

# Accounting Degree Program

## (Master of Professional Accountancy)

The Master of Professional Accountancy (MPA) degree program is a professional graduate program for individuals who desire to further their accounting knowledge. The MPA program is designed to be fully integrated with a Bachelor of Business Administration (BBA) degree in accounting, yet flexible enough to accommodate a first professional degree program for individuals without a business and/or accounting undergraduate background. Additionally, the MPA program fulfills the 150-hour requirement of the American Institute of Certified Public Accountants (AICPA) to sit for the Uniform CPA Examination.

Each candidate will design a program in consultation with a program advisor that meets their individual needs and the 30 unit minimum program requirement. The curriculum is designed to familiarize students with accounting pronouncements, auditing standards, related laws, and appropriate concepts of ethical behavior. Students will develop competencies relevant to conducting financial statement analysis, systems analysis, cost control, and tax analysis. They will also refine skills relevant to formatting and transmitting accounting information through oral, written, and computer-mediated delivery systems.

### Program Coordinators:

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### Additional Admission Requirements:

1. Completion of the Graduate Management Admission Test (GMAT).
2. A composite score of at least 1000 based upon the formula:  $(\text{GMAT score}) + [200 \times (\text{overall undergraduate grade point average})]$ , or a composite score of at least 1050 based upon the formula:  $(\text{GMAT score}) + [200 \times (\text{last half undergraduate grade point average})]$ .
3. A Test of English as a Foreign Language (TOEFL) paper score of at least 550, a computer score of at least 213 or the equivalent on another exam for students from countries where English is not the native language.
4. Exceptions to the admission requirements may be made on a case-by-case basis.
5. Due to increasing enrollments, admission may be limited despite fulfillment of the aforementioned entrance requirements.

### Additional Program Policies:

1. In order to enroll in 700 level graduate courses offered in the College of Business and Economics, a student must be enrolled in a graduate degree program. A student with Guest status or with Post Master's status can take 700 level graduate course(s) on a space available basis.
2. Individual Studies (XXX-798) and/or Readings and Research (XXX-789) may not be used as electives but may be used to satisfy up to 3 units in the Emphasis. A copy of the proposal must be on file in the Coordinator's Office prior to registration. The student should initiate these requests with the instructor.
3. Courses in the Common Body of Knowledge should be taken at the beginning of the program. Program and course prerequisites will be enforced. Failure to comply may result in the student being dropped from the course.
4. Students who are dropped from the program for academic reasons or who fail to meet the admission requirements are not eligible to pursue further graduate business courses in the M.B.A., M.P.A., or M.S.-Computer Information Systems Programs in the College of Business and Economics.
5. The maximum course load is 15 graduate units during fall and spring semesters and 12 units during the summer term.
6. Business related course work taken in an applicant's undergraduate program where the applicant has graduated more than five years prior to the date of admission to Graduate School may not be considered as satisfactory in meeting Common Body of Knowledge requirements.
7. Candidates who have not enrolled in a graduate course at UW-Whitewater within two consecutive terms must conform to any new requirements in the program at the time they are reactivated.
8. Within the confines of the Constitution of the Graduate Faculty and the policies and procedures adopted by the Graduate Council, the Graduate Studies Committee in the College of Business and Economics is the final governing authority on all policy and procedural matters in the Graduate Business Program.

## **Degree Requirements:**

1. Students who have completed any of the required courses before entering the M.P.A. program may substitute electives to complete the 30-unit requirement. Each candidate will complete their degree requirements by passing a comprehensive examination.
2. At least 21 units of course work must be above the 730 level.
3. No more than two accounting courses with a grade of BC or lower.

## **ACCOUNTING (M.P.A.)**

### **COMMON BODY OF KNOWLEDGE 0-20 UNITS (REQUIRED IF NOT TAKEN AS UNDERGRADUATE)**

1. CONSULT PROGRAM ADVISOR FOR 0-17 UNITS FROM:
  - a. ACCOUNT 701 ACCOUNTING FOUNDATIONS
  - b. ACCOUNT 725 PROFIT PLANNING AND CONTROL
  - c. ECON 703 STATISTICS FOUNDATIONS
  - d. ECON 704 ECONOMICS FOUNDATIONS
  - e. FNBSLW 718 FINANCIAL MANAGEMENT
  - f. FNBSLW 721 THE LEGAL ENVIRONMENT OF BUSINESS
  - g. MANGEMNT 719 OPERATIONS MANAGEMENT
  - h. MARKETNG 716 MARKETING
2. ACCOUNTING CORE REQUIREMENTS 0-24 UNITS FROM:
  - a. ACCOUNT 341 INTERMEDIATE ACCOUNTING I
  - a. ACCOUNT 343 INTERMEDIATE ACCOUNTING II
  - b. ACCOUNT 651 TAX I
  - c. ACCOUNT 656 COST MANAGEMENT

- d. ACCOUNT 465 AUDITING
- e. ACCOUNT 752 ADVANCED FINANCIAL ACCOUNTING
- f. ACCOUNT 761 ACCOUNTING & MANAGEMENT INFORMATION SYSTEMS

To the extent that the core courses listed in above have been taken at the undergraduate level, the MPA student will complete the Advanced Topic Requirements (part 3) and either select an area of specialization (part 4) or customize a cohesive set of electives (part 5)

3. ADVANCED TOPIC REQUIREMENTS (24 UNITS):
  - . ACCOUNT 683 INTERNATIONAL ACCOUNTING **or**
  - ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS **or**
  - ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS
    - a. ACCOUNT 751 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING
    - b. ACCOUNT 756 CORPORATE & SPECIAL ENTITIES TAX
    - c. ACCOUNT 757 ISSUES IN FINANCIAL ACCOUNTING
    - d. ACCOUNT 767 FORENSIC ACCOUNTING & PROFESSIONAL ETHICS
    - e. ACCOUNT 781 ADVANCED ACCOUNTING THEORY
    - f. FNBSLW 542 ADVANCED BUSINESS & COMMERCIAL LAW
4. ELECTIVES 0-6 UNITS:
  - ACCOUNT 683 INTERNATIONAL ACCOUNTING
  - ACCOUNT 748 FINANCIAL STATEMENT ANALYSIS
  - ACCOUNT 749 ADVANCED ACCOUNTING INFORMATION SYSTEMS
  - ACCOUNT 789 READINGS AND RESEARCH IN ACCOUNTING
  - ACCOUNT 793 PRACTICUM IN PROFESSIONAL ACCOUNTANCY
  - ACCOUNT 796 SPECIAL STUDIES
  - ACCOUNT 798 INDIVIDUAL STUDIES
  - ECON 736 BUSINESS CONDITIONS
  - ECON 737 MANAGERIAL ECONOMICS
  - ECON 745 ECONOMICS OF HEALTH CARE
  - ECON 761 BUSINESS AND ECONOMIC FORECASTING
  - FNBSLW 739 FINANCIAL PLANNING PROCESS
  - FNBSLW 750 REAL ESTATE FINANCE AND INVESTMENT
  - FNBSLW 755 MULTINATIONAL BUSINESS FINANCE
  - FNBSLW 760 FINANCIAL MARKETS
  - FNBSLW 770 CAPITAL BUDGETING
  - FNBSLW 780 PORTFOLIO THEORY AND PRACTICE
  - ITBE 740 BUSINESS AND PROFESSIONAL COMMUNICATION
  - MANGEMNT 745 BUILDING EFFECTIVE ORGANIZATIONS
  - MANGEMNT 761 SUPPLY CHAIN SYSTEMS
  - MANGEMNT 763 GLOBAL OPERATIONS MANAGEMENT
  - MANGEMNT 777 INTERNATIONAL MANAGEMENT
  - MARKETNG 731 ADVANCED STATISTICAL METHODS
  - MARKETNG 761 INTERNATIONAL BUSINESS
  - MARKETNG 772 INTERNET MARKETING

BUSINESS COURSES NOT LISTED ABOVE AND ALL NON-BUSINESS COURSES REQUIRE PRIOR WRITTEN APPROVAL OF PROGRAM ADVISOR.

### **Outreach Program:**

Courses leading to the M.P.A. Degree are offered in the late afternoon or early evening on the Whitewater campus. The Business Outreach Program, as it is called, is designed to primarily assist the working adult or those unable to attend classes on a full-time basis during the day. Admission and degree requirements are the same as for those in the full-time program although special counseling is utilized. For further information, contact Dr. Donald Zahn, Hyland 4300D. Phone (262) 472-1945.