

# MASTER OF ACCOUNTANCY, M.ACC.

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**Director of Graduate Accounting Programs and Advisor:** Tim S. Thomasson

**Associate Dean for Graduate Business Programs:** Patsy Norman

The Master of Accountancy program provides students with the technical background and professional skills necessary for successful careers in public accounting, industry, and government. The program consists of eighteen semester hours of accounting course work, and fifteen semester hours of business electives, for a total of thirty-three semester hours. Other than these general requirements there are no specified courses within the degree program, allowing each student to tailor a program to meet his or her specific career objectives.

The Master of Accountancy degree also assists students in meeting the requirements of the Texas Public Accountancy Act of 1991 and similar professional certification requirements in other states. The Act requires that a candidate for the Uniform Certified Public Accountant Examination after September 1, 1997, show completion of a baccalaureate or graduate degree program with completion of courses recognized by the Texas State Board of Accountancy reflecting no fewer than 150 semester hours.

## Admission

A baccalaureate degree with a major in accounting, or its equivalent, is required. The application for admission is processed in the same manner as other graduate business programs; all applicants must submit a GMAT score. Applicants receiving (or have received) their baccalaureate degree from Baylor University, with a major in Accounting, do not have to submit a GMAT score. International applicants must submit a TOEFL, IELTS, or Duolingo score unless their baccalaureate degree is from an accredited U.S. university. Additional admissions requirements can be found under the Business School Admissions.

## Requirements

### Curriculum for the Master of Accountancy Degree

All course selections must have the approval of the Director of Graduate Accounting Programs.

Requirement	Hours
Graduate Accounting Courses	18
Graduate Business Electives	15
<b>Total Graduate Hours</b>	<b>33</b>

All MAcc candidates must earn an average grade of "B" (3.0) or higher in eighteen hours of graduate accounting courses. Students not having an overall average of 3.0 or higher in these courses are required to repeat one or more of the courses in which a grade below "B" was earned in order to increase their average to 3.0. When an accounting course is repeated, the new grade substitutes for the old grade in the calculated accounting GPA. In some cases, more advanced work may be prescribed in place of the course on which a grade below "B" was earned. Both the original grade and the new grade for a repeated course will be included in the overall GPA for graduation purposes.