



**MASTER OF ACCOUNTING PROGRAM FOR
NONBUSINESS UNDERGRADUATE MAJORS**

**FLORIDA STATE UNIVERSITY
COLLEGE OF BUSINESS**



Dear MAcc Candidate:

Thank you for your interest in our Master of Accounting (MAcc) program for nonbusiness majors. Individuals with degrees in nonbusiness areas who obtain an advanced degree in accounting possess a blend of skills that is useful in the complex business environment of today. We believe that we have an excellent program in accounting and our graduates are well prepared for careers in any field of accounting. This program is designed to help the candidate meet the educational requirements to take the CPA Exam and to become a Certified Public Accountant in Florida and most other jurisdictions.

Our MAcc degree for nonbusiness majors will take about two years (six semesters) for most students. The first three semesters are devoted to completing undergraduate foundation requirements including undergraduate accounting classes (See attached list of foundation courses). If you have completed an undergraduate degree, and meet admission requirements (generally a 3.0 GPA and a 550 on the GMAT), you can apply to the MAcc program for admission. During the program, you must maintain a 3.0 GPA for the foundation requirements as well as graduate work.

Candidates who have a business degree, or have a nonbusiness degree but have taken listed foundation courses, will have their transcripts evaluated to determine the required remaining foundation courses to be taken.

As with other candidates, a major from one of the following four will be chosen prior to beginning graduate work: assurance services, corporate accounting, accounting information systems, or taxation. Departmental financial aid consideration is made only for the three semesters of graduate work and is awarded on a competitive basis. Financial aid from other sources may be available while pursuing the foundation courses. Contact the FSU Financial Aid office for more information.

If you would like to discuss the program further, please call me for an appointment. Also, visit our web site at macc.fsu.edu.

Sincerely,

Gregory J. Gerard
MAcc Program Advisor
RBB 346

FLORIDA STATE UNIVERSITY
MASTER OF ACCOUNTING PROGRAM FOR NONBUSINESS
UNDERGRADUATE MAJORS

FIRST YEAR: Foundation Courses (Assumes student has ACG 2021 or equivalent basic accounting course)

Semester 1

| | |
|----------|--|
| ACG 3101 | Financial Accounting and Reporting I |
| ACG 3341 | Cost Accounting I |
| MAC 2233 | Calculus for Business and the Nonphysical Sciences |
| QMB 3200 | Quantitative Methods for Business Decisions |
| ECO 2023 | Economics of the Price System |

Semester 2

| | |
|----------|---------------------------------------|
| ACG 3111 | Financial Accounting and Reporting II |
| ACG 3351 | Cost Accounting II |
| ACG 4401 | Accounting Information Systems |
| ECO 2013 | Economics of the National Economy |
| BUL 3330 | Law for Accountancy |

Semester 3

| | |
|----------|-----------------------------------|
| ACG 4632 | Auditing Theory and Application I |
| TAX 4001 | Federal Tax Accounting I |
| MAN 3240 | Organizational Behavior |
| MAR 3023 | Basic Marketing Concepts |
| FIN 3403 | Financial Management of the Firm |

SECOND YEAR: Master of Accounting Program (33 hours)

ADDITIONAL INFORMATION
MAcc Program for Nonbusiness Majors

1. It is not necessary for a student to obtain a second undergraduate degree in accounting to complete the MAcc Program. Completion of the accounting foundation courses and the MAcc Program is expected to allow students to meet the CPA licensing requirements in most states including Florida.
2. The above program requires that entering students have knowledge of basic principles of accounting (e.g., ACG 2021) and possess basic computer skills. Either prior course work or self-study may satisfy these requirements.
3. Certain College and Departmental requirements are waived for students entering this program. Specifically:
 - MAC 2233 will be accepted as a corequisite rather than a prerequisite for ACG 3341.
 - Financial Accounting and Reporting III (ACG 4201) is not required as a foundation course; however, this course may be taken as an accounting elective in the MAcc Program.
5. A second business law course is required to become licensed as a CPA in Florida. Students may wish to add BUL 3350 as an additional foundation course or plan to take BUL 5810 as a graduate course elective.
6. Students who wish to attend on a part-time basis may proceed through the program at a slower pace; however, courses must be taken in the appropriate sequences so that prerequisites are met.
7. Students who have graduated with a business major or with course work that may satisfy certain foundation requirements should meet with the MAcc Program Advisor to have their transcripts evaluated.
8. Prospective international students must report an acceptable TOEFL score. Those candidates should communicate with the FSU International Center to ensure that they meet all other requirements for international students.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

ASSURANCE SERVICES MAJOR

Required Courses

ACG 5135 Financial Accounting Theory and Standard Setting
ACG 5635 Auditing Theory & Application II
ACG 5505 Government and Not-for-Profit Accounting and Auditing
ACG 5695 Challenges in Professional Accounting
ACG 5458 Emerging Technologies in Accounting and Auditing
QMB 5755 Studies in Operations Research
MAN 5716 Business Conditions Analysis

Elective Courses*

One nonaccounting elective
Two additional accounting or nonaccounting electives
One of the following two courses:
 ACG 5405 Advanced Accounting Information Systems or
 ACG 5466 Enterprise Systems and Accounting

TOTAL REQUIREMENTS -- Eleven courses (at least 33 hours)

* **Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. Students selecting a TAX elective should take TAX 5015 to optimize coverage of material on the CPA exam. (TAX 5015 is typically offered in the spring semester). **Nonaccounting** electives may be selected from business graduate courses except that online MBA courses are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as nonaccounting graduate electives, with the approval of the Master of Accounting advisor.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

ACCOUNTING INFORMATION SYSTEMS MAJOR

Required Courses

ACG 5405 Advanced Accounting Information Systems
ACG 5458 Emerging Technologies in Accounting and Auditing
ACG 5466 Enterprise Systems and Accounting
ISM 4113 Management Information Systems Analysis and Design (Graduate DIS)
ISM 4220 Information and Communications Systems Management (Graduate DIS)
ISM 5021 Information and Technology Management
MAN 5716 Business Conditions Analysis
QMB 5755 Studies in Operations Research

Elective Courses*

Two accounting electives
One accounting elective or nonaccounting elective

TOTAL DEGREE REQUIREMENTS -- Eleven courses (at least 33 hours)

* **Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. Students selecting a TAX elective should take TAX 5015 to optimize coverage of material on the CPA exam. (TAX 5015 is typically offered in the spring semester). **Nonaccounting electives** may be selected from business graduate courses except that online MBA courses are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as nonaccounting graduate electives, with the approval of the Master of Accounting advisor.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

CORPORATE ACCOUNTING MAJOR

Required Courses

ACG 5356 Advanced Management Accounting
TAX 5015 Federal Tax Accounting II
QMB 5755 Studies in Operations Research
MAN 5716 Business Conditions Analysis

Elective Courses

Two of the following three accounting courses:

ACG 5405 Advanced Accounting Information Systems
ACG 5458 Emerging Technologies in Accounting and Auditing
ACG 5466 Enterprise Systems and Accounting

One finance course from the following list:

FIN 5425 Problems in Financial Management
FIN 5515 Investment Management and Analysis
FIN 5605 Multinational Financial Management
FIN 5935 Financial Modeling & Forecasting

Two accounting electives*

Two additional accounting or nonaccounting electives*

TOTAL REQUIREMENTS -- Eleven courses (at least 33 hours)

***Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. However, TAX 5015 (Federal Tax Accounting II) provides broad coverage of tax issues and students electing additional TAX courses should discuss the issue with the Master of Accounting advisor. **Nonaccounting electives** may be selected from business graduate courses except that online MBA courses are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as nonaccounting graduate electives, with the approval of the Master of Accounting advisor.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

TAXATION MAJOR

Required Courses

TAX 5065 Research in Federal Taxation
TAX 5105 Seminar in Corporate Income Taxation I
TAX 5205 Seminar in Partnership Taxation
TAX 5405 Seminar in Federal Taxation of Estates & Gifts
QMB 5755 Studies in Operations Research
MAN 5716 Business Conditions Analysis

Elective Courses*

Two accounting electives
One nonaccounting elective
Two additional accounting or nonaccounting electives

TOTAL REQUIREMENTS -- Eleven courses (at least 33 hours)

***Accounting electives** may be any 5000-level ACG course except ACG 5026. TAX 5015 (Federal Tax Accounting II) may not be taken for credit by tax majors. **Nonaccounting electives** may be selected from business graduate courses except that online MBA courses are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as nonaccounting graduate electives, with the approval of the Master of Accounting advisor.