

# ACCOUNTANCY, MACC

**Degree:** Master of Accountancy (MAcc)

## Program Overview

The Master of Accountancy program at Weatherhead School of Management is a 30-credit-hour specialized master's degree designed to build upon the skills and knowledge acquired in an undergraduate accountancy program. The program offers great flexibility, based upon a student's unique learning and career interests, with the opportunity to earn a STEM-designated degree. The curriculum includes a common set of eight core courses, several of which are STEM-based, designed to enhance graduates' technical accounting, professionalism and judgment, critical thinking, measurement and communication skills. The remaining two courses are electives, allowing students to specialize, based on their own aspirations, in current technology, analytics, corporate finance, organizational leadership, or any other path supported by the many offerings of the award winning Weatherhead School of Management!

Upon completion of Weatherhead's MAcc program, graduates will have satisfied the accounting educational requirements to sit for the CPA examination in the state of Ohio. Depending on a student's previous studies, they may or may not satisfy the general business educational requirements. If students wish to sit for the examination in a state other than Ohio, they are encouraged to review the educational requirements before beginning their studies in order to plan accordingly.

Undergraduate students at Case Western Reserve University have the opportunity to pursue a bachelor's degree and the MAcc at the same time through the BA/BS and Master of Accountancy Integrated Study Program. The Integrated program is open to students pursuing any undergraduate major, although students majoring in or with a secondary major in accounting are able to complete both degrees in the shortest amount of time, typically nine or 10 semesters, but as little as eight semesters. A select number of exceptionally well-qualified high school seniors who plan to study accounting are offered places in the Early Admission to the Integrated Study Program in Accountancy, receiving a conditional commitment of admission to the MAcc and a guaranteed minimum scholarship package to be honored when the student formally enrolls as a graduate student.

## Learning Outcomes

- Students demonstrate technical proficiency and the application of judgement in the use of accounting principles, techniques, tools and analysis.
- Students exhibit professionalism and critical thinking integral to accountancy.
- Students communicate effectively and persuasively.

## Admissions

### Eligibility to Apply

Applicants to the MAcc program must have earned, or be in the process of earning, a bachelor's degree from an accredited institution. A bachelor's degree in accounting is **not** required to apply to the MAcc.

## Prerequisite Courses

In addition to earning a bachelor's degree, applicants must have earned a grade of C or better in the following courses or their equivalents. Students who have not completed these courses must fulfill these requirements at CWRU or at an approved substitute institution.

| Code     | Title  | Credit Hours |
|----------|--|--------------|
| ACCT 100 | Foundations of Accounting I                  | 3            |
| ACCT 200 | Foundations of Accounting II                 | 3            |
| ACCT 300 | Corporate Reporting I                        | 3            |
| ACCT 301 | Corporate Reporting II                       | 3            |
| ACCT 305 | Income Tax: Concepts, Skills, Planning       | 3            |
| ACCT 314 | Attestation and Assurance Services           | 3            |
| BLAW 331 | Legal Environment of Management <sup>a</sup> | 3            |

<sup>a</sup> Students may take the graduate level U.S. Business Law course (BLAW 417) and double count it as an elective for the MAcc.

For questions about MAcc admissions, please contact a member of the MAcc admissions team.

For more information about the MAcc program, contact:

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## Program Requirements

The Master of Accountancy (MAcc) program requires completion of 30 credit hours of graduate study, typically comprised of ten 3-credit hour courses. The program includes six accounting courses, two technology and statistics courses, and two electives. Based upon the electives chosen, students will complete one of two tracks: (i) the Professional Track for students interested in careers in audit, tax or management accounting; or (ii) the STEM Track for students interested in combining accounting with data analysis tools. Completion of the MAcc and its prerequisites will meet the accounting educational requirements to sit for the CPA exam in the state of Ohio.

| Code                     | Title   | Credit Hours |
|--------------------------|---|--------------|
| <b>Required Courses:</b> |   |              |
| ACCT 404                 | Advanced Financial Reporting                          | 3            |
| ACCT 405                 | Advanced Federal Taxes                                | 3            |
| ACCT 414                 | Corporate Reporting and Analysis                      | 3            |
| ACCT 431                 | Client Communication, Ethics, and Professionalism     | 3            |
| ACCT 444                 | Advanced Auditing Theory and Practice                 | 3            |
| ACCT 520                 | Advanced Accounting Theory                            | 3            |
| BTEC 420                 | Introduction to Programming for Business Applications | 3            |
| BUAI 433                 | Foundations of Probability and Statistics             | 3            |

|                                       |           |
|---------------------------------------|-----------|
| Track Elective (Professional or STEM) | 3         |
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| <b>Total Credit Hours</b>             | <b>30</b> |

**Track Electives:**

Students will work with faculty and MAcc advisors to select two elective courses from the many available WSOM graduate-level offerings in order to complete the Professional Track or the STEM Track. The courses should compliment the students' individual learning and reflect the students' career aspirations. Note that in order to qualify for the STEM Track, both of the electives must be STEM-designated courses.

**Professional Track** - Requires completion of two WSOM graduate electives.

**STEM Track** - Requires completion of two WSOM STEM-designated graduate electives.

## Sample Plan of Study

**First Year**

| <b>Fall</b>                           |   | <b>Credit Hours</b> |
|---------------------------------------|---|---------------------|
| ACCT 405                              | Advanced Federal Taxes                                | 3                   |
| ACCT 520                              | Advanced Accounting Theory                            | 3                   |
| BTEC 420                              | Introduction to Programming for Business Applications | 3                   |
| BUAI 433                              | Foundations of Probability and Statistics             | 3                   |
| Track Elective (Professional or STEM) |   | 3                   |
| <b>Credit Hours</b>                   |   | <b>15</b>           |
| <b>Spring</b>                         |   |                     |
| ACCT 404                              | Advanced Financial Reporting                          | 3                   |
| ACCT 414                              | Corporate Reporting and Analysis                      | 3                   |
| ACCT 431                              | Client Communication, Ethics, and Professionalism     | 3                   |
| ACCT 444                              | Advanced Auditing Theory and Practice                 | 3                   |
| Track Elective (Professional or STEM) |   | 3                   |
| <b>Credit Hours</b>                   |   | <b>15</b>           |
| <b>Total Credit Hours</b>             |   | <b>30</b>           |