

Master of Accountancy, MAcc

Program Description

The Utah Tech Master of Accountancy (MAcc) degree has been established to effectively prepare accounting professionals for the evolving global marketplace, incorporating technology, foundational content, and industry-ready skills. The benefit of pursuing the graduate degree at Utah Tech University is the exposure to analytical reasoning, as an essential component to understanding content and regulations. The curriculum is designed to educate, train and develop future tax and accounting professionals, providing them with highly technical skills and an understanding of decision-making processes. Our priority is to focus on the essential elements to the professional environment which affect financial decisions. Utah Tech students are sought after in both the private sector to provide tax, accounting and business advisory services, and in the public sector to administer tax laws. The specialized curriculum in the MAcc program incorporates the accounting concepts with the technological influences, which makes this an exciting and dynamic discipline and increases placement opportunity and earning potential. The priority of the Utah Tech faculty is to provide the students with an understanding of the accounting concepts, provide avenues by which to apply that knowledge and integrate skill sets and differentiators to ensure successful placement.

Admission Requirements

Applicants are expected to meet the following minimum criteria:

- Bachelor's degree from regionally accredited institution or the equivalent for international students.
- Minimum overall undergraduate GPA of 3.0.
- Minimum GPA of 3.0 in upper-division accounting courses
- Foreign students must complete the Test of English as a Foreign Language (TOEFL).

GMAT/GRE Waivers:

The Utah Tech Master of Accountancy graduate committee may waive the GMAT or GRE testing requirement for undergraduate students who have proven their academic capability with high performance in both general and accounting coursework. To be considered for unconditional admission, without taking the GMAT or GRE, the student's cumulative GPA must be 3.5 or better and the undergraduate work must have been completed at an approved accredited institution. Other potential waiver options are listed below and must be approved by the graduate committee.

A student may be eligible for the GMAT/GRE waiver with a combination of a cumulative GPA of 3.0 and an accounting foundation core GPA of 3.5, or with significant work experience to validate the waiver request. Qualified applicants may be granted sufficient credit with suitable exposure to accounting acumen and proper documentation from the employer. A detailed request must be made to the graduate program coordinator for review and will be evaluated by the graduate committee.

To request this waiver, please include a letter with your application. It should include the following:

- Detailed job description
- Name of company/employer and contact information
- Name of supervisor and contact information
- Years employed in related field (1 year minimum)

Note: All requests will be evaluated by the graduate committee. The submission of a request does not guarantee that the GMAT/GRE will be waived.

Students seeking to be admitted into the Utah Tech University Master of Accountancy program must have earned a bachelor's degree in accounting or have completed the foundational content from an accredited college or university (AACSB or ACBSP). The 'leveling courses' which make up the foundation are essential, providing a non-accounting major a comparable background for success at a graduate level. Applicants who have not completed a bachelor's degree program in accounting are advised to consult with the School of Business Graduate Coordinator, prior to application. Program prerequisites are in place to ensure that students are prepared to succeed in the graduate program.

Professional Licensure/Certification (PLC) Requirements

The curriculum for programs at Utah Tech University leading to professional licensure are designed to prepare students for Utah licensure and certification requirements. Admission into programs for professions requiring licensure and certification does not guarantee that students will obtain a license or certificate. Licensure and certification requirements are set by agencies that are not controlled by or affiliated with the University, and licensure and certification requirements can change at any time.

Licensure boards in each state establish requirements for licensure and certification for their respective state. States vary by which professions are required to be licensed and how licensure functions, and such requirements may change at any time. The terms related to licensure and certification, among others, also vary by state as well.

Students and prospective students are strongly encouraged to contact the state licensure entity in the state where they intend to work to review all licensure and certification requirements imposed by the student's state(s) of choice. The University cannot provide verification of a student's ability to meet licensure or certification requirements unrelated to its educational programming. Some states require individuals to complete additional requirements that are unrelated to educational prerequisites. For more information, visit the State Authorization and Professional Licensure (<https://academics.utahtech.edu/state-authorization/>) web page and select the program, or speak to the director of the program.

Utah Tech University shall not be held liable if a student is unable to qualify for licensure or certification in any jurisdiction.

This disclosure is made pursuant to 34 CFR §668.43(a)(5)(v)(C).

MAcc Curriculum Requirements

30 credits

| Code | Title | Hours |
|-----------------------------------------------------|-------------------------------------------------------|-------|
| ACCT 6110 | Financial Accounting and Reporting | 3 |
| ACCT 6130 | Auditing and Attestation | 3 |
| ACCT 6140 | Laws and Regulations | 3 |
| ACCT 6150 | CPA Discipline Topics | 3 |
| ACCT 6210 | Advanced Individual Taxation | 3 |
| ACCT 6220 | Advanced Entity Taxation | 3 |
| ACCT 6320 | Advanced Accounting | 3 |
| ACCT 6330 | Advanced Fraud Examination | 3 |
| ACCT 6340 | Predictive Analytics for Accounting & Decision Making | 3 |
| Complete one course (3 credits) from the following: | | |
| ACCT 6230 | Estate Planning | 3 |
| ACCT 6310 | Advanced Cost Accounting | |
| ACCT 6900 | Accounting Research and Critical Thinking | |
| ACCT 6950R | Special Topics in Accounting | 3 |

Graduation Requirements

1. Complete 30 approved credit hours with no grade lower than a C
2. Earn a 3.0 or higher grade point average in the graduate program.
3. Apply for graduation by the posted deadline (<https://graduation.utahtech.edu/>)
4. Gain final approval for graduation from the Graduate Council.
5. Complete all other program and university requirements.

Graduation Plan

1st Year

| Fall Semester | Hours Spring Semester | Hours |
|---------------|-----------------------|-------|
| ACCT 6110 | 3 ACCT 6130 | 3 |
| ACCT 6150 | 3 ACCT 6140 | 3 |
| ACCT 6210 | 3 ACCT 6320 | 3 |
| ACCT 6220 | 3 ACCT 6330 | 3 |

| | | |
|-----------|-------------|----|
| ACCT 6310 | 3 ACCT 6340 | 3 |
| 15 | | 15 |

Total Hours 30

Master of Accountancy Program Learning Outcomes

At the successful conclusion of this program, students will be able to:

- 1. Apply fundamental accounting, tax, auditing and ethical principles within structured and unstructured fact-based situations at a mastery level.
- 2. Employ a range of techniques to perform analysis, synthesize information and draw conclusions at a mastery level.
- 3. Demonstrate strong interpersonal skills and the ability to communicate effectively in quantitative and qualitative terms through writing and speaking at a mastery level.
- 4. Provide professional services in the local community through applied learning opportunities and community engagement.
- 5. Develop the ability to act in a way that will serve the public interest, honor the public trust and demonstrate an appreciation of professional responsibilities and ethical decision making in accounting and tax settings.