MAcc Program Admission Policy

WASHBURN | BRENNEMAN SCHOOL OF BUSINESS

For Domestic Students

Application for Admission

To be considered for MAcc program admission, a domestic student must:

- Submit official transcripts to Washburn University, from institutions granting the undergraduate degree or graduate degree. Official transcripts can be submitted digitally or by mail, but must come directly from the institution which granted the degree. Official transcripts for any prior Washburn University degree(s) are not required.
- Arrange for one letter of reference to be submitted by academicians, employers or other persons who can attest to the applicant's potential for success in graduate study in accountancy.
- Submit a completed application to the Washburn MAcc Program. This application also satisfies university admission and is completed online at: www.washburn.edu/macc. The application form will provide for the submission of the unofficial academic transcript and letter of reference.

Program Entry Competency

Students are expected to enter the program with competency in College Algebra or an equivalent course. If no such competency exists, the student will be required to successfully complete a College Algebra or equivalent course prior to entrance into the pre-MAcc program. A Bachelor of Business Administration (BBA) in accounting (or equivalent) is typically needed prior to MAcc program admission; however, opportunities exist for non-accounting business background students, and in some cases, non-business background students, to pursue a pre-MAcc preparatory curriculum to obtain necessary knowledge and skills needed for success in upper-level MAcc classes. Applicants will work with the Graduate Programs Director to determine any pre-MAcc curriculum requirements, if needed. In most cases, students meeting full admission requirements entering with a BBA degree in accounting advance directly to the 10-course/30-credit hour upper-level (600-level) MAcc program curriculum.

Application Schedule

Applications are processed on a continuous basis. Priority for acceptance will be given to applicants whose file is complete by December 1 (for spring enrollment), May 1 (for summer enrollment), and July 31 (for fall enrollment). Files are considered complete when the application and all supporting documents, including reference letters, have been received by the Graduate Programs Director.

Transfer Credit

A maximum of nine hours of graduate credit in business-related disciplines from AACSB-accredited business schools/business graduate programs may be transferred to Washburn University.

Law School Courses

Up to six hours of credit from an ABA-accredited law school may be applied towards the 30-hour upper-level MAcc requirement. The law school credit must be in business/accounting-related, non-required law school courses approved by the School of Business. Washburn University offers a dual JD-MAcc degree. A statement of that degree is provided at: www.washburn.edu/academics/college-schools/business/MAcc/dual.html

MAcc Program Admission

Admission will be granted to students showing high promise of success in graduate business and accounting study. Professional work experience, managerial experience and professional certifications will be taken into consideration in the admissions decision at the discretion of the School of Business/Graduate Programs Director. Professional work experience is typically defined as accounting/business-relevant and typically consists of full-time, salaried work.

To be admitted, a domestic student must:

- Hold a baccalaureate or graduate degree from an accredited institution of higher education with a minimum 3.0
 GPA (2.8 GPA for Washburn graduates/AACSB-accredited business school graduates) on a 4.0 scale. Additionally, a minimum 2.8 GPA in accounting-specific courses (for applicants with an accounting background) is required.
- The GMAT or GRE will be waived for students that meet or exceed a 3.0 GPA (2.8 GPA for Washburn graduates/ AACSB-accredited business school graduates) and that meet or exceed a 2.8 GPA in accounting-specific courses (for

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applicants with an accounting background). Significant professional/managerial experience and/or prior graduate degrees earned may also be considered for a GMAT waiver decision. Students who do not meet the above GPA requirement could be eligible to apply for provisional admission. See below for provisional admission criteria due to GPA.

For students with a BBA degree in accounting:

• Pre-MAcc correlate courses and pre-MAcc accounting courses are typically satisfied through completion of a BBA degree in accounting from a university following the national pattern. The Graduate Programs Director will evaluate all applicants via transcript analysis, including those with a BBA in accounting degree, for completion of pre-MAcc correlate and pre-Macc accounting course requirements. In most cases, students meeting full admission requirements (entering with a BBA degree in accounting) advance directly to the 10-course/30-credit hour upper-level (600-level) MAcc program curriculum. MAcc program general academic performance, probation and dismissal policies for fullly-admitted students apply. If applicable, pre-MAcc correlate courses and pre-MAcc accounting courses must be completed with a grade of 'C' or better.

For students with a BBA degree in an area other than accounting:

- Pre-MAcc correlate courses are typically satisfied through completion of a BBA degree in areas other than accounting. Some pre-MAcc accounting courses are typically satisfied through completion of a BBA degree in areas other than accounting (e.g. financial accounting and managerial accounting). Several courses in the pre-MAcc accounting curriculum are not usually obtained through completion of a non-accounting BBA degree e.g. Auditing, Intermediate Financial Accounting. The Graduate Programs Director will evaluate applicants with a non-accounting BBA background via transcript analysis, checking for completion of pre-MAcc correlate and pre-Macc accounting course requirements.
- Students in this background category meeting full admission requirements will be considered 'admitted MAcc students' on contingency of satisfactory completion of any assigned pre-MAcc correlate and/or pre-MAcc accounting courses. At the discretion of the Graduate Programs Director, select upper-level (600-level) MAcc courses may be simultaneously taken with most pre-MAcc accounting courses. These simultaneous 600-level courses will be determined and assigned by the Graduate Programs Director. Typically, pre-MAcc correlate courses must be completed prior to taking pre-MAcc accounting courses/upper-level (600-level) MAcc courses. MAcc program general academic performance, probation and dismissal policies for fully-admitted students apply. If applicable, pre-MAcc correlate courses and pre-MAcc accounting courses must be completed with a grade of 'C' or better. Professional work experience/on the job training/accounting experience can be considered as a means of satisfying certain pre-MAcc course needs.

For students without a BBA degree:

- Select pre-MAcc correlate courses and pre-MAcc accounting courses could be satisfied through completion of a
 bachelor's degree outside of business (e.g. College Algebra, Micro/Macroeconomics, Financial Accounting). Most
 students in this category entering the MAcc program will be required to complete pre-MAcc correlate courses and preMAcc accounting courses. Most pre-MAcc category courses must be completed prior to advancement to upper-level
 (600-level) MAcc classes. The Graduate Programs Director will evaluate applicants with a non-business background via
 transcript analysis, checking for completion of pre-MAcc correlate and pre-Macc accounting course requirements.
- Students in this category meeting full admission requirements will be considered 'admitted MAcc students' on contingency of satisfactory completion of any assigned pre-MAcc correlate and/or pre-MAcc accounting courses. At the discretion of the Graduate Programs Director, select upper-level (600-level) MAcc courses may be simultaneously taken with most pre-MAcc accounting courses. These simultaneous 600-level courses will be determined and assigned by the Graduate Programs Director. Typically, all pre-MAcc correlate courses must be completed prior to taking pre-MAcc accounting courses/upper-level (600-level) MAcc courses. MAcc program general academic performance, probation and dismissal policies for fully-admitted students apply. If applicable, pre-MAcc correlate courses and pre-MAcc accounting courses must be completed with a grade of 'C' or better. Professional work experience/on the job training/accounting experience can be considered as a means of satisfying certain pre-MAcc course needs.

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Provisional Admission for Domestic Students

Applicants of outstanding promise, but whose applications are incomplete or whose GPA is marginally below the minimum for full admission, could be granted provisional admission to the MAcc program based upon successful completion of certain conditions communicated upon the offer of provisional admission. Upon successful completion of all conditions of provisional admission, the provisional student will be granted full admission to the MAcc program. Definite statements as to the length of the applicant's MAcc program, including final determination on waivers and transfer courses, cannot be made until after the applicant has been granted full admission to the MAcc program. Professional work experience, professional accounting experience, managerial experience and professional certifications may be taken into consideration in a provisional admissions decision at the discretion of the School of Business/Graduate Programs Director. Professional work experience is defined as business/accounting-relevant and typically consists of full-time, salaried work.

Provisional Admission Due to GPA

Students with a minimum 2.0 - 2.99 cumulative GPA (2.0 - 2.79 cumulative GPA for Washburn Graduates/AACSB-accredited business school graduates) on a 4.0 scale or (if applicable) students with a minimum 2.0 - 2.79 GPA in accounting-specific courses (for applicants with an accounting background) may obtain provisional admission based on the following:

• A GMAT minimum score of 450 or GRE minimum score of 300 could be required of a student seeking provisional admission (GMAT requirement is evaluated on a case-by-case basis).

For students with a BBA degree in accounting:

• The student could be required to repeat any pre-MAcc correlate courses or pre-MAcc accounting courses in which a grade below a 'B' was earned during undergraduate/graduate coursework. Undergraduate pre-MAcc course repeats will be determined via transcript analysis and assigned at the discretion of the Graduate Programs Director. Assigned pre-MAcc courses must be satisfactorily completed with a grade of 'B' or better prior to taking 600-level courses in the core MAcc program. Under limited circumstances at the discretion of the Graduate Programs Director, 600-level courses may be taken simultaneously with select repeated pre-MAcc courses. These simultaneous 600-level courses will be determined and assigned by the Graduate Programs Director. In this case, a grade of 'B' or better must be earned in any 600-level course. Additionally, a 3.0 or greater GPA must be attained during the provisional semester(s) and in the first 18 hours of coursework, with no grade below 'B' permitted.

For students with a BBA degree in an area other than accounting and for students without a BBA degree:

- In addition to any newly-assigned required pre-MAcc correlate courses or pre-MAcc accounting courses, the student could be required to repeat any pre-MAcc correlate courses or pre-MAcc accounting courses previously completed in which a grade below a 'B' was earned during undergraduate/graduate coursework.
- Undergraduate pre-MAcc course repeats will be determined via transcript analysis and assigned at the discretion of the Graduate Programs Director. All assigned pre-MAcc courses must be satisfactorily completed with a grade of 'B' or better prior to taking 600-level courses in the core MAcc program. Under limited circumstances at the discretion of the Graduate Programs Director, 600-level courses may be taken simultaneously with select repeated or newly assigned pre-MAcc courses. These simultaneous 600-level courses will be determined and assigned by the Graduate Programs Director. In this case, a grade of 'B' or better must be earned in any 600-level course. Additionally, a 3.0 or greater GPA must be attained during the provisional semester(s) and in the first 18 hours of coursework, with no grade below 'B' permitted.
- Note: Provisionally-admitted students who do not meet the above academic performance requirements during the first provisional semester will be dismissed from the program at the end of that semester. Provisionally-admitted students will not have the option to re-take any course assigned during the provisional semester(s). In the case that a second provisional semester is necessary, after satisfactorily completing the first, then the original academic performance standards must again be met during the second semester; otherwise, the student will be dismissed from the program at the end of the second semester. Upon successful completion with a 'B' grade or better in any assigned pre-MAcc courses, a 'B' or better in any 600-level courses taken simultaneously (if applicable) during the provisional semester(s), and a 3.0 or greater GPA in the first 18 hours of coursework, the student will then be fully admitted and eligible to continue into further 600-level MAcc courses.