

Available on the Jackson Campus

The MAcc Academic Program

The Master of Accountancy (MAcc) degree provides advanced study in accounting for individuals interested in careers in the accounting field.

Program Emphasis

There are ten courses in the Union MAcc curriculum. These courses are 3 semester hours of graduate credit each. Six of these courses are accounting courses. The remaining four courses are MBA courses. The accounting courses are scheduled during the day according to the traditional schedule. The MBA courses can be completed at night or online. The entire 30-semester hour MAcc program can be completed in one year.

The strength of the Union MAcc program is the qualified faculty that serve our student body. Union's business faculty combine practical work experience with strong academic backgrounds. This dual emphasis on practicum and education provides a rich and relevant classroom experience for our MAcc students. Faculty pursue innovative teaching concepts while continuing to make personal and business decisions based on values.

2. A bachelor's degree from a regionally-accredited institution is the minimum requirement for regular admission to the MAcc program. Applicants must provide official transcript(s) from the awarding institution showing award of the highest degree earned.
3. Immunization Record (If attending ground-based courses).
4. Submission of an acceptable, recent (less than 5 years old) score on the Graduate Management Admission Test (GMAT).

conditions:

- a. Applicants with at least five years of professional or managerial business experience.
- b. Graduates from Union University with the Bachelor of Science in Business Administration degree and a cumulative GPA of 3.0 or greater.
- c. Applicants with an earned graduate degree from a

graduation from the bachelor's degree are charged at the normal MAcc graduate rate. Students will not be required to complete the MAcc before receiving the B.S.B.A.

515. Taxation of Individuals (3)

Prerequisite: ACC 212.

The Internal Revenue Code as it affects individual income tax returns.

523. Auditing and Assurance Services (3) F

Prerequisites: PMACC 514 and 550.

An examination of ethics in accounting practice, general standards and procedures for a contemporary audit, audit programs, and work papers.

550. Accounting Information Systems (3)

Prerequisite: ACC 212 and CSC 105.

Principles and problems of accounting system design and implementation. Organization for accounting control, internal control procedures, and internal reports. Attention given to computerized accounting systems and to traditional information flows.

Course Descriptions: Master of Accountancy (MACC)**585. Special Studies in Accounting (1-4)**

Group studies which do not appear in the department course offerings. Context will be determined by need.

612. Advanced Managerial Accounting (3) W

Prerequisite: ACC 311 / PMACC 511

This course focuses on effective managerial accounting tools to be used for decision making in business analysis including strategic position analysis and value chain analysis.

615. Advanced Accounting Theory (3) F

Prerequisite: ACC 313 / PMACC 513

This course is a study of the Financial Accounting Standards Board pronouncements for general accounting use. Emphasis is given to the interpretation of pronouncements and applications in problem-solving settings as applied to advanced topics in financial accounting.

616. Advanced Information Systems (3) F

Prerequisite: ACC 350 / PMACC 550

This course explores systems planning, acquisition, delivery, and monitoring from a risk and control perspective while analyzing systems as processors of data for financial reporting and control of economic organizations.

619. Taxation of Corporation and Pass-Through Entities (3) S

Prerequisite: ACC 315 / PMACC 515

This course focuses on the taxation of corporations and pass-through entities including partnerships, S corporations, and estates and trusts.

624. Internal Auditing (3) F

Prerequisite: ACC 423 / PMACC 523

This seminar examines internal auditing concepts and proper internal controls for financial reporting and business operations along with compliance with applicable laws, regulations, and policies.

625. Fraud Examination (3) W

An in-depth look at fraud detection, prevention, investigation, management and resolution.

650. Governmental and Not-For-Profit Accounting (3) W

Prerequisite: ACC 314 / PMACC 514

Operation of the accounting structure and financial reporting for governmental and not-for-profit entities to include colleges and universities, medical care facilities, and social service agencies.

670. Advanced Financial Accounting (3) S

Prerequisite: ACC 314 / PMACC 514

Accounting practices and theories for business combinations and partnerships.

675. Accounting Research (3) As Needed

Prerequisite: ACC 314 / PMACC 514

This course is designed to introduce students to empirical thinking, empirical methods, and empirical writing in accounting.

679. External Domestic Study Programs (1-4) As Needed

All courses and their application must be defined and approved prior to registering.

679PF. External Domestic Study Programs (Pass/Fail) As Needed

All courses and their applications must be defined and approved prior to registering.

680. Study Abroad Programs (1-4) As Needed

All courses and their application must be defined prior to travel.

680PF. Study Abroad Programs (Pass/Fail) As Needed

All courses and their applications must be defined and approved prior to registering.

684. Accounting Internship (3) F, W, S, Su

Selected students are assigned to obtain supervised practical work experience in many area accounting firms, banks, corporations, and various non-profit organizations.