CATALOG YEAR 2015-2016

COLLEGE/SCHOOL/SECTION: A.R. Sanchez, Jr. School of Business

Course: Add: ___ Delete: ___ Delivery: ___
(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

Response Required: Grade Type ___ Normal (A-F) ___ CR/NC ___ P/F

Shortened Course Format: Equivalent Student Learning Outcomes verified: ___

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.


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.

Approvals: Signature Date
Chair Department Curriculum Committee
Antonio J Rodriguez 2/29/2015
Chair Department
Dean College Curriculum Committee
R. Stephen Sears 2/29/2015
Provost
2014
MASTER OF PROFESSIONAL ACCOUNTANCY (MPAcc)\textsuperscript{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 FOUNDATION\textsuperscript{2}

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

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.

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
ACC 4370 Auditing and Systems
Three additional hours of upper-division accounting.

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.

Justifications for changes to the MPAcc foundation:

- It was determined that not all prerequisite courses are needed to move forward with some of the graduate accounting courses.
- Specified ACC 4370 as the upper division accounting course since ACC 5370, course in the major curriculum, requires the prerequisite ACC 4370.
MAJOR CURRICULUM

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 5344 – Seminar in Ethics for Accountants
ACC 5370 - Seminar in Auditing
ACC 5392 – Advanced Accounting Research

Two masters level accounting courses, except ACC 5300.

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 3344, Ethics for Accountants, and ACC 5392, Advanced Accounting Research, unless they have completed ACC 4392, Accounting Research. In addition, the student must take a business communication course such as BA 3301, Professional Written Communications, or an equivalent.

Justification: curriculum changes designed to ensure that all MPAcc graduates will have taken the courses required to be CPA-eligible when they graduate.