



-College Document # _____ UCC Document # 240
Review Type: Edit **X** Exp Full

CATALOG YEAR 2013-2014

COLLEGE/SCHOOL/SECTION: A. R. Sanchez School of Business-MPAcc

Course: Add: Delete:
(check all that apply) Change: Number Title SCH Description Prerequisite

Response Required: New course will be part of major minor as a required
or elective course

Response Required: New course will introduce , reinforce , or apply concepts

If new, provide Course Prefix, Number, Title, **Measurable** Student Learning Outcomes, SCH Value, Description, prerequisite, and lecture/lab hours if applicable. If in current online catalog, provide change and attach text with changes in red and provide a brief justification.

Program: Delete: Add: Change: Attach new/changed Program of Study description and 4-year plan. If in current online catalog, provide change and attach text with changes in red.

Program Learning Outcomes: Add: Change: Attach listing of program learning outcomes.

Minor: Add: Delete: Change: Attach new/changed minor. If in current online catalog, provide change and attach text with changes in red.

College Introductory Pages: Add information: Change information:
Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

Other: Add information: Change information: Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

MASTER OF PROFESSIONAL ACCOUNTANCY (MPAcc)¹

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 FOUNDATION²

The following or equivalent courses must be completed before the student will be permitted to take the MPAcc required courses:

- ACC 2301 Introduction to Financial Accounting
- ACC 2302 Introduction to Managerial Accounting
- ACC 3310 Intermediate Accounting I
- ACC 3320 Intermediate Accounting II
- ACC 3330 Intermediate Accounting III
- ACC 3340 Advanced Managerial Accounting

ACC 3350 Federal Taxation
ACC 3370 Introduction to Accounting Systems
Three additional hours of upper division accounting.

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

MAJOR CURRICULUM

24 SCH

ACC 5315 Advanced Accounting
ACC 5325 Seminar in Managerial Accounting
ACC 5330 Advanced Taxation
ACC 5335 Seminar in Government and Not for Profit Accounting
ACC 5350 Accounting Theory
ACC 5370 Seminar in Auditing

Two masters level accounting courses, except ACC 5300.³

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

TWO GRADUATE LEVEL BUSINESS COURSES

6 SCH

TOTAL

30 SCH

¹Section 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.

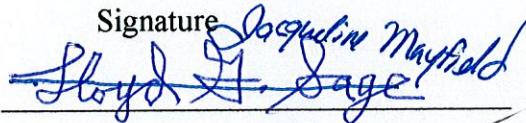
²The MPAcc Accounting Foundation courses do NOT count toward the thirty hours needed to complete the MPAcc degree.

³Students who plan to take the CPA exam in the State of Texas need to take ACC 5344, *Seminar in Ethics for Accountants*, unless they have completed ACC 4344, *Ethics for Accountants*, and ACC 5392, *Advanced Accounting Research*, unless they have completed ACC 4392, *Accounting Research*. In addition, the students have to take a business communications course, such as BA 3301, *Professional Written Communications* or equivalent.

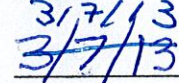
Approvals:

Chair
Department Curriculum Committee

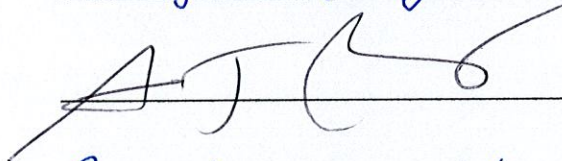
Signature



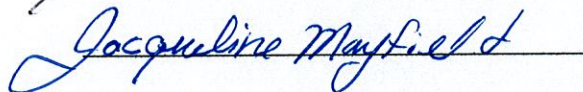
Date

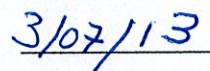


Chair
Department



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