

Master of Accountancy Program

A MAcc Program for Today's Accountant

Overview

The Master of Accountancy (MAcc) Program offered by the Graduate School of Business at Gardner-Webb University is structured to prepare today's accountant for the significant changes that are impacting the accounting profession. The MAcc is recognized as the professional graduate degree designed to enhance effectiveness in upper-level accounting and financial positions in public accounting, private industry, or government.

The flexibility of the MAcc degree provides for the creation of several career-specific degree tracks. Among the degree tracks available are general accounting and taxation. While some tracks are accomplished primarily through selected course work, other tracks require selection of complimentary graduate business (non-accounting) courses. Graduates of the MAcc program should meet the new North Carolina requirements for professional licensure. Courses are offered in the evenings as well as several offered online, to accommodate working professionals.

The 30 credit-hour curriculum includes 18 hours of graduate accounting courses and 12 hours of supporting graduate business (non-accounting) course work. The 18-month outline of courses has a logical sequence progressing from required courses of advanced accounting information systems, advanced auditing, accounting theory practice, tax research/planning to courses in major emphasis areas. No specific courses are required in the graduate business (non-accounting) course work, thus creating a flexible degree program that can be tailored to the individual career path. The 12 hours of graduate business (non-accounting) courses may be used to concentrate in a second area of expertise or to broaden the student's graduate business education.

Additionally, the student must have successfully completed a baccalaureate degree in accounting or the completion of the following prerequisites or equivalents:

- Intermediate Accounting I & II
- Cost Accounting
- Auditing
- Individual Income Tax Accounting

MAcc foundation courses may be taken in place of the accounting prerequisites. Students who have not completed the requirement may be given provisional admission, and after satisfactorily completing the foundation courses at Gardner-Webb University or elsewhere, will be granted full admission.

Why Do I need a MAcc Degree?

- Prepare you for careers in accounting with advanced training in specific areas built on a broad understanding of accounting and business while introducing you to the newest ideas of today's ever changing global environment.
- Provide you with the skills in analytical problem solving, oral, and written communication, and people interaction.
- Increase the salary you receive in your current job and magnify your future earning potential. Graduate education leads to higher starting salaries, with master's degree holders generally receiving a 10 to 20 percent premium over individuals with bachelor's degree.
- Create avenues of advancement within your current organizational structure.
- Make you more marketable to future employers of your choosing.
- Help you meet the professional accounting organizations new 150-hour requirement as a standard for entry into the accounting profession.
- Provide you the opportunity of achieving a higher first-time pass rate on the Uniform CPA Examination.
- Provide greater job security during a time when the words downsizing and alternative employment opportunities are spoken with frightening frequency.

Graduate Accounting Courses

Foundation Courses

- ACCT 503 Foundation of Accounting I
- ACCT 504 Foundation of Accounting II

Required Core Courses (12 hours)

- ACCT 601 Federal Income Tax
- ACCT 610 Advanced Accounting Information Systems
- ACCT 611 Advanced Auditing
- ACCT 612 Accounting Theory & Practice

General Accounting Track (6 hours)

- ACCT 600 Managerial Accounting
- ACDT 605 Accounting Legal Issue & Ethics
- ACCT 621 Government and Not-For-Profit Accounting
- ACCT 622 Seminar in International Accounting
- ACCT 625 Topics in Accounting

Tax Accounting Track(6 hours)

- ACCT 602 Advanced Federal Income Tax
- ACCT 603 Partnership and S Corporation Tax
- ACCT 604 Estates, Gifts, and Trust Planning
- ACCT 605 Accounting Legal Issues & Ethics
- ACCT 606 Tax Research & Planning
- ACCT 607 State and Local Taxation
- ACCT 619 Cases in Taxation

Business Electives (6 hours)

The elective courses are chosen from the large number of Master of Business Administration (MBA) courses. These courses allow the student to address functional weaknesses or pursue additional specialization. For example, a student could take a group of courses related to health care management, banking and finance, or international business. Other areas of emphasis include human resource management and management of information systems. Students with no Baccalaureate degree in accounting are encouraged to take more accounting electives in place of business electives.