

Accountancy, M.Acc.

Degree Offered

- Master of Accountancy (MAcc)

Nature of the Program

Given the changing environment in both the public and private sectors of the economy, many accountants will need an educational background that goes beyond what is taught in an undergraduate degree program. Accountants must be proficient in applying professional concepts and principles to a wide variety of existing and emerging situations as an effective member of a team and also have the ability to adapt to new standards and methods of doing business. Competing in such an environment requires a solid technical foundation, adeptness in analyzing complex business situations, and the ability to effectively communicate recommended solutions and conclusions. Thus, the objectives of the MAcc program include the integration of financial and non-financial data in problem-solving and decision-making, the application of relevant research techniques and information technologies, the integration of varying viewpoints and techniques of conflict resolution, and the importance of adhering to a strong ethical code.

The MAcc program is a 30 credit-hour program, which can be completed in approximately 12 months of full-time study. The program requires that the student has an undergraduate degree and meets very specific accounting and business course prerequisites. Work experience is not a requirement for admission. Careful selection of degree candidates limits the size of classes, leads to high-quality efforts in the program, and permits frequent and direct contact between students and faculty. The full-time program consists of two 12 credit-hour semesters and a six credit-hour summer session.

No thesis is required in the program, but communication skills are emphasized in all courses. Extensive use is made of information technology in accounting applications.

Accreditation

The undergraduate and graduate accounting programs in the WVU John Chambers of Business and Economics have separate accounting accreditation by the Association to Advance Collegiate Schools of Business International (AACSB). Students pursuing a MAcc degree can also pursue a graduate certificate in forensic accounting and fraud examination.

Academic Standards

In addition to the University's academic and professional standards (<http://catalog.wvu.edu/graduate/enrollmentandregistration/>), students enrolled in a John Chambers College of Business and Economics master's degree program must also abide by the following standards:

- Students must have a minimum cumulative GPA of 3.0 to earn a degree from their graduate program, without exception.
 - A student who cannot mathematically meet the 3.0 GPA requirement to successfully complete the degree, within a reasonable period of time (as defined by the Program Coordinator or designee), will be dismissed from their academic program. Visit the Probation, Suspension, and Dismissal (<http://catalog.wvu.edu/graduate/enrollmentandregistration/#probationsuspensiontext>) section of the University's Graduate Catalog for more information about this topic.
- Students must follow the professional standards established by the college, their degree program and/or department. A student who violates the established professional standards may be placed on probation, suspended, or dismissed from their program.
- A student whose cumulative GPA falls below 2.75 will automatically be placed on academic probation.
 - A student will be dismissed from their program if their GPA is not raised to 2.75 by the end of their subsequent semester of enrollment.
- A student will be dismissed from their program if they earn a letter grade below C- in more than one required course.
- A student who earns a letter grade of D or F in any required course must repeat the course and earn a minimum letter grade of C-.
 - Any grade earned in a repeated course at the graduate level is included in the calculation of a student's overall and major GPA, along with the original grade earned in the course. Additionally, the original grade earned in the course will remain on the student's academic transcript/permanent record. Visit the Grades (http://catalog.wvu.edu/graduate/advisingcoursesdegrees/advising_and_evaluation/#gradestext) section of the University Graduate Catalog for more information about this topic.

Any exceptions to the above standards must be approved in writing by the Associate Dean for Graduate Programs **and** the Program Coordinator.

Requirements to Sit for C.P.A. Examination

C.P.A. exam preparation is incorporated directly into the MAcc program. MAcc students are required to enroll and demonstrate their progress completing an approved third-party C.P.A. review program. In addition to required coursework and participating in the C.P.A. review program, MAcc students are required to sit for at least two distinct sections of the C.P.A. exam to graduate with a MAcc degree. Students are responsible for the cost of the C.P.A. exam review program and any fees associated with sitting for the C.P.A. exam, which are not included in the cost of tuition.

The specific requirements to sit for the Uniform C.P.A. Examination vary with each state board of accountancy. Some states (or other jurisdictions such as the District of Columbia or Guam) require candidates to have a bachelor's degree with a specified distribution of accounting and business courses as the minimum educational requirement to take the examination, whereas others require a bachelor's degree and the completion of 150 semester hours of

academic credit (including a specified distribution of courses) as the minimum. These standards are subject to change; thus, students should review the requirements (including the distribution of courses) of the board in the jurisdiction in which they plan to sit for the examination. Incidentally, these are the requirements to sit for the examination, not to become a licensed C.P.A. Most boards of accountancy require 150 semester hours of academic credit for licensure.

For the specific requirements to sit for the C.P.A. examination in West Virginia, visit the West Virginia Board of Accountancy website or call (304) 558-3557. For requirements in other jurisdictions, visit the National Association of State Boards of Accountancy's website at <http://www.nasba.org>.

Content specification of the C.P.A. examination and related information may be found at <https://nasba.org/exams/cpaexam/>.

FACULTY

CHAIR

- Richard Riley - Ph.D
University of Tennessee

MACC PROGRAM COORDINATOR

- Gary LeDonne - M.P.A.
West Virginia University
- Theresa DiPonio - DBA
Georgia State University

ASSOCIATE PROFESSORS

- Jack Dorminey - Ph.D.
Virginia Commonwealth University
- Mark Nigrini - Ph.D.
University of Cincinnati
- John Treu - JD, LL.M.
New York University

ASSISTANT PROFESSORS

- Lauren Cooper - Ph.D.
Oklahoma State University

ADJUNCT PROFESSORS

- Robert Elias

Admissions for 2025-2026

Admission to the MAcc program is determined by a committee of accounting faculty members. The committee acts upon individual applications within a short period of time after receipt of the completed application.

The admission committee seeks applicants who ideally possess at least a 3.2 Accounting grade point average. Other factors such as work experience, other graduate degree work, and GMAT/GRE scores may also be a part of the committee's decision-making. The GMAT score may be used in consideration for awarding graduate assistantships.

International students are required to submit a TOEFL, IELTS, or Duolingo score. Applicants must have a TOEFL-ibt of 79. If you have taken the IELTS, the minimum score is 6.5, and the minimum Duolingo score is 105. English language exam scores should be sent to the Office of Admissions, West Virginia University, PO Box 6009, Morgantown, WV 26506-6009.

Prerequisites

Students who do not have a degree in accounting, to assure that all students in the program have the same foundation in business, the following prerequisite courses (or their equivalent) must be completed before enrolling in MAcc graduate courses:

- Principles of Accounting (six hours)
- Intermediate Accounting (six hours)
- Cost Accounting
- Income Tax Accounting (six hours)
- Auditing
- Principles of Microeconomics

- Principles of Marketing
- Principles of Management
- Principles of Finance
- Statistics
- Business Law
- Accounting Systems

Application Deadline

The Admissions Committee reviews applications on a rolling basis, and students admitted to the program may begin in the fall, spring, or summer semester. Please visit the MAcc program's webpage (<https://business.wvu.edu/academics/accounting-department/macc/>) to learn more about the specific application deadlines and other important information. Students may also contact the John Chambers College of Business and Economics Graduate Programs Office for assistance at (304) 293-5505.

Major Code: 2166

Students are required to maintain a minimum cumulative GPA of 3.0 in coursework applied toward their degree program, as outlined in the academic program of study. Students must also have a minimum cumulative GPA of 3.0 to earn a graduate degree from this program.

Master of Accountancy Curriculum Requirements

Code	Title	Hours
A program GPA of 3.0 is required by the Chambers College.		
Core Requirements		
ACCT 501	Accounting/Economic Decision Making	3
ACCT 511	Financial Accounting Theory and Practice	3
ACCT 512	Mergers and Acquisitions	3
Select one of the following:		3
ACCT 446	Internal Auditing *	
ACCT 452	Assurance Services and Professional Standards **	
Select Two of the following AoEs:		18
Assurance, Forensic and Fraud Examination		
Business Data Analytics		
Tax		
Other MAcc degree requirements		
Complete Required Sections of CPA Examination Review Course		
Sit for CPA Examination (Two Sections)		
Total Hours		30

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If ACCT 452 has been taken.

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If not taken in BSBAD.

Assurance, FFE AOE & Tax AOE - Plan of Study

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 512		3 ACCT 501		3 ACCT 581	3
ACCT 580		3 ACCT 511		3 ACCT 541	3
ACCT 542		3 ACCT 583		3	
Select one:		3 Select one:		3	
ACCT 446 (if ACCT 452 has been taken)		If three tax classes were taken as undergrad - 440, 441, 442, take			
ACCT 452 (if not taken as undergrad)		ACCT 445			

If three tax classes were
not taken as undergrad,
choose one:

ACCT 441

ACCT 442

	12	12	6
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Total credit hours: 30

Assurance, FFE AOE & Business Data Analytics AOE - Plan of Study

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 512		3 ACCT 511		3 ACCT 581	3
ACCT 580		3 ACCT 501		3 BUDA 550	3
BUDA 525		3 ACCT 520		3	
Select one:		3 ACCT 583		3	
ACCT 446 (if ACCT 452 has been taken)					
ACCT 452 (if not taken as undergrad)					
		12			6

Total credit hours: 30

Tax AOE & Business Data Analytics AOE - Plan of Study

First Year

Fall	Hours	Spring	Hours	Summer	Hours
ACCT 512		3 ACCT 511		3 BUDA 550	3
ACCT 542		3 ACCT 501		3 ACCT 541	3
Select one:		3 ACCT 520		3	
ACCT 446 (if ACCT 452 has been taken)					
ACCT 452 (if not taken as undergrad)					
BUDA 525		3 ACCT 445		3	
If three tax classes were not taken as undergrad - 440, 441, 442, take					
If three tax classes were not taken as undergrad, choose one:					
ACCT 441					
ACCT 442					
		12			6

Total credit hours: 30

Areas of Emphasis Offered:

- Assurance, Forensic and Fraud Examination (p. 4)
- Business Data Analytics (p. 5)
- Tax (p. 5)

Assurance, Forensic and Fraud Examination Area of Emphasis

The Area of Emphasis in Assurance, Forensic and Fraud Examination is intended to provide MAcc students expertise in assurance. Students will be exposed to course work in detection, prevention, examination/deterrence and remediation of white-collar crime.

Course Requirements. In order to satisfy the requirements of the Area of Emphasis, a student must have completed the three required courses with a passing grade (a grade of C- or better). Note, that a cumulative GPA of 3.0 is required for graduation from the MAcc program. The courses and grades

from the Area of Emphasis will be counted towards a student's cumulative GPA in the MAcc program. The courses will be required for the Area of Emphasis in a prescriptive plan of study.

Code	Title	Hours
A minimum grade of C- is required in AOE coursework		
ACCT 580	Accounting for Forensic and Fraud Investigators	3
ACCT 581	Fraud Investigation	3
ACCT 583	Fraud: Criminology/Legal Issues	3
Total Hours		9

Business Data Analytics Area of Emphasis

The AoE in Business Data Analytics is intended to provide MAcc students expertise in analytics commonly used by accounting professionals. Students will be exposed to coursework in advanced technology for accounting, data visualization, and statistical methods for analyzing data.

Course Requirements. In order to satisfy the requirements of this AOE, students must complete the three required courses with a passing grade (grade of C or better). Note that a cumulative GPA of 3.0 is required for graduation from the MAcc program; the grades from this AOE will be counted towards students' cumulative GPA in the MAcc program.

Code	Title	Hours
ACCT 520	Advanced Technology for Accounting	3
BUDA 525	Business Statistical Methods 1	3
BUDA 550	Business Data Visualization	3
Total Hours		9

Tax Area of Emphasis

The Area of Emphasis in Tax is intended to provide MAcc students deeper tax knowledge. Students will be exposed to course work in detection, prevention, examination/deterrence and remediation of white-collar crime.

Course Requirements. In order to satisfy the requirements of the Area of Emphasis, a student must have completed the three required courses with a passing grade (a grade of C- or better). Note, that a cumulative GPA of 3.0 is required for graduation from the MAcc program. The courses and grades from the Area of Emphasis will be counted towards a student's cumulative GPA in the MAcc program. The courses will be required for the Area of Emphasis in a prescriptive plan of study.

Code	Title	Hours
A minimum grade of C- is required in AOE coursework		
ACCT 541	Federal Tax Research and Writing	3
ACCT 542	Advanced Federal Corporate Tax	3
ACCT 544	Taxation of Property Transactions	3
Total Hours		9

Major Learning Outcomes

ACCOUNTANCY

Goal 1: Students will demonstrate competence in advanced technical skills

Goal 2: Students will demonstrate research skills by finding and interpreting authoritative literature.

Goal 3: Students will communicate the results of research and/or analysis.

Goal 4: Students will identify an ethical dilemma and propose a solution.