



**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 a four-year bachelor's degree from a regionally accredited institution, and meet admission requirements (generally a 3.00 GPA and a 550 on the GMAT), you can apply to the MAcc program for admission. During the program, you must maintain a 3.00 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,

Rhoda Icerman
MAcc Program Advisor
RBB 362

FLORIDA STATE UNIVERSITY
Master of Accounting Program for Non-Accounting Undergraduate Majors
REQUIRED UNDERGRADUATE FOUNDATION COURSES

Course Number	Course Name	Prerequisites	Comments
ACG 2021	Introduction to Financial Accounting	None	A grade of B (B- is not acceptable) or better is required
ACG 2071	Introduction to Managerial Accounting	ACG 2021	A grade of B (B- is not acceptable) or better is required
ACG 3101	Financial Accounting and Reporting I	ACG 2071 may be taken as a corequisite	A grade of B (B- is not acceptable) or better is required
ACG 3111	Financial Accounting and Reporting II	ACG 3101	A grade of B (B- is not acceptable) or better is required
ACG 3341	Cost Accounting I	ACG 2071 and QMB3200	A grade of B (B- is not acceptable) or better is required
ACG4401	Accounting Information Systems	ACG 3101 and CGS 2518	A grade of B (B- is not acceptable) or better is required
ACG 4632	Auditing Theory and Application I	ACG 3111 and ACG 4401	A grade of B (B- is not acceptable) or better is required
TAX 4001	Federal Tax Accounting I	ACG 3101	A grade of B (B- is not acceptable) or better is required
TAX 4011	Federal Tax Accounting II	TAX 4001	A grade of B (B- is not acceptable) or better is required
BUL 3330	Law for Accountancy	None	A grade of C+ or better is required
CGS 2518	Spreadsheets for Business	None	A grade of C+ or better is required
ECO 2023	Principles of Microeconomics	None	A grade of C+ or better is required
ECO 2013	Principles of Macroeconomics	None	A grade of C+ or better is required
FIN 3403	Financial Management of the Firm	ACG 2021 and ECO 2023	A grade of C+ or better is required
MAC 2233	Calculus for Business and Nonphysical Sciences	MAC 1105 or equivalent	A grade of C+ or better is required
QMB 3200	Quantitative Methods for Business Decisions	CGS 2518, MAC 2233 and STA 2023	A grade of C+ or better is required
STA 2023	Fundamentals of Business Statistics	None	A grade of C+ or better is required

Foundation coursework GPA must be 3.00 or higher.

GPA in the upper division accounting courses (ACG 3101, ACG 3111, ACG 3341, ACG 4401, ACG 4632, TAX 4001 and TAX 4011) must be 3.00 or higher.

Graduate courses may be taken in the last semester of foundation coursework with the approval of the MAcc Program Director.

SAMPLE PROGRAMS OF STUDY FOR FOUNDATION COURSEWORK

NON-ACCOUNTING – NON-BUSINESS UNDERGRADUATE DEGREE			
SEMESTER 1	SEMESTER 2	SEMESTER 3	SEMESTER 4
ACG 2021	ACG 2071	ACG 3111	ACG 3341
CGS 2518	ACG 3101	ACG 4401	ACG 4632
ECO 2023	BUL 3330	FIN 3403	TAX 4011
MAC 2233	ECO 2013	TAX 4001	GRADUATE COURSE
STA 2023	QMB 3200		
NON-ACCOUNTING – BUSINESS UNDERGRADUATE DEGREE			
SEMESTER 1	SEMESTER 2	SEMESTER 3	
ACG 3101	ACG 3111	ACG 4632	
ACG 3341	ACG 4401	TAX 4011	
CGS 2518	BUL 3330	GRADUATE COURSE	
QMB 3200	TAX 4001	GRADUATE COURSE	

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 foundation courses and the MAcc Program should allow students to meet the educational requirements to sit for the CPA exam in most states including Florida. Please check with the Specific State Board of Accountancy to make sure you also meet the state-specific licensure requirements.*

2. Certain College and Accounting Departmental requirements are waived for students entering this program.

- QMB 3200 will be accepted as a co-requisite 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 a GRADUATE level (ACG 5906) Accounting elective in the MAcc Program.
- A second business law course is required to meet the educational requirements to be eligible to sit for the CPA exam in Florida. You will need to take BUL 3350 Uniform Commercial Code Business Law Problems as a GRADUATE level non-Accounting elective (BUL 5907) if you desire to take the CPA exam in Florida.

3. If you wish to attend on a part-time basis, you will progress through the program at a slower pace; however, courses must be taken in the appropriate sequences so that prerequisites are met.

4. If you have graduated with a business major or with course work that may satisfy certain foundation requirements, please meet with the MAcc Program Advisor to have your transcripts evaluated.

5. Prospective international students must report a minimum acceptable TOEFL (100 or more) or IELTS (7.0 or more) score. You should communicate with the FSU International Center to ensure that you meet all other requirements for international students.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

ACCOUNTING INFORMATION SYSTEMS MAJOR

ACG 5405 Advanced Accounting Information Systems (fall semester only)
ACG 5458 Emerging Technologies in Accounting and Auditing (spring semester only)
ACG 5466 Enterprise Systems and Accounting (summer semester only)
ISM 5021*** Information and Technology Management (spring semester only – on campus)
ISM 5327*** Corporate Information Security (spring semester only – online)
MAN 5716 Business Conditions Analysis (summer semester only)

Choose one of these two ISM courses (but both can be taken):

ISM 5315*** Project Management (fall semester only – online)
ISM 5507*** E-Business (fall semester only – online)

Elective Courses*

Two accounting electives
One non-accounting elective
One accounting elective or non-accounting elective

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

* **Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. **Non-Accounting electives** may be selected from business graduate courses.

NOTES:

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. **A special section of MAN 5716 will be offered in the summer session for MAcc students.
3. Students should not take online MBA courses without obtaining MAcc Program Director approval.
4. *****These required courses are offered online and have associated online fees on top of on-campus fees. ISM 5327, ISM 5315 and ISM 5507 are offered online only. ISM 5021 is offered on-campus or online.**

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

ASSURANCE SERVICES MAJOR

Required Courses

ACG 5135	Financial Accounting Theory and Standard Setting (summer semester only)
ACG 5458	Emerging Technologies in Accounting and Auditing (spring semester only)
ACG 5635	Auditing Theory & Application II (fall semester only)
ACG 5685	Forensic Accounting (spring semester only)
ACG 5695	Challenges in Professional Accounting (fall or spring semester only)
ACG 5935	Financial Statement Analysis (fall semester only)
MAN 5716	Business Conditions Analysis (summer semester only)

Elective Courses*

One non-accounting elective

Two additional accounting or non-accounting electives

One of the following two courses (but both can be taken):

ACG 5405 Advanced Accounting Information Systems (fall semester only) or

ACG 5466 Enterprise Systems and Accounting (summer semester only)

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

***Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. **Non-Accounting electives** may be selected from business graduate courses.

NOTES:

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. **A special section of MAN 5716 will be scheduled for summer session for MAcc students.
3. Students should not take online MBA courses without obtaining MAcc Program Director approval.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

CORPORATE ACCOUNTING MAJOR

Required Courses

ACG 5356 Advanced Management Accounting (fall semester only)

MAN 5716 Business Conditions Analysis (summer semester only)

ACG 5935 Financial Statement Analysis (fall semester only)

One of the following three Accounting Information Systems courses:

ACG 5405 Advanced Accounting Information Systems (fall semester only)

ACG 5458 Emerging Technologies in Accounting and Auditing (spring semester only)

ACG 5466 Enterprise Systems and Accounting (summer semester only)

One of the following two Financial Accounting courses:

ACG 5135 Financial Accounting Theory (summer semester only)

ACG 5505 Government & Not-for-Profit Accounting (fall and spring semesters)

One of the following two Assurance Services courses:

ACG 5635 Auditing Theory & Application II (fall semester only)

ACG 5685 Forensic Accounting (spring semester only)

ACG 5695 Challenges in Professional Accounting (fall and spring semesters)

Elective Courses*

One accounting elective

Two non-accounting electives

Two additional accounting or non-accounting electives

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

* **Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. **Non-Accounting electives** may be selected from business graduate courses.

NOTES:

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. ** A special section of MAN 5716 will be scheduled in the summer for MAcc students.
3. Students should not take online MBA courses without obtaining MAcc Program Director approval.

FLORIDA STATE UNIVERSITY
COURSE REQUIREMENTS FOR MASTER OF
ACCOUNTING DEGREE

TAXATION MAJOR

Required Courses

MAN 5716 Business Conditions Analysis (summer semester only)
TAX 5065& Research in Federal Taxation (fall semester only)
TAX 5105& Seminar in Corporate Income Taxation I (fall semester only)
TAX 5205& Seminar in Pass-Through Entities & Fiduciaries (spring semester only)
TAX 5405& Seminar in Federal Taxation of Estates & Gifts (summer semester only)
TAX 5527& Special Topics: Multi-jurisdictional Issues (spring semester only)

Elective Courses*

One accounting elective
Two non-accounting electives
Two additional accounting or non-accounting electives

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

***Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. **Non-Accounting electives** may be selected from business graduate courses.

NOTES:

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. **A special section of MAN 5716 will be scheduled for summer for MAcc students.
3. Students should not take online MBA courses without obtaining MAcc Program Director approval.
4. **&TAX 4011 MUST** be taken **PRIOR** to enrolling in any 5000-level TAX course.

updated 03/08/13