### Master of Accountancy

#### **Degree Type**

Master of Accountancy

### **MAcc Program Outcomes**

- 1. Students will identify, analyze, and evaluate legal and ethical aspects of the business environment and be able to articulate an ethical framework from which they will make sound decisions.
- 2. Students will demonstrate advanced knowledge of accounting and the ability to exhibit financial management skills in today's complex and dynamic global business environment.
- 3. Students will analyze and synthesize accounting information within the context of other business functions to inform the business decision-making process.
- 4. Students will develop critical thinking abilities and be able to demonstrate effective analytical and problem-solving skills using a variety of qualitative and quantitative approaches.
- 5. Students will demonstrate effective interpersonal and communication skills, and be able collaborate as productive members of high-performing teams and work with diverse populations of people to succeed in a vibrant organizational setting.

### MAcc Curriculum

30 semester credits required.

### Orientation Course

If prerequisite courses are required to be taken at NNU, students will register for <u>ACCT4005</u>. All other students will take <u>ACCT6000</u>.

Item #	Title	Credits
	MAcc Orientation: ACCT6000 or ACCT4005	0

## Prerequisite Courses (18 credits)

Prerequisite Courses (18-24 credits) are required for students entering the program without an accounting undergraduate degree earned from a national or international discipline accreditation.

Item #	Title	Credits
ACCT2065	Financial Accounting	3
ACCT2075	Managerial Accounting	3
ACCT3515	Intermediate Accounting I	3
ACCT3525	Intermediate Accounting II	3
ACCT3045	Cost Accounting	3
ACCT4515	Advanced Financial Accounting	3

# Professional Accounting/CPA Track additional prerequisites (6 credits)

Item #	Title	Credits
ACCT3015	Income Taxation	3
ACCT4025	Auditing	3

# Business Foundation Courses (9 credits)

Foundational Courses (9 credits) may be required for students entering the program without an accounting or business degree earned from a national or international discipline accreditation.

Item #	Title	Credits
BSNS6002	Business Environment	3
BSNS6003	Business Financial Systems	3
BSNS6004	Business Processes and Systems	3

# Core Courses (21 credits)

Item #	Title	Credits
BSNS6011	Managerial and Cost Accounting	3
ACCT6162	Ethics and Integrity in Decision Making	3
ACCT6301	Business Analysis and Valuation	3
ACCT6401	Advanced Accounting Information Systems	3
ACCT6501	Forensic Accounting and Fraud Examination	3
ACCT6602	Accounting and Tax Compliance Research	3
ACCT6701	Governmental and Nonprofit Accounting	3
ACCT6950	Comprehensive Exam	0

# Complete one of the two following tracks:

### **Professional Accounting/CPA Track (13 credits)**

Item #	Title	Credits
ACCT6013	CPA Auditing	2
ACCT6015	CPA Financial Accounting and Reporting	3
ACCT6016	CPA Regulation	2
	Discipline Choice - Choose One	2

### Management Accounting/CMA Track (Choose 9 credits)

Item #	Title	Credits
BSNS6172	Leadership Development	3
BSNS6021	Management Law	3
BSNS6031	Corporate Finance	3
BSNS6201	Applied Business Analytics	3
ACCT6017	CMA Financial Planning/Performance	3
ACCT6018	CMA Financial Decision Making	3
ACCT6965	Internship in Accounting	1-3

ACCT6017 and ACCT6018 are required for CMA Certification

Total Credits	39
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