

Accounting (MAcc)

Degree Requirements

Master Of Accounting Degree Requirements

Students seeking the Master of Accounting degree must complete ten (10)-three semester-hour graduate courses. Students seeking the Master of Accounting degree are required to complete any of the following foundation courses as designated by the Director of Graduate Studies. In addition, students must complete six (6) graduate accounting courses, two (2) general business courses and two (2) elective courses. The program is totally on-line beginning fall semester 2018.

Master of Accounting Degree Requirements	Course Title	Credit Hours
Undergraduate Foundation Courses		
All courses must be taken as an undergraduate student or transferred into the university before admission will be granted to the MAcc program. Courses must have been passed with a minimum grade of "C" to complete a prerequisite requirement. Prerequisites		
ACC 211	Principles of Accounting I	3
ACC 212	Principle of Accounting II	3
CIS 250	Computer Information Systems II	3
ACC 331	Taxation of Individuals	3
ACC 341	Accounting Information Systems	3
ACC 371	Financial Accounting I	3
ACC 372	Financial Accounting II	3
ACC 381	Cost Accounting	3
ACC 451	Auditing	3
MAcc Core Courses (18 Hours Required)		
ACC 511	Financial Accounting Theory	3
ACC 521	Advanced Managerial Accounting	3
ACC 531	Tax Planning and Research	3
ACC 535	Multi-Jurisdictional Tax	3
ACC 541	Advanced Accounting Systems	3
ACC 572	Fraud Examination	3
MBA Core Courses (6 Hours Required)		
MBA 501	Analysis Using Information Systems	3
MGT 532	Legal and Ethical Environment of Business	3
Elective Courses (6 Hours) Students must select two (2) courses from the following list.		
ACC 532*	Taxation of Partnerships and Corporations	3
ACC 552*	Advanced Auditing	3
ACC 561*	Accounting of Governmental and NFPE	3

ACC 571	Professional Accounting	3
ACC 590	Special Topics	3
ACC 594	Independent Study in Accounting	3
Other Electives as approved by the Chair of the Department of Accounting		3

* This course is dual-listed with a 400-level course. Students may not repeat dual-listed courses completed at the 400-level.

CPA Eligibility

Persons seeking licensure as a CPA in the state of Alabama must have completed a minimum of 150 semester hours or 225 quarter hours of postsecondary education, including (1) a baccalaureate degree from an accredited university, and (2) evidence that he or she has satisfied either one of the following:

- a. To sit for the CPA Examination in the State of Alabama, an individual must possess at least a baccalaureate degree that is accredited by one of the regional accrediting bodies, such as the Southern Association of Colleges and Schools (SACS) and have completed at least 120 semester hours of college work. The 120 semester hours must include at least 24 semester hours of general business courses other than accounting (i.e. marketing, management, finance, economics, etc.), at least 24 semester hours of accounting courses at the upper division (i.e. junior or senior level) and/or graduate level. Upon completing all four parts of the exam, the successful candidate will have 36 months to complete 3 additional hours of general business coursework and 9 additional hours of accounting courses at the upper division (i.e. junior or senior level) and/or graduate level. In addition, the candidate must have earned a total of at least 150 semester hours of college credit.
- b. Candidates who hold the Master of Accounting degree from an accounting program that is separately accredited in accounting by AACSB International (such as the University of South Alabama) are considered to meet all the educational requirements to be a CPA in the State of Alabama. They must also meet the experience requirement to be licensed.

If you need any further information, see the Chair of the Department of Accounting.

Department Information

Graduate

In the event that a situation is not addressed below, the regulations governing that situation will be determined by the Graduate School.

Master Of Business Administration

The Mitchell MBA degree is accredited by the Association for the Advancement of Collegiate Schools of Business. It is a professional degree designed to enable individuals to study advanced concepts of business, industry, and government operations. The business environment is constantly changing and the coursework in the MBA program is designed to facilitate decision making within ambiguous and changing conditions. The program requires ten (10) courses each carrying three semester hours of credit.

The Master Of Accounting Degree Program

Students may earn a Master of Accounting degree in the Mitchell College of Business. The admissions requirements, academic regulations, and general degree requirements are similar to those required for the MBA Degree.

Students seeking the Master of Accounting degree are required to complete any of the foundation courses as designated by the Director of Graduate Studies. In addition, students must complete six (6) graduate accounting courses, two (2) general business courses, and two (2) elective courses. The entire program is on-line beginning fall semester 2018. Admission to the MAcc program is automatically approved upon application for USA Accounting graduates with an overall GPA of 3.0 and a GPA in the major of 3.0. These applicants may apply for a waiver of the GMAT exam.

Admission Requirements For MBA And MAcc Programs

The Mitchell MBA has a Fall only admission policy. The MAcc program will consider admissions at other times of the academic year.

To be admitted to the graduate programs within the Mitchell College of Business, the following are required:

1. A bachelor's degree from an institution accredited by the appropriate United States accrediting agency or equivalent for international institutions;
2. A grade point average of 3.0 is required for regular admission to the MBA program. Grade point averages below 3.0 will be considered on a case by case basis, and are subject to the approval of the MCOB Director of Graduate Programs.
3. Three (3) reference letters attesting to the qualifications of the applicant for graduate business study.
4. Applicants must take a graduate admissions test (GMAT or GRE) and report the score to the University of South Alabama. The MCOB gives preference to GMAT scores but will accept GRE scores under certain circumstances. For details on this policy, check with the Office of Graduate Studies at the Mitchell College of Business.
5. A personal statement from the applicant explaining his/her career ambitions, the reasons for their application to the Mitchell College of Business and an explanation why they achieved the score that they achieved on the graduate admissions test.
6. Applicants may request a waiver of GMAT if they hold a regionally accredited (or equivalent) advanced degree or have a minimum of 3-5 years of demonstrated professional work experience in an applicable area. Applicants who are currently enrolled, and in good standing, in an advanced degree program in a business related field from an AACSB institution may also be considered.
7. International students must meet or exceed the University's standard for language proficiency.

There is a "non-degree seeking" category for registration. Students in this category must obtain permission of the Director of Graduate Studies before registering for any graduate courses in the Mitchell College of Business. A student must re-apply if no course work has been completed within one year after admission into the Master of Accounting or the Master of Business Administration programs.

MBA Prerequisite Requirements

Four courses in the MBA program suggest prospective students without sufficient prior academic training to complete preparation materials: MBA 502 Managing Accounting Information requires Principles of Accounting (ACC 211) or an equivalent course; MBA 503 Managing in the Business Environment requires Microeconomics (ECO 215) or an equivalent course; MBA 505 Managing People requires Principles of Management (MGT 300) or an equivalent course; and MBA 506 Managing Finance and Capital requires Business Finance (FIN 315) or an equivalent course. The principle is that all students entering the classroom are appropriately prepared. We strongly recommend that all applicants, but especially those without business background or training, successfully complete the prerequisite requirements. Applicants may fulfill the prerequisite requirements by completing the undergraduate courses or self-study courses available from the University Bookstore. All applicants should check with the MCOB Office of Graduate Programs for clarification.

Requirements For Regular Standing

Applicants with a grade point average of 3.0 or higher are given Regular Standing on entry into the program. A Provisional Admission student will qualify for Regular Standing upon completion of a minimum of nine semester hours taken for graduate credit (500 level) toward degree requirements provided at least a "B" average is maintained in all such work attempted.

Academic Regulations

The following regulations apply to all graduate students and encompass all work taken as a graduate student including all graduate degree courses (core, elective, concentration, business and accounting).

1. All students must earn an overall GPA of 3.0 or better
2. Students receiving a second grade of C will be dismissed
3. No D Grades will be awarded
4. Students receiving a grade of F will be dismissed
5. Students may not drop (WD) from any course more than one time.
6. Students may not repeat a course more than one time

Transfer Credit

A maximum of 9 semester hours of graduate credit earned at another institution may be considered for credit toward a degree in the master programs. Transfer credit is approved only after completion of a minimum of nine (9) semester hours of graduate credit at the University of South Alabama and the student has qualified for Regular Standing. Only grades of "A" or "B" may be accepted as transfer credit. Transfer credits are not used in the calculation of the grade point average. All decisions with respect to transfer credit are subject to the approval of the MCOB Director of Graduate Programs.

Transient Approval

Students enrolled in the Master of Business Administration Program and the Master of Accounting Program are expected to complete all requirements at the University of South Alabama. Students transferring from other accredited graduate programs may transfer a maximum of nine credit hours (three courses) to be counted toward USA graduate requirements. Once enrolled at USA, students are expected to complete the degree requirements at USA. Transient student requests will be approved only under the following conditions:

1. The student is graduating and the specific course requirement is not offered at USA during that term.
2. The student is moving from the Mobile area and can complete the degree requirements at another accredited institution (a maximum of nine hours if the student has not transferred other graduate credit to USA).
Transient approval will not be granted for students to enroll in graduate classes at other local (non-AACSB accredited) institutions.

Time Limitation

All requirements for the MBA and MAcc programs must be completed within seven (7) calendar years from admission to the program.

Graduate Assistantships

Graduate Assistantships are awarded on an annual basis and are granted for the academic year. The stipend is for two semesters totaling \$8,000 and a tuition waiver of up to 12 semester credit hours per semester. Out of state fees are also waived. Any additional fees or cost are paid by the student.

Application forms can be obtained from the Office of Graduate Programs in the Mitchell College of Business.

Requirements For Degrees

MBA students must satisfactorily complete ten (10) three semester-hour graduate courses. Students seeking the Master of Accounting degree must complete ten (10) three semester-hour graduate accounting courses.

Doctor Of Business Administration (DBA)

The Doctor of Business Administration (DBA) program in Management and in Marketing is primarily designed for individuals desiring to transition to an academic career or consulting. The program's weekend format is designed to allow students to complete classes in an intensive series of Friday through Sunday classes. The Doctor of Business Administration (DBA) degree is awarded in recognition of the student's demonstrated ability to conduct original, scholarly research at the highest levels without extensive supervision. The degree is not granted upon completion of a stated amount of course work, but rather after demonstration by the student of a comprehensive knowledge and research capability in a specialized field of study. The student must demonstrate this ability in writing and by defending the research component based upon the result of an original investigation.

Minimum Requirements For Admission

Applicants must have successfully completed an MBA, a specialized Master's degree in business, or a professional degree in related areas of study, from nationally accredited programs subject to the approval of the Director of Graduate Studies and the Admissions Committee; Applicants must have a minimum of five years of professional experience in business or other professional fields. Instructors from business schools or colleges who want to upgrade their academic status with a doctoral degree are also eligible to apply. Classes are admitted once per year, starting in May. International students must meet or exceed the University's standard for language proficiency.

Students may apply on-line at <http://www.southalabama.edu/colleges/mcob/dba/index.html>.

General Information

Required Credits

A minimum of 60 semester hours of approved graduate credit is required.

Transfer Credit

Graduate courses taken at another accredited university in the same (or closely related) subject as that of the DBA program, may be considered in the DBA plan of study at the discretion of the Director of the DBA Program. Only grades of "A" or "B" may be accepted as transfer credit. The transfer credit is approved by the Dean of the Graduate School only after completion of a minimum of 9 semester hours of graduate work in the doctoral program at USA.

Time Limit

All requirements for the DBA degree must be completed within 36 months from the date of matriculation. A student who has not satisfactorily completed the research component in a three year period must apply for a defined extension to complete the degree. This request must be made by the student to the MCOB Director of Graduate Studies and approved by the Dean of the Graduate School.

A comprehensive examination is scheduled for the summer of the third year of the doctoral program. Failure to complete the work within the periods specified will necessitate reevaluation of the student's program and may result in a recommendation for dismissal by the MCOB Director of Graduate Studies to the Graduate Dean.

Grade Requirements

1. All students must earn an overall GPA of 3.0 or better in the program in order to graduate.
2. Students receiving a second grade of "C:" for a course taken within the first two years of study will be dismissed.
3. Students may not drop (WD) from any course more than one time.
4. Students may not repeat a course more than one time.

Requirements For Degree

DBA students must satisfactorily complete a minimum of sixty (60) semester-hour graduate credit.