UNIVERSITY OF IDAHO
College of Business and Economics
Master of Accountancy

2020-2021 Catalog	
Name	
Advisor	

This worksheet is intended to be used as a guide to the curriculum requirements for earning a Master of Accountancy degree per the 2020-21 Graduate Catalog. Refer to the catalog for specific requirements and seek the advice of your advisor for questions.

	require	

•	B.S., B.A. or B.B.A. degree from an accredited college or university	
•	Minimum undergraduate grade-point average 3.0 (or last 60 undergrad. credits >3.0)	
•	Completion of on-line application, personal statement, and current resume	
•	Minimum TOEFL score of 575 (paper) or 88 (electronic) or IELTS with a	
	minimum score of 6.5, where applicable; ALCP not acceptable	
•	Three letters of recommendation	
•	Approval by department graduate admissions committee	

Degree requirements:

- Successful completion of a comprehensive written portfolio
- Completion of a U.S. federal tax class at graduate or undergraduate level
- Completion of 24 credits of business-related courses at graduate or undergraduate level
- Total of 18 credits numbered higher than 500
- Minimum graduate GPA 3.0

Summary of Graduate Degree Requirements

Course Number	Course Title (Prerequisites)		Credit Hours	<u>Semester</u> <u>Taken</u>
	Required Courses (9 credits)			
Acct 586 (F)	Contemporary Management Accounting Issues (Acct. 385)		3	
Acct 590 (S)	Advanced Auditing		3	
Acct 592 (F)	Financial Accounting & Reporting Seminar (Acct 415/515)		<u>3</u>	
			9	
	Graduate-level accounting electives (6 cr.)			
	Choose at least two:			
Acct 561 (S)	Comparative Accounting Theory		3	
Acct 515 (F/S)	Advanced Corp. Acctg. & Reporting (Acct 325)		3	
Acct 521 (S)	Accounting Data Analytics		3	
Acct 530 (S)	Accounting for Public Sector Entities		3	
Acct 550 (F)	Fraud Examination		3	
Acct 555 (Su)	Forensic Accounting		3	
Acct 584 (S)	Federal and State Taxes II (Acct 483)		3	
Acct 585 (S)	Estate Planning (Acct 483)		3	
Acct 598 (F/S/Su)	Internship		<u>3</u>	
Total Core	Top two section totals should ed	qual at least	15	
		Course		
		Number		
Other electives (1 with committee co	5 credits) - Courses to be selected in consultation			
	include one 400 level accounting course			
	ude advanced 300 or 400 level non-accounting			
classes				
	ther Elective section at least one course must be			
500-leve				
 Many stu credit co 	idents take a combination of three 502 and 503 one- urses.		<u>15</u>	
	Total Minimum Credits		<u>30</u>	
If		: d- f: ::		

If you **did not major in accounting** for your undergraduate degree, please see reverse side for requirements that must be completed prior to taking the four required graduate courses. If you did not major in business or accounting for your undergraduate degree, please see reverse side for requirements related to the required 24 credits of business-related courses.

If you are an **international student**, please see reverse side for American Language and Culture Program Requirements.

The required graduate-level accounting courses presume you have already taken the equivalent of an undergraduate degree in accounting. For students with other undergraduate degrees, you may also need to complete additional coursework to meet prerequisites for required graduate courses or to obtain the required 24 credits of business and business-related courses. In consultation with the graduate committee, your major professor will make the final determination of equivalent courses from your transcript.

	Satisfied prior to	Equivalent UI Course	Planned Fulfillment
Description – Accounting Courses	admission	Numbers	(course & semester)
Principles of Accounting (introductory level course(s)		Acct 201 &	
generally 4 to 6 semester credit hours)		Acct 202	
Introductory-level course in accounting information		Acct 305	
systems			
Intermediate Accounting sequence – generally 6 to 8		Acct 315 &	
semester credit hours – must be taken before Acct 561		Acct 325	
and Acct 592			
Introductory level auditing course –		Acct 492	
must be taken before Acct 590			
Advanced Financial Accounting (covering consolidations,		Acct 415 or	
partnerships, foreign currency transactions, etc.).		Acct 515	
May be taken as part of graduate program			
US Federal Income Taxes (may be taken as part of		Acct 483	
graduate program)			
Cost Accounting		Acct 385	
Description – Business-related Courses			
Mathematics		Stat 251	
		Math 160	
Economics (4 to 6 hours)		Econ 201 & 202 or	
		Econ 272	
Business Law (3 credits). Graduate students should take		BLaw 265	
an upper-division CBE course or courses in the College of		BLaw 420	
Law if the requirement has not been met before		BLaw 425	
admission.			
Business (12-14 credits). Additional economics and		Bus 301, Bus 311, Bus	
business law courses may be included in this section but at		321, etc. plus other	
least six credits must be in other business topics. These six		advanced business	
credits <u>must</u> be in <u>two</u> different business disciplines (for		courses as approved.	
example: marketing, finance, management, etc.)			
Introductory-level courses satisfy this requirement but			
cannot be used toward the 30 hours needed to complete			
the MAcct degree. However, courses approved as			
graduate electives will satisfy this requirement.			

For International Students:

Completion of the following American Language and Culture Program Courses (or pass placement exam) prior to taking Accounting 561, 586, 590, and 592:

ALCP Reading and Composition - Level 6

ALCP Listening and Speaking - Level 6

ALCP Academic Skills - Level 6

Experiential Learning One-Credit Accounting Electives:

-xp-::		
Accounting 502 (Fall and Spring)	Practicum in Tutoring	1 credit
Accounting 502 (Spring only)	Barker Review	1 credit
Accounting 503 (Spring only)	Volunteer Income Tax Assistance	1 credit
Accounting 503 (Fall and Spring)	Workshop: BAP Leadership	1 credit
Accounting 403 (Fall only)	Accounting Professional Development	1 credit
Accounting 503 (Fall and Spring)	CPA Exam Review (self-study)	1 credit
Accounting 503 (Fall and Spring)	Internal Control Review	1 credit

