

MAcc Program Components

The MAcc Program is comprised of three distinct parts: new student orientation, the curriculum and a closure experience.

MAcc Degree Completion Requirements

All admitted MAcc students are required to attend an orientation session prior to beginning their first semester in the program. The MAcc Orientation event for Summer and Fall-start students will be held in-person on a date 1-2 weeks prior to the beginning of the Fall semester, usually on a Saturday. Spring-start students will attend orientation separately in January. The School of Business Graduate Programs office will reach out to admitted students with further information in advance of the orientation session. A Zoom attendance option and alternative distance assignments will be available for long-distance-students (defined as living 85+ miles from campus based on your permanent address on file with the University).

The purpose of orientation is to set the expectations of students and faculty regarding the student's MAcc program experience. This is accomplished through the presentation of the MAcc program Vision Statement, the MAcc Program Values Statement, and set of exercises designed to promote interaction and networking among new MAcc students, current MAcc students, MBA students, faculty and alumni.

MAcc Program Curriculum and Degree Completion Requirements

The Washburn MAcc program curriculum combines opportunities to develop skills in communication, quantitative analysis, computer technology, teamwork and leadership. The curriculum consists of courses teaching advanced accounting knowledge and skills, audit, tax information systems and business control systems. Additionally, students can choose elective courses in management, finance, economics, marketing, international business and business law. Accounting internship opportunities may also be pursued to fulfill general elective requirements.

All students are required to complete 10 courses/30 credit hours from the upper-level MAcc program curriculum. Students without a BBA degree or without an accounting-focused BBA degree: completion of up to 18 credit hours/6 pre-MAcc undergraduate correlate courses and completion of up to 21 credit hours/7 pre-MAcc undergraduate accounting courses, in addition to the 10-course/30-credit hour upper-level MAcc program curriculum. Determination of pre-MAcc undergraduate correlate course requirements and pre-MAcc undergraduate accounting course requirements will be assessed on an individual basis through transcript analysis of previous courses completed, and in some cases, professional work experience, by the Graduate Programs Director. MA116 College Algebra or equivalent is a program prerequisite required prior to entry for all students.

A cumulative grade point average of at least 3.0 in the 10-course/30-credit hour upper-level (600-level) MAcc curriculum, a cumulative grade point average of at least 2.0 in the pre-MAcc undergraduate correlate course curriculum (if applicable), and a cumulative grade point average of at least 2.0 in the pre-MAcc undergraduate accounting course curriculum (if applicable). All required coursework must be completed within six (6) calendar years from the date of admission to the pre-MAcc/MAcc program.

I. Pre-MAcc Undergraduate Correlate Course Curriculum

Requirements of the pre-MAcc undergraduate correlate course curriculum include completion of up to 18 credit hours/6 pre-MAcc undergraduate correlate courses. Depending on a student's specific circumstance, professional work experience and academic background, none, some or all pre-MAcc undergraduate correlate courses could be required. Each applicant is evaluated on an individual basis to determine any pre-MAcc undergraduate correlate course needs. A cumulative grade point average of at least 2.0 in any required classes from the pre-MAcc undergraduate correlate course curriculum must be met prior to advancing into upper-level core MAcc classes.

Most requirements in this curriculum are completed through the BBA (Bachelor of Business Administration) undergraduate program, either with an accounting focus or any other business area focus. Note: Students with a BBA degree from outside of Washburn University might not have met the "Foundations of Data Analysis" course requirement. Students with bachelor's degrees in areas other than business could have completed some classes from this curriculum.

The Graduate Programs Director will determine the suitability of undergraduate or past graduate coursework through transcript analysis and any professional work experience to satisfy pre-MAcc undergraduate correlate course requirements. Initial determination as to whether past courses taken meet the requirements will be made and relayed to the student during the admission process to the MAcc program. Students planning to take additional coursework prior to application to the MAcc program should consult with the Graduate Programs Director to determine which courses at Washburn University or elsewhere will meet these requirements. Approved pre-MAcc undergraduate correlate courses taken outside of Washburn University do not need to be formally transferred to the university; review by the Graduate Programs Director of an updated final official transcript will suffice.

Pre-Master of Accountancy Correlate Courses (6 classes/18 credit hours)	
1	MA116 College Algebra
2	EC211 Statistics for Business and Economics
3	EC200 Microeconomics
4	EC201 Macroeconomics
5	BU250 Management Information Systems
6	BU258 Foundations of Data Analysis

II. Pre-MAcc Undergraduate Accounting Course Curriculum

Requirements of the pre-MAcc undergraduate accounting course curriculum include completion of up to 21 credit hours/7 pre-MAcc undergraduate accounting courses. Depending on a student's specific circumstance, professional work experience and academic background, none, some or all pre-MAcc undergraduate correlate courses could be required. Each applicant is evaluated on an individual basis to determine any pre-MAcc undergraduate accounting course needs. A cumulative grade point average of at least 2.0 in any required classes from the pre-MAcc undergraduate accounting course curriculum must be met prior to advancing into upper-level core MAcc classes.

Most requirements in this curriculum are completed through the BBA (Bachelor of Business Administration) undergraduate program *with an accounting focus*. Students with a BBA degree outside of the accounting focus could have completed some classes from this curriculum.

The Graduate Programs Director will determine the suitability of undergraduate or past graduate coursework through transcript analysis and any professional work experience to satisfy pre-MAcc undergraduate accounting course requirements. Initial determination as to whether past courses taken meet the requirements will be made and relayed to the student during the admission process to the MAcc program. Students planning to take additional coursework prior to application to the MAcc program should consult with the Graduate Programs Director to determine which courses at Washburn University or elsewhere will meet these requirements. Approved pre-MAcc undergraduate correlate courses taken outside of Washburn University do not need to be formally transferred to the university; review by the Graduate Programs Director of an updated final official transcript will suffice.

Pre-Master of Accountancy Accounting Courses (7 classes/21 credit hours)	
1	AC224 Financial Accounting
2	AC225 Managerial Accounting
3	AC321 Intermediate Financial Accounting I
4	AC322 Intermediate Financial Accounting II
5	AC330 Accounting Information Systems
6	AC423 Federal Income Taxation of Individuals
7	AC425 Auditing

III. Upper-Level MAcc Program

All MAcc students must complete 10 courses/30 credit hours of core upper-level (600-level) MAcc courses. This is in addition to any pre-MAcc undergraduate correlate courses and any pre-MAcc undergraduate accounting courses that could be required of non-business background students, non-accounting background BBA students or provisionally-admitted students. The core program consists of six (6) non-elective courses taken by all MAcc students and four (4) elective courses chosen by the student depending on individual interest, future career goals, and outstanding courses needed to sit for the CPA exam.

Note: Elective course choices include accounting-specific classes, general electives (shared with the MBA program) and select core non-elective MBA courses* needed to meet CPA requirements (e.g. EC 652 Managerial Economics, BU 655 Financial Strategies, BU 656 Computer-based Information Systems, BU 658 Managerial Skills). *Enrollment in these courses require written approval from the Graduate Programs Director.

Master of Accountancy Core Courses (10 classes/30 credit hours)	
1	AC621 Advanced Financial Accounting
2	AC624 Federal Income Tax of Business Entities
3	AC625 Advanced Auditing
4	AC627 Management Accounting Analysis
5	AC630 Advanced Accounting Information Systems
6	BU671 Legal and Ethical Issues
7	General Elective #1 - Accounting or General (choose 1 from below)
8	General Elective #2 - Accounting or General (choose 1 from below)
9	General Elective #3 - Accounting or General (choose 1 from below)
10	General Elective #4 - Accounting or General (choose 1 from below)
Accounting Elective Courses	
	AC626 Contemporary Issues in Accounting: Fraud Examination
	AC628 Governmental/NFP Accounting
	AC699 Internship in Accounting
General Elective Courses	
	BU616 Commercial Transactions
	BU630 Entrepreneurship and Creativity
	BU674 International Business
	BU678 International Marketing
	BU679 Investments
	BU683 Venture Creation
	BU685 Business Intelligence Systems
	BU698 Special Topics/Business International Experience Travel (Belgium or China)

IV. CPA Exam Requirements

MAcc students interested in pursuing CPA certification must submit their complete undergraduate transcript to the Kansas Board of Accountancy for evaluation prior to admission and no later than their first semester in the MAcc program, as the board is the ultimate authority in determining whether students have met all requirements to sit for the CPA exam. This initial review will determine whether all *undergraduate* requirements have been met. The student must submit their undergraduate and graduate (MAcc) transcripts after completion of the final MAcc semester. This secondary evaluation will determine whether all requirements (undergraduate and graduate) have been met to sit for the CPA exam. Students must share all evaluation information with the School of Business Graduate Programs Director/MAcc advisor. MAcc students are responsible for communicating with the Board of Accountancy to ensure all CPA requirements are met.

- See *Information for CPA Candidates* at: <https://www.washburn.edu/academics/college-schools/business/REDESIGN%202018/FILES/Paperwork/cpa-candidates.pdf>

The Kansas Board of Accountancy Regulations document outlines the course requirements for CPA candidacy in Kansas.

- See *the Kansas Board of Accountancy Regulations* at: <https://ksboa.kansas.gov/wp-content/uploads/Article-2-2022-Webpage.pdf>

The Kansas Board of Accountancy is the only authority for determining Kansas CPA candidates, and students should submit their unofficial transcripts to the board for its evaluation, using the instructions below, prior to completing the Master of Accountancy program.

- See *the Kansas Board of Accountancy Transcript Instructions* at: <https://ksboa.kansas.gov/wp-content/uploads/Pre-Evaluation-of-Transcripts-Instructions.pdf>

Students who expect to be CPA candidates in other states should consult the board of accountancy in that state for its requirements for CPA candidacy.

- See *NASBA for links to all US state boards of accountancy*: <https://nasba.org/stateboards/>

Students completing a BBA degree and a MAcc degree at Washburn University may need the following as electives in the MAcc Program:

- An additional 3-credit-hour class in Business Law – select BU616 Commercial Transactions as a MAcc program elective
- An additional 3-credit-hour class in Economics – select EC652 Managerial Economics as a MAcc program elective
- An additional 3-credit-hour class in Data Analysis – select BU258 Foundations of Data Analysis

Students completing the pre-MAcc program and the MAcc at Washburn University may need the following:

- 11 undergraduate credit hours in Communications, in total
- 6 credit hours in Business Law
- 3 credit hours more in Economics at a 300-level or higher
- 3 credit hours Management and Administration
- 3 credit hours Marketing
- 3 credit hours Finance
- 3 credit hours Production and Operations Management
- 3 credit hours in data analysis – BU258 Foundations of Data Analysis

*Two courses from PY100 Basic Concepts in Psychology / SO100 Introduction to Sociology / AN112 Cultural Anthropology are required prerequisites for BU342 Organization and Management.

MAcc Program Closure Experience

Reflective Essay

Each MAcc student is required to write a reflective essay during the final weeks of the student's graduation semester. This essay is a response to a series of questions in which the student evaluates MAcc Program goals. For each question, the student is required to write a paragraph to explain their response.

The purpose of the reflective essay is to help the student recognize that their work fits into a coherent whole. It helps the

students appreciate that upper-level courses had an overall purpose and were not simply random selections. The reflective essay also allows the student to evaluate how well the Washburn MAcc program experience met their expectations. Responses are utilized by program leadership for assessment and program improvement purposes.

Office of Career Engagement Career Status Survey

A short Online survey administered through the Washburn University Office of Career Engagement is the final item required prior to a student's graduation from the MAcc program. Printed confirmation of completion of the survey will be turned in to the School of Business Graduate Programs office with the reflective essay during the final weeks of the student's graduation semester. Data received from this survey is vital in gauging the effectiveness of the MAcc program and the career successes of our graduates.

Academic Advising

All academic advising for MAcc students is done by the School of Business Graduate Programs Director. Prior to enrollment opening for each upcoming semester, MAcc students are required to consult with the Graduate Programs Director to determine MAcc course selection, in part to ensure that courses are taken when available, as well as to ensure a timely graduation. Permission for enrollment in any class for which the instructor/Graduate Programs Director feels the student's background and preparation are inadequate will be withdrawn. If required, pre-MAcc undergraduate correlate courses should be completed before pre-MAcc accounting courses and pre-MAcc accounting courses should be completed before most upper-level MAcc courses (600-level), unless special permission is granted. Students are expected to inform Washburn University and the School of Business Graduate Programs Director of any changes to their permanent and current address and contact information. International students must additionally inform the International Programs Office of these changes.

Students are expected to check their Washburn University e-mail regularly, as official communications, including all enrollment information, will be sent to the Washburn University e-mail address. *All degree plan change proposals and course adds/drops must be approved by the School of Business Graduate Programs Director prior to making changes to ensure the correct courses are taken at the correct time to ensure a timely graduation.*

Academic Status: Full-Time and Part-Time Graduate Students

Full-time and part-time status of graduate students during the fall and spring semesters are calculated as follows:

- 9 or more credit hours per semester = full time
- 8 credit hours per semester = three-quarter time
- 5 to 7 credit hours per semester = one-half time
- 1 to 4 credit hours per semester = one-quarter time

Financial Aid Eligibility

Please note that a student must be enrolled in 5 or more credit hours during a fall or spring semester to be eligible for financial aid. Financial aid for graduate students is much more limited than for undergraduate students. Taking 5-8 hours (less than full-time status) can result in a lower amount of financial aid (loan) eligibility than a student enrolled full-time would receive. All student aid applications, determinations and award maintenance processes are handled by the Washburn University Financial Aid Office.

Grades

The symbols used in grading are as follows: A, excellent; B, well above average; C, average; D, below average; F, failure. In computing grade point averages: A equals 4; B equals 3; C equals 2; D equals 1; F equals 0. No grade below "C" is acceptable for graduate credit in the MAcc program, either pre-MAcc correlate courses, pre-MAcc accounting courses, or upper-level core (600-level) MAcc classes. To graduate, MAcc students are required to have at least a 3.0 grade point average in all graded upper-level courses (numbered 600 and above). At least 27 upper-level hours must be taken on a graded basis, including all required upper-level courses. AC 699 Internship in Accounting (program elective) is the only class that can be taken 'for credit'. For all upper-level (600-level) courses, a student will be allowed to have a maximum of two courses with a grade of 'C' included in their MAcc program. A student receiving a grade of 'C' or below in an upper-level MAcc course may retake the course, but only one time.

Incompletes

In accordance with Washburn University policy, incomplete grades ('I') may be given when most of the work for the course has been completed (approximately 75%). In order for a grade of incomplete ('I') to be turned into a letter grade, all the required course work must be turned in by the end of the regularly scheduled classes within one year of the date the incomplete was given. Otherwise, the incomplete grade will be converted to a grade of 'F.' Students must complete all 'I' grades in order to graduate from the University.

Academic Policy: Probation and Dismissal

Students are placed on academic probation within the MAcc program whenever the upper-level (600-level courses) grade point average falls below 3.0, or whenever a grade below 'C' is earned in a pre-MAcc correlate course, pre-MAcc accounting course or upper-level core MAcc course (600-level). Only two 'C' grades are permissible in the entire upper-level program (600 level-courses). Students on academic probation must work with the School of Business Graduate Programs Director to develop a plan of study to be restored to good standing in the next semester(s), subject to course availability. Different, stricter academic standards exist for provisionally admitted students during the required provisional semester(s). These specific standards will be communicated to the student in the admissions award letter.

- A course withdrawal or grade of 'D' or 'F' in any course, including pre-MAcc correlate courses, pre-MAcc accounting courses or upper-level core MAcc courses (600-level), results in automatic academic probation and the course(s) must be retaken the following semester or the immediate next semester the course is offered. If a course withdrawal or grade of 'D' or 'F' is earned the second time during a course repeat, the student will be dismissed from the program.
- Each course, including pre-MAcc correlate courses, pre-MAcc accounting courses and upper-level core MAcc courses (600-level), can be re-taken only once.
- Any required pre-MAcc correlated courses or pre-MAcc accounting courses (numbered below 600-level) must be completed with the grade of 'C' or better. There is no limit to the number of 'C' grades a student can earn in either of these pre-MAcc categories.
- MAcc students are allowed no more than two 'C' grades in the entire 10-course upper-level MAcc program (600-level courses). In addition, the overall upper-level GPA cannot fall below 3.0, otherwise a student will be placed on academic probation with the possibility of dismissal. Significant improvement must be demonstrated and the corrective steps outlined to the student by the Graduate Programs Director must be successfully completed to be removed from academic probation.
- Students who continue on academic probation for more than one semester, unless otherwise planned with the Graduate Programs Director, may be dismissed from the program at the discretion of the Director of Graduate Programs.

Program Time Limits

A student may be awarded a Master of Accountancy degree after completing the requirements for the degree in effect when the student was fully- or provisionally-admitted to the MAcc program. The student may choose any subsequent catalog in effect within six years of the date of graduation. All course work must be completed within six (6) calendar years from the date of program admission, full or provisional.

Academic/Tutoring Assistance

Students experiencing academic difficulty should initially reach out to their professor regarding outside of class assistance. All professors maintain regular "office hours," either in-person on campus or via Zoom. Office hours will always be posted in the course syllabus. Students seeking assistance should begin with their professor and then if further assistance is needed, seek out the virtual academic tutoring program available through the university library system.

- www.washburn.edu/student-life/tutoring-writing-center
- Requests for tutoring information and availability must be e-mailed to: tutoring@washburn.edu

Washburn University Academic Misconduct Policy

All students are expected to conduct themselves appropriately and ethically in their academic work. Inappropriate and unethical behavior includes, but is not limited to: giving or receiving unauthorized aid on examinations or in the preparation of papers or other assignments, or knowingly misrepresenting the source of academic work. Washburn University's Academic

Impropriety Policy describes academically unethical behavior in greater detail and explains the actions that may be taken when such behavior occurs.

- For guidelines regarding protection of copyright and plagiarism prevention: www.washburn.edu/copyright
- For the Academic Impropriety Policy: www.washburn.edu/faculty-staff/faculty-resources/faculty-handbook/faculty-handbook-section-7.html#VIII
- For the Student Conduct and Disciplinary Code: www.washburn.edu/student-life/services/files/Student_Conduct_Code.pdf

Expectations of MAcc Students and Virtual Attendance Requirements

All requirements of students attending courses in-person are expected and required of students attending courses virtually via Zoom. Treat the virtual space as if you were physically in the classroom.

Key requirements include:

- **Dress Code:** Appropriate, professional attire is required.
- **Punctuality:** Be on time to class and ready to participate. Students who do not attend the virtual course or who do not participate in a satisfactory manner will be marked absent and face potential academic repercussions.
- **Preparation:** Prepare for class beforehand, just as you would if attending in-person.
- **Contribute:** Actively participate in group discussions and ask questions when needed.
- **Technology:** A reliable computer, camera, microphone, and Internet connection are required. The computer camera must always be “ON,” with the student in front of the screen, visible to the instructor and fellow students. If privacy is a concern, utilize a background screen filter. Mute the microphone, unless actively participating or interacting with students and the professor. Utilize the Zoom “raise hand” function when you want to speak or ask a question in class. The Zoom “chat” feature should also be utilized when appropriate.
- **Attention:** The student’s undivided attention during class-time is required. Eliminate distractions in your remote environment, such as electronics, food/drink and other people. A quiet, private, or semi-private study space is necessary when participating as a virtual student. Distractions not only prevent you from learning during class, but also could disrupt fellow students in both the virtual space and the physical classroom.
- **Academic Integrity:** Virtual students will not utilize unauthorized materials during classroom assignments, quizzes, tests or projects. All other Washburn University academic policy and student code of conduct terms also apply to the virtual space.