

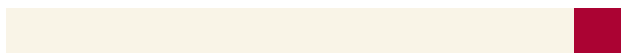
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The Master of Accountancy (MAcc) degree provides advanced study in accounting for individuals interested in careers in the accounting field.

There are ten courses in the Union MAcc curriculum. These courses are 3 semester hours of graduate credit each. Six of these courses are accounting courses. The remaining four courses are MBA courses. The accounting courses are scheduled during the day according to the traditional schedule. The MBA courses can be completed at night or online. The entire 30-semester hour MAcc program can be completed in one year.

The strength of the Union MAcc program is the qualified faculty that serve our student body. Union's business faculty combine practical work experience with strong academic backgrounds. This dual emphasis on practicum and education provides a rich and relevant classroom experience for our MAcc students. Faculty pursue innovative teaching concepts while continuing to conduct and publish accounting and business-related research.

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Applicants who do not meet the regular admission requirements to the MAcc program may be admitted conditionally at the discretion of the MAcc Director and the Graduate Business Admissions Committee. Students seeking conditional admission must apply in writing to the MAcc Director for consideration. Students who are conditionally admitted must attain regular admission within 6 hours of graduate study having been completed with a minimum 3.0 grade point average, and the specific cause for conditional admission having been removed.

Graduate credit for courses earned at a regionally accredited college or university or at a recognized foreign college or university may be transferred to Union University if the courses are essentially the same courses as those required in the program. The maximum number of semester hours that may be transferred to Union University and applied to the MAcc degree is nine.

No grade less than “B” may be transferred. Courses taken more than five years before beginning the MAcc program at Union University will be considered on an individual basis.

A student enrolled in the MAcc program will be suspended from the program upon earning three grades of “C” or below. While suspended from the MAcc program, the student may, in an effort to remove these grades, repeat those courses in which a “C” or below has been received.

A. Completion of 30 hours to include:

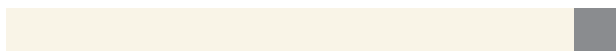
1. MAcc 615, 616, 619, 624, 670
2. One of the following: MAcc 612, 625, 650, 675, 684
3. 12 hours of MBA courses excluding MBA 613.

B. A minimum grade point average of 3.0 for the required course of study.

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There are three methods of payment for the program.

1. One-hundred percent of tuition expense for the entire program before the first night of class. Interest will be assessed on the unpaid balance at the rate of 1.5% per month.
- 2.



Prerequisites: PMACC 514 and 550.

An examination of ethics in accounting practice, general standards and procedures for a contemporary audit, audit programs, and work papers.

Prerequisite: ACC 212 and CSC 105.

Principles and problems of accounting system design and implementation. Organization for accounting control, internal control procedures, and internal reports. Attention given to computerized accounting systems and to traditional information flows.

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Group studies which do not appear in the department course offerings. Context will be determined by need.

Prerequisite: ACC 311 / PMACC 511

This course focuses on effective managerial accounting tools to be used for decision making in business analysis including strategic position analysis and value chain analysis.

Prerequisite: ACC 314 / PMACC 514

Operation of the accounting structure and financial reporting for governmental and not-for-profit entities to include colleges and universities, medical care facilities, and social service agencies.

Prerequisite: ACC 314 / PMACC 514

Accounting practices and theories for business combinations and partnerships.

Prerequisite: ACC 313 / PMACC 513

This course is a study of the Financial Accounting Standards Board pronouncements for general accounting use. Emphasis is given to the interpretation of pronouncements and applications in problem-solving settings as applied to advanced topics in financial accounting.

Prerequisite: ACC 314 / PMACC 514

agencies.

Prerequisite: ACC 350 / PMACC 550

This course explores systems planning, acquisition, delivery, and monitoring from a risk and control perspective while analyzing systems as processors of data for financial reporting and control of economic organizations.

Prerequisite: ACC 315 / PMACC 515

This course focuses on the taxation of corporations and pass-through entities including partnerships, S corporations, and estates and trusts.

Prerequisite: ACC 423 / PMACC 523

This seminar examines internal auditing concepts and proper internal controls for financial reporting and business operations along with compliance with applicable laws, regulations, and policies.

An in-depth look at fraud detection, prevention, investigation, management and resolution.

