courses are charged at the undergraduate tuition rate.

Recommended Plan of Study

	Fall Semester	Spring Semester	Summer Semester
Block 1	MACC 624 MBA 630C	MACC 604 MBA 605C MBA Elective	MACC Elective MACC 608
Block 2	MACC 611 MBA 622 MACC Elective	MACC 602 MACC 620 MBA Elective	
Full Semester	MACC 603		MACC 612