

Accountancy, MAcc

For additional information about graduate programs within the College of Business, please contact the Director of Graduate Programs, Jennifer Pettitt, at GradBiz@uah.edu (gradbiz@uah.edu). Information about the application process can be found in the Admissions section of the Graduate catalog.

Degree Requirements

The MAcc program normally consists of 33 semester hours of graduate coursework. The program includes a minimum of 18 semester hours of accounting (including at least 15 semester hours at the 600-level) and a minimum of 12 semester hours in other disciplines (including at least 9 semester hours at the 600-level). The accounting theory class, ACC 680, should be taken toward the end of the student's program, must be taken at UAH, and must be completed with a grade of A or B (including an average of at least B on all individual components). A maximum of 12 semester hours of graduate work may be transferred from another institution.

Program prerequisites may be satisfied by either of the following:

1. possession of a Bachelors degree in accounting from an AACSB accredited institution or
2. possession of a Bachelors degree and satisfactory (i.e., "C" or higher) completion of the following list of basic skills, business foundation, and accounting courses.

Basic skills and business foundation:

| Code | Title | Semester Hours |
|------------------------------|---|----------------|
| Program Prerequisites | | |
| | Written and oral communications | |
| | Calculus | |
| | Computer Applications | |
| | Statistical analysis | |
| | Legal environment of business | |
| | Principles of accounting (financial and managerial) | |
| | Principles of economics | |
| | Principles of finance | |
| | Principles of marketing | |
| | Operations management | |
| | Organizational theory, behavior, and environment | |

The MAcc curriculum consists of three required courses and eight elective courses. A sample program is presented below including four specific required courses needed to be eligible to sit for the CPA exam in Alabama.

| Code | Title | Semester Hours |
|---|---|----------------|
| Accounting Prerequisites | | |
| ACC 307 | ACCOUNTING INFORMATION SYS | |
| ACC 310 | INTERM FINANCIAL ACCT I | |
| ACC 311 | INTERM FINANCIAL ACCT II | |
| ACC 313 | INDIVIDUAL/SMALL BUS INCOME TA | |
| ACC 414 | COST ACCOUNTING | |
| ACC 431 | PRINCIPLES OF AUDITING | |
| MAcc Required Courses ¹ | | |
| ACC 614 | COST MANAGEMENT | 9 |
| ACC 607 | ADV ACC INFORMAT SYSTEMS | |
| ACC 680 | FINANCIAL ACCOUNTING THEORY | |
| MAcc Electives ¹ | | |
| ACC 6xx | Accounting elective or thesis ^{2,3} | 6 |
| ACC xxx | Accounting elective, 500- or 600-level ³ | 3 |
| Electives | Non-Accounting electives 600-level courses | 9 |
| Electives | Non-accounting elective, 500- or 600-level | 3 |

| | | |
|----------------------|----------------------------------|----|
| Electives | Free elective, 500- or 600-level | 3 |
| Total Semester Hours | | 33 |

- 1 Students must take a minimum of 18 semester hours of Accounting with at least 15 of those semester hours at the 600-level. They must also take a minimum of 12 semester hours of non-accounting courses with at least 9 semester hours at the 600-level.
- 2 Thesis option reduces the required semester hours to 30 semester hours. Students may eliminate a 500-level non-accounting elective.
- 3 ACC 600 or ACC 602 may not be used in the MAcc program.

CPA Examination in Alabama

Students planning to sit for the CPA examination in Alabama must complete the subject matter shown below. The courses can be counted as electives in the MAcc.

| Code | Title | Semester Hours |
|-----------------------|---|----------------|
| BLS 511 | BUS LAW FOR ACCOUNTANTS | 3 |
| ACC 513 or ACC 520 | CORP/PARTNERSHIP/ESTATE TAXES STATE AND LOCAL TAXATION | 3 |
| ACC 517 | ACC FOR STATE/LOCAL GOV/NON-PR | 3 |

Thesis Option

A thesis option requiring 30 semester hours of graduate work, including 6 semester hours of thesis credit is available. Students interested in this option should contact the Director of Graduate Programs, BAB 102, 256.824.6681, before completing 12 semester hours of graduate study.

Transfer Credit

Up to 12 semester hours of graduate credit taken at other universities may be transferred to meet MAcc degree requirements. Inquiries about the transferability of specific courses should be directed to the Director of Graduate Programs, who will consult with the faculty to determine whether the content of the class will be accepted for transfer credit.