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, 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 section of the University’s Graduate Catalog for more information about this topic.
  • Students must follow the professional standards established by 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 suspended from their program, for up to one year, if their GPA is not raised to 2.75 by the end of their subsequent semester of enrollment. The program will reevaluate the student after the term of suspension to determine whether they may return to the program or be dismissed.
  • 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 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 Global Engagement 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 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 be certified. Most boards of accountancy require 150 semester hours of academic credit for certification.

For the specific requirements to sit for the C.P.A. examination in West Virginia, visit the Board’s website at https://www.boa.wv.gov/ 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 http://www.cpa-exam.org.

FACULTY

CHAIR
- Richard Riley - Ph.D
  University of Tennessee

MACC PROGRAM COORDINATOR
- Gary LeDonne - M.P.A.
  West Virginia University

ASSOCIATE PROFESSORS
- Jack Dorminey - Ph.D.
  Virginia Commonwealth University
- Scott Fleming - Ph.D.
  Virginia Polytechnic Institute and State University
- Mark Nigrini - Ph.D.
  University of Cincinnati

ASSISTANT PROFESSORS
- John Treu - J.D., LL.M.
  New York University
- Lauren Cooper - Ph.D.
  Oklahoma State University

VISITING PROFESSOR
- Nicholas Apostolou - D.B.A.
  University of Tennessee

TEACHING ASSISTANT PROFESSOR
- Frank DeGeorge - M.S.A.
  Duquesne University

ADJUNCT PROFESSORS
- James Alexander
- James Cooper

Admissions

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 cumulative 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. The John Chambers College of Business & Economics TOEFL requirement is higher than the University’s - applicants must have a TOEFL score of either 580 (paper prior to July 27) or 68 (paper after July 27), 237 (computer), or 92 (internet-based). 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**

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, three of which may be taken concurrently with graduate courses)
- Auditing
- Principles of Microeconomics
- Principles of Marketing
- Principles of Management
- Principles of Finance
- Statistics
- Business Law (six hours, three of which may be taken concurrently with graduate courses)
- 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 or BeGradPrograms@mail.wvu.edu.

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**

A cumulative grade point average of at least 3.0 is required in all course work towards the degree.

**Core Requirements**

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ACCT 501</td>
<td>Accounting/Economic Decision Making</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 511</td>
<td>Financial Accounting Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 551</td>
<td>Assurance Services and Professional Standards</td>
<td>3</td>
</tr>
</tbody>
</table>

**Restricted Electives: Select four of the following (unless required by AOE selected):**

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 512</td>
<td>Mergers and Acquisitions</td>
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<tr>
<td>ACCT 520</td>
<td>Advanced Technology for Accounting</td>
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<tr>
<td>ACCT 541</td>
<td>Federal Tax Research and Writing</td>
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<td>ACCT 542</td>
<td>Advanced Federal Corporate Tax</td>
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<tr>
<td>ACCT 543</td>
<td>Advanced Federal Partnership Tax</td>
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<tr>
<td>ACCT 561</td>
<td>Governmental and Not-for-Profit Accounting</td>
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<td>ACCT 571</td>
<td>Accounting/Business Consulting</td>
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<td>ACCT 580</td>
<td>Accounting for Forensic and Fraud Investigators</td>
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<td>ACCT 581</td>
<td>Fraud Investigation</td>
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<tr>
<td>ACCT 582</td>
<td>Fraud Data Analysis</td>
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<tr>
<td>BUDA 525</td>
<td>Business Statistical Methods 1</td>
<td></td>
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<tr>
<td>BUDA 530</td>
<td>Business Statistical Methods 2</td>
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<tr>
<td>BUDA 535</td>
<td>Business Data Mining</td>
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<tr>
<td>BUDA 540</td>
<td>Decision Sciences and Analytics</td>
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<tr>
<td>BUDA 550</td>
<td>Business Data Visualization</td>
<td></td>
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</table>
FIN 521  Financial Reporting and Analysis
LAW 753  Estate and Gift Taxation

Select one of the following AoEs: 9
- 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

Assurance, Forensic and Fraud Examination Area of Emphasis Plan of Study

First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
<th>Summer</th>
<th>Hours</th>
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<tbody>
<tr>
<td>ACCT 551</td>
<td>3</td>
<td>ACCT 511</td>
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<td>ACCT 581</td>
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<td>ACCT 580</td>
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<td>12</td>
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</tbody>
</table>

Total credit hours: 30

Business Data Analytics Area of Emphasis Plan of Study

First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
<th>Summer</th>
<th>Hours</th>
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<tbody>
<tr>
<td>ACCT 551</td>
<td>3</td>
<td>ACCT 511</td>
<td>3</td>
<td>BUDA 550</td>
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<td>BUDA 525</td>
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<td>ACCT 501</td>
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<td>ACCT 520</td>
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<td>12</td>
<td>6</td>
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</table>

Total credit hours: 30

Tax Area of Emphasis Plan of Study

First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
<th>Spring</th>
<th>Hours</th>
<th>Summer</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 551</td>
<td>3</td>
<td>ACCT 511</td>
<td>3</td>
<td>Restricted Elective</td>
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<tr>
<td>ACCT 542</td>
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<td>ACCT 501</td>
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<tr>
<td>Restricted Elective</td>
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<td>ACCT 541</td>
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<tr>
<td>Restricted Elective</td>
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<td>ACCT 543</td>
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<td>12</td>
<td>12</td>
<td>6</td>
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</tbody>
</table>

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.

A minimum grade of C- is required in AOE coursework

<table>
<thead>
<tr>
<th>Course Code</th>
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<tbody>
<tr>
<td>ACCT 580</td>
<td>Accounting for Forensic and Fraud Investigators</td>
<td>3</td>
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<tr>
<td>ACCT 581</td>
<td>Fraud Investigation</td>
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<td>ACCT 582</td>
<td>Fraud Data Analysis</td>
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<td></td>
<td><strong>Total Hours</strong></td>
<td><strong>9</strong></td>
</tr>
</tbody>
</table>

**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 (a 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.

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<tr>
<td>ACCT 520</td>
<td>Advanced Technology for Accounting</td>
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<tr>
<td>BUDA 525</td>
<td>Business Statistical Methods 1</td>
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<td>Business Data Visualization</td>
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<td></td>
<td><strong>Total Hours</strong></td>
<td><strong>9</strong></td>
</tr>
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</table>

**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.

A minimum grade of C- is required in AOE coursework

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</tr>
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<td></td>
<td><strong>Total Hours</strong></td>
<td><strong>9</strong></td>
</tr>
</tbody>
</table>

**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.

**COURSES**

**ACCT 501. Accounting/Economic Decision Making. 3 Hours.**

PR: Admission into the Master's of Professional Accountancy program. This course exposes students to the theory and application within the accounting profession of the topics of corporate governance, economic theory, financial management, cost accounting, and strategic planning, particularly as it relates to decision making.
ACCT 511. Financial Accounting Theory and Practice. 3 Hours.
PR: Consent. Comprehensive examination of financial accounting theory as established by the opinions, statements and interpretation of professional organizations with special emphasis on their application and problem solving.

ACCT 512. Mergers and Acquisitions. 3 Hours.

ACCT 520. Advanced Technology for Accounting. 3 Hours.
The materials that will be covered are applicable to external auditing, internal auditing, financial accounting, and forensic accounting. The course covers the use of technology in matters related to the efficiency and effectiveness of the audit. Also covered is the use of technology in the accounting function since this function provides the source data and information for any audit.

ACCT 521. Information Technology Auditing. 3 Hours.
PR: Consent. Information technology auditing techniques, issues, and current topics, including risk assessment, general and application control testing, computer assisted audit tools and techniques, and testing of databases and local area networks.

ACCT 522. Electronic Commerce and Internet Security. 3 Hours.
PR: Consent. Electronic commerce business models. Real options evaluations, accounting distinctions, and case analysis of Web-based business models, with emphasis on the Internet security risks to the integrity of financial information.

ACCT 541. Federal Tax Research and Writing. 3 Hours.
PR: Consent. Study of federal tax authorities and hierarchy, the research resources available, development of federal tax research and writing skills, and the application thereof.

ACCT 542. Advanced Federal Corporate Tax. 3 Hours.
PR: ACCT 441 with a minimum grade of C- and ACCT 442 with a minimum grade of D- or consent. An advanced study of federal income taxation for corporations and shareholders, including: corporate operations, corporate formation and capital structure, distributions to shareholders, acquisitions and liquidations, and reorganizations.

ACCT 543. Advanced Federal Partnership Tax. 3 Hours.
PR: ACCT 441 with a minimum grade of C- and ACCT 442 with a minimum grade of D- or consent. An in depth study of federal income taxation for business entities taxed as partnerships as well as a comparative study of the taxation of other flow-through entities. Specific topics include: partnership tax operations, tax partnership formations and capital structure, distributions to partners, special allocations, and a comparative analysis of partnerships and non-partnership flow-through entities.

ACCT 551. Assurance Services and Professional Standards. 3 Hours.
PR: Consent. Professional objectives, principles, and standards for assurance services, including risk assessment, attestation reports, and related communications. Case studies covering sampling, professional ethics, legal liability and reporting.

ACCT 556. Fraud Detection and Deterrence. 3 Hours.
PR: Restricted to MPA Students. The auditor's responsibility with respect to fraud detection and investigation and management's responsibility for fraud deterrence and implementation of effective prevention measures. Identification, analysis and examination of fraud using actual and simulated data.

ACCT 557. Governmental and Not-for-Profit Accounting. 3 Hours.
PR: Consent. Theory and practice of accounting for governmental and not-for-profit entities with an emphasis on the conceptual foundation of fund accounting, budgetary control and accountability.

ACCT 558. Accounting for Forensic and Fraud Investigators. 3 Hours.
ACCT 561. Fraud Investigation. 3 Hours.
PR: Restricted to FAFI students. Types of fraud, documents, sources of evidence, and analysis of internal and external fraud schemes with an emphasis on the skills needed to identify and investigate fraud.

ACCT 562. Fraud Data Analysis. 3 Hours.
PR: Restricted to FAFI students. Computer-aided data analysis techniques for detecting and investigating fraud cases, issues related to the collection and use of digital evidence, and collection of data from electronic devices.

ACCT 583. Fraud: Criminology/Legal Issues. 3 Hours.
PR: Consent. Theories of criminal behavior, laws, rules of evidence, rights of persons under interrogation and interviewing, report writing and ethics, as these topics relate to forensic accounting with a focus on the behavioral aspects of fraud.

ACCT 584. Advanced Fraud Investigation. 3 Hours.
PR: ACCT 581 and ACCT 582. Major fraud case investigation with an emphasis on forensic and litigation support aspects, including presentation of cases in moot court setting.
ACCT 585. Forensic and Fraud Examination Advanced Analytical Techniques. 3 Hours.
PR: ACCT 580. An examination and use of advanced analytical techniques with respect to three forensic accounting and fraud examination special topics: civil litigation support and damage claims, valuations and financial statement fraud.

ACCT 591. Advanced Topics. 1-6 Hours.
PR: Consent. Investigation of advanced topics not covered in regularly scheduled courses.

ACCT 592. Directed Study. 1-6 Hours.
Directed study, reading, and/or research.

ACCT 593. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 594. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 595. Independent Study. 1-9 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 691. Advanced Topics. 1-6 Hours.
PR: Consent. Investigation of advanced topics not covered in regularly scheduled courses.

ACCT 692. Directed Study. 1-6 Hours.
Directed study, reading, and/or research.

ACCT 693. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 694. Seminar. 1-6 Hours.
Special seminars arranged for advanced graduate students.

ACCT 695. Independent Study. 1-9 Hours.
Faculty supervised study of topics not available through regular course offerings.

ACCT 696. Graduate Seminar. 1-3 Hours.
PR: Consent. Each graduate student will present at least one seminar to the assembled faculty and graduate student body of his or her program.

ACCT 697. Research. 1-9 Hours.
PR: Consent. Research activities leading to thesis, problem report, research paper or equivalent scholarly project, or a dissertation. (Grading may be S/U).

ACCT 698. Thesis or Dissertation. 1-6 Hours.
PR: Consent. This is an optional course for programs that wish to provide formal supervision during the writing of student reports (698), or dissertations (798). Grading is normal.

ACCT 699. Graduate Colloquium. 1-6 Hours.
PR: Consent. For graduate students not seeking coursework credit but who wish to meet residency requirements, use the University’s facilities, and participate in its academic and cultural programs. Note: Graduate students who are not actively involved in coursework or research are entitled, through enrollment in their department’s 699/799 Graduate Colloquium to consult with graduate faculty, participate in both formal and informal academic activities sponsored by their program, and retain all of the rights and privileges of duly enrolled students. Grading is P/F; colloquium credit may not be counted against credit requirements for masters programs. Registration for one credit of 699/799 graduate colloquium satisfies the University requirement of registration in the semester in which graduation occurs.

ACCT 711. Behavioral Accounting Research. 3 Hours.
This is a doctoral-level course designed to familiarize students to various behavioral topics within the accounting literature. The goal of the course is to survey some of the major theories, issues, and empirical findings within the behavioral-accounting literature. This approach is designed to build a foundation upon which the student may consider their own areas of research.

ACCT 712. Archival Accounting Research. 3 Hours.
PR: Admission to PhD program and STAT 511. This doctoral-level course is designed to familiarize students to various capital markets topics within the accounting literature. The goal of the course is to survey some of the major theories, issues, and empirical findings within the archival literature. This approach is designed to build a foundation upon which the student may consider their own areas of interest.

ACCT 713. Forensic Accounting and Fraud Examination. 3 Hours.
This course familiarizes students with various special topics as it relates to forensic accounting and fraud examination. It surveys some of the major theories, issues, and empirical findings within and without the accounting literature.

ACCT 793. Special Topics. 1-6 Hours.
A study of contemporary topics selected from recent developments in the field.

ACCT 795. Independent Study. 1-9 Hours.
Faculty-supervised study of topics not available through regular course offerings.
ACCT 797. Research. 1-9 Hours.
PR: Consent. Research activities leading to thesis, problem report, research paper or equivalent scholarly project, or a dissertation. (Grading will be S/U.).