

ACCOUNTING, MACCT

The Master of Accounting (MACCT) degree, a STEM-designated program, prepares college graduates for successful careers in a variety of industries including public accounting, finance, and major corporations. Through a comprehensive, industry-endorsed 30 credit hour curriculum, students develop technical and analytical skills to acquire the professional expertise for a professional accounting career.

Freeman also offers a joint Bachelor of Science in Management/Master of Accounting (BSM/MACCT) program. This course of study is designed to give students the knowledge, skills and preparation to immediately enter the accounting profession following graduation. Most joint students complete an internship for degree credit during the program. Typically completed in five years, students graduate with two degrees and the confidence and expertise to become an accounting professional. In addition, students may meet the eligibility requirements for the CPA exam in the jurisdictions of their choice.

Requirements Curriculum

Prerequisites

To be admitted to the MACCT program, a student must have an appropriate undergraduate background in accounting or business and have satisfactorily completed the following prerequisite courses:

- **Financial Accounting Principles** [ACCN 2010 Financial Accounting (3 c.h.) or equivalent] - Concepts, techniques, and conventions for measuring and communicating the results of operations and the financial position of a business enterprise are introduced. Emphasis is placed on the development and use of publicly-reported financial information.
- **Managerial/Cost Accounting Principles** [ACCN 3010 Managerial Accounting (3 c.h.) or equivalent] - The role of accounting information in management decision-making for profit-seeking organizations is emphasized. The importance of information to decision-relevance is developed through study of traditional cost accounting, managerial economics, operations research, and the behavioral sciences.
- **Intermediate Accounting I and II** [ACCN 3100 Intermediate Accounting I (3 c.h.) and ACCN 4110 Intermediate Accounting II (3 c.h.) or equivalent] - These conceptually-oriented courses introduce intensive examination of financial reporting issues, financial statement categories, and the institutional environment of financial accounting. Students may complete the prerequisite courses in their undergraduate programs or prior to MACCT matriculation at a school accredited by The Association to Advance Collegiate Schools of Business (AACSB).

Degree Requirements

Students entering the MACCT program must complete the following 18 credit hours of required courses, plus a non-credit career development and management course. If a required course was completed at the undergraduate level, students must substitute an approved elective to meet the 30 credit hour requirement.

Course ID	Title	Credits
ACCN 7110	Auditing	3
ACCN 7120	Advanced Financial Accounting	3
ACCN 7140	Advanced Managerial Accounting	3
ACCN 7150	Accounting Information Systems	3
ACCN 7290	Accounting Analytics	3
CDMA 6030	Advanced Career Development and Management ¹	0
TAXN 7100	Principles of Entity Taxation	3
Plus 12 credit hours of approved electives ²		12
Total Credit Hours		30

¹ Waived for joint BSM/MACCT students.

² Financial Communications (MCOM 6130 Financial Communications (3 c.h.)) is required for students who have not completed a similar course taught in English.

Note: Students are not required to meet the educational requirements to sit for the Certified Public Accountant (CPA) exam in any state or territory. However, they may elect to become eligible if they wish. In this case, they would work closely with their MACCT faculty adviser to develop an appropriate program plan. The final determination of whether a CPA exam applicant meets the educational qualifications necessary to sit for the exam in any given U.S. state or territory resides solely with the Board of Accountancy in that state or territory. All State Boards of Accountancy require evaluation and approval of a candidate's academic credentials prior to sitting for the exam. See the National Association of State Boards of Accountancy (NASBA) website at <https://nasba.org/> for

more details including links to the state/territory jurisdictions as well as services that provide academic evaluations of coursework and credentials. Students who do not have an undergraduate business degree may need to take additional courses to qualify to sit for the CPA exam.

Specializations

While all MACCT students earn a graduate degree in accounting, it is possible for students to pursue a variety of specializations. Requirements for all specializations within the MACCT program follow. Students may not count the same course for multiple specializations. However, if a course is required for two specializations, students may substitute the required course with another approved course for the second specialization. No more than two specializations may appear on the final transcript.

Analytics

Course ID	Title	Credits
ACCN 7130	Financial Statement Analysis	3
ACCN 7270	Advanced Risk Analytics	3
Plus 3 credit hours from the following:		3
FINE 7180	Financial Modeling	
FINE 7510	Econometrics and Forecasting	
MGSC 7310	Modeling and Analytics	
MGSC 7320	Advanced Spreadsheet Modeling	
MKTG 7250	Social Media and Online Marketing	
MKTG 7280	Data and Analysis for Marketing Decisions	
Total Credit Hours		9

Risk Management

Course ID	Title	Credits
ACCN 7270	Advanced Risk Analytics	3
ACCN 7280	Operational Risk Management	3
Plus 3 credit hours from the following:		3
ACCN 7130	Financial Statement Analysis	
ACCN 7240	Forensic Accounting	
FINE 7380	Climate Change, Sustainability, and Financial Markets	
Total Credit Hours		9

Structured Finance

Course ID	Title	Credits
ACCN 7270	Advanced Risk Analytics	3
Plus 6 credit hours from the following:		6
ACCN 7130	Financial Statement Analysis	
FINE 7160	Investments & Asset Pricing	
FINE 7180	Financial Modeling	
FINE 7640	Valuation	
FINE 7650	Fixed Income Analytics & Modeling	
Other 7000-level FINE course if approved by adviser and instructor		
Total Credit Hours		9

Taxation

Course ID	Title	Credits
TAXN 7260	Taxation of Individuals	3
TAXN 7280	Research In Taxation	3
TAXN 7290	Partnership & S Corp.	3
Total Credit Hours		9

Taxation Major Option

Course ID	Title	Credits
TAXN 7260	Taxation of Individuals	3
TAXN 7280	Research In Taxation	3
TAXN 7290	Partnership & S Corp.	3
Plus 3 credit hours from the following courses:		3
TAXN 7920	Ind Study-Taxation ¹	
4LAW 6730	Tax: State & Local Tax ²	
Other Law School course if approved by adviser and instructor		
Total Credit Hours		12

¹ 1-3 credit hours

² 2 credit hours

Program String and Field of Study: BSMAC_GR, ACCN

Contact

For more information, contact the A. B. Freeman School of Business (<https://freeman.tulane.edu/graduate/master-accounting/>).