



THE FLORIDA STATE UNIVERSITY  
COLLEGE OF BUSINESS

**MASTER OF ACCOUNTING PROGRAM FOR  
NON-ACCOUNTING UNDERGRADUATE MAJORS**



THE FLORIDA STATE UNIVERSITY  
COLLEGE OF BUSINESS

Dear MAcc Candidate:

Thank you for your interest in our Master of Accounting (MAcc) program for nonaccounting majors. Individuals with degrees in nonaccounting areas who obtain an advanced degree in accounting possess a blend of skills that is valued in the complex business environment of today. Graduates of the MAcc program are well prepared and highly recruited for careers in any field of accounting. The MAcc program also helps you meet the educational requirements to take the CPA exam and to become a Certified Public Accountant in Florida and most other jurisdictions.

The MAcc degree for nonaccounting majors will take you approximately two years (six semesters) to complete. The first few semesters are devoted to completing undergraduate foundation requirements including undergraduate accounting classes (see attached list of foundation courses).

You may apply for admission to the MAcc program if you have completed a four-year bachelor's degree from a regionally accredited institution, and you meet the minimum admission requirements (generally greater than a 3.00 GPA and a 550 on the GMAT). To be retained in the MAcc program, you must maintain a 3.00 GPA for the foundation courses as well as in your graduate work.

If you have a business degree, or have a nonbusiness degree but have taken some of the required foundation courses, your transcript will be evaluated to determine the required remaining foundation courses to be taken.

As a MAcc candidate, you will be asked to choose one of the following four majors prior to beginning graduate work: accounting, assurance services, accounting information systems, or taxation.

Departmental financial aid consideration is made only for the three semesters of graduate work and is awarded on a competitive basis. Financial aid from other sources may be available while pursuing the foundation courses. You should contact the FSU Financial Aid office for more information.

If you would like to discuss the program further, please contact me (email is best) for an appointment. Also, visit our web site at [macc.fsu.edu](http://macc.fsu.edu).

Sincerely,

Rhoda Icerman  
ricerman@fsu.edu  
MAcc Program Advisor  
RBB 362

**Master of Accounting Program for Non-Accounting Undergraduate Majors  
REQUIRED UNDERGRADUATE FOUNDATION COURSES**

Course Number	Course Name	Prerequisites	Comments
ACG 2021	Introduction to Financial Accounting	None	A grade of B ( <b>B- is not acceptable</b> ) or better is required
ACG 2071	Introduction to Managerial Accounting	ACG 2021	A grade of B ( <b>B- is not acceptable</b> ) or better is required
ACG 3101	Financial Accounting and Reporting I	ACG 2071 may be taken as a corequisite	A grade of B ( <b>B- is not acceptable</b> ) or better is required
ACG 3111	Financial Accounting and Reporting II	ACG 3101	A grade of B ( <b>B- is not acceptable</b> ) or better is required
ACG 3341	Cost Accounting I	ACG 2071 and QMB3200	A grade of B ( <b>B- is not acceptable</b> ) or better is required
ACG4401	Accounting Information Systems	ACG 3101 and CGS 2518	A grade of B ( <b>B- is not acceptable</b> ) or better is required
ACG 4632	Auditing Theory and Application I	ACG 3111 and ACG 4401	A grade of B ( <b>B- is not acceptable</b> ) or better is required
TAX 4001	Federal Tax Accounting I	ACG 3101	A grade of B ( <b>B- is not acceptable</b> ) or better is required
TAX 4011	Federal Tax Accounting II	TAX 4001	A grade of B ( <b>B- is not acceptable</b> ) or better is required
BUL 3330	Law for Accountancy	None	A grade of C+ or better is required
CGS 2518	Spreadsheets for Business	None	A grade of C+ or better is required
ECO 2023	Principles of Microeconomics	None	A grade of C+ or better is required
ECO 2013	Principles of Macroeconomics	None	A grade of C+ or better is required
FIN 3403	Financial Management of the Firm	ACG 2021 and ECO 2023	A grade of C+ or better is required
MAC 2233	Calculus for Business and Nonphysical Sciences	MAC 1105 or equivalent	A grade of C+ or better is required
QMB 3200	Quantitative Methods for Business Decisions	CGS 2518, MAC 2233 and STA 2023	A grade of C+ or better is required
STA 2023	Fundamentals of Business Statistics	None	A grade of C+ or better is required

Foundation coursework GPA must be 3.00 or higher.

GPA in the upper division accounting courses (ACG 3101, ACG 3111, ACG 3341, ACG 4401, ACG 4632, TAX 4001 and TAX 4011) must be 3.00 or higher.

Graduate courses may be taken in the last semester of foundation coursework with the approval of the MAcc Program Director.

## SAMPLE PROGRAMS OF STUDY FOR FOUNDATION COURSEWORK

<b>NON-ACCOUNTING – NON-BUSINESS UNDERGRADUATE DEGREE</b>			
<b>SEMESTER 1</b>	<b>SEMESTER 2</b>	<b>SEMESTER 3</b>	<b>SEMESTER 4</b>
ACG 2021	ACG 2071	ACG 3111	ACG 3341
CGS 2518	ACG 3101	ACG 4401	ACG 4632
ECO 2023	BUL 3330	FIN 3403	TAX 4011
MAC 2233	ECO 2013	TAX 4001	GRADUATE COURSE
STA 2023	QMB 3200		
<b>NON-ACCOUNTING – BUSINESS UNDERGRADUATE DEGREE</b>			
<b>SEMESTER 1</b>	<b>SEMESTER 2</b>	<b>SEMESTER 3</b>	
ACG 3101	ACG 3111	ACG 4632	
ACG 3341	ACG 4401	TAX 4011	
CGS 2518	BUL 3330	GRADUATE COURSE	
QMB 3200	TAX 4001	GRADUATE COURSE	

**ADDITIONAL INFORMATION**  
**MAcc Program for Nonaccounting Majors**

1. It is not necessary to obtain a second undergraduate degree in accounting to complete the MAcc Program. Completion of the foundation courses and the MAcc Program should allow students to meet the CPA educational requirements in most states including Florida.

2. Certain College of Business and Accounting Departmental requirements are waived for students entering this program.

QMB 3200 will be accepted as a corequisite rather than a prerequisite for ACG 3341. Financial Accounting and Reporting III (ACG 4201) is not required as a foundation course; however, this course may be taken as a GRADUATE level (ACG 5906) Accounting elective in the MAcc Program.

A second business law course is required to meet the educational requirements to be eligible to take the CPA exam in Florida. You will need to take BUL 3350 Uniform Commercial Code Business Law Problems as a GRADUATE level non-Accounting elective (BUL 5907) if you desire to take the CPA exam in Florida.

3. If you want to attend on a part-time basis you will progress through the program at a slower pace; however, courses must be taken in the appropriate sequences so that prerequisites are met.

4. If you have graduated with a business major or with course work that may satisfy certain foundation requirements, please meet with the MAcc Program Advisor to have your transcript evaluated.

5. Prospective international students must report a minimum acceptable TOEFL (100) or IELTS (7.0) score. You should communicate with the FSU International Center to ensure that you meet all other requirements for international students.

**FLORIDA STATE UNIVERSITY  
COURSE REQUIREMENTS FOR  
MASTER OF ACCOUNTING DEGREE**

**ASSURANCE SERVICES MAJOR**

**Required Courses**

ACG 5135	Financial Accounting Theory and Standard Setting (summer semester only)
ACG 5458	Emerging Technologies in Accounting and Auditing (spring semester only)
ACG 5505	Government and Not-for-Profit Accounting and Auditing (fall or spring semester only)
ACG 5635	Auditing Theory & Application II (fall semester only)
ACG 5695	Challenges in Professional Accounting (fall or spring semester only)
MAN 5716**	Business Conditions Analysis (summer semester only)

**Elective Courses\***

Two non-Accounting electives

Two additional accounting or non-Accounting electives

One of the following two courses:

ACG 5405	Advanced Accounting Information Systems (fall semester only) or
ACG 5466	Enterprise Systems and Accounting (summer semester only)

**TOTAL REQUIREMENTS -- Eleven courses (at least 33 hours)**

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\***Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026. **Non-Accounting** electives may be selected from business graduate courses except online MBA courses that are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as non-Accounting graduate electives, with the approval of the MAcc Program Director.

**NOTES:**

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. \*\*A special section of MAN 5716 will be scheduled for summer session for MAcc students. However, students may take MAN 5716 in another term when it is offered.
3. Students should not take online MBA courses without obtaining MAcc Program Director approval.

**FLORIDA STATE UNIVERSITY  
COURSE REQUIREMENTS FOR  
MASTER OF ACCOUNTING DEGREE**

**ACCOUNTING INFORMATION SYSTEMS MAJOR**

**Required Courses**

ACG 5405 Advanced Accounting Information Systems (fall semester only)  
ACG 5458 Emerging Technologies in Accounting and Auditing (spring semester only)  
ACG 5466 Enterprise Systems and Accounting (summer semester only)  
ISM 5021\*\*\* Information and Technology Management (spring semester only – on campus)  
ISM 5327\*\*\* Corporate Information Security (spring semester only – online)  
MAN 5716\*\* Business Conditions Analysis (summer semester only)

One of the following ISM courses (the second ISM course recommended as a non-Accounting elective):

ISM 5315\*\*\* Project Management (fall semester only – online)  
ISM 5507\*\*\* E-Business (fall semester only – online)

**Elective Courses\***

Three Accounting electives  
One additional Accounting or a non-Accounting elective

**TOTAL DEGREE REQUIREMENTS -- Eleven courses (at least 33 hours)**

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\***Accounting electives** may be any 5000-level ACG or TAX course except ACG 5026.

**Non-Accounting** electives may be selected from business graduate courses except online MBA courses that are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as non-Accounting graduate electives, with the approval of the MAcc Program Director.

**NOTES:**

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. \*\*A special section of MAN 5716 will be offered in the summer session for MAcc students. However, students may take MAN 5716 in other semesters when it is offered.
3. Students should not take online MBA courses without obtaining MAcc Program Director approval.
4. \*\*\***These required courses are offered online and have associated online fees on top of on-campus fees. ISM 5327, ISM 5315 and ISM 5507 are offered online only. ISM 5021 is offered on-campus and online.**

**FLORIDA STATE UNIVERSITY  
COURSE REQUIREMENTS FOR  
MASTER OF ACCOUNTING DEGREE**

**CORPORATE ACCOUNTING MAJOR**

**Required Courses**

ACG 5356 Advanced Management Accounting (fall semester only)  
MAN 5716\*\*Business Conditions Analysis (summer semester only)  
TAX 5015 Federal Tax Accounting II (spring semester only)

If TAX 4011 taken at FSU, choose **One** of the following instead of TAX 5015

TAX 5065 Research in Federal Taxation (fall semester only)  
TAX 5105 Seminar in Corporate Income Taxation (fall semester only)  
TAX 5205 Seminar in Partnership Taxation (spring semester only)  
TAX 5405 Seminar in Federal Taxation of Estates and Gifts (summer semester only)  
TAX 5527 Multijurisdictional Tax Issues (spring semester only)

**One** of the following three AIS Accounting courses

ACG 5405 Advanced Accounting Information Systems (fall semester only)  
ACG 5458 Emerging Technologies in Accounting and Auditing (spring semester only)  
ACG 5466 Enterprise Systems and Accounting (summer semester only)

**One** of the following two Financial Accounting courses

ACG 5135 Financial Accounting Theory and Standard Setting (summer semester only)  
ACG 5505 Government & Not-for-Profit Accounting (fall or spring semester only)

**One** of the following two Assurance Services courses

ACG 5635 Auditing Theory and Application II (fall semester only)  
ACG 5695 Challenges in Professional Accounting (fall or spring semester only)

**Elective Courses\***

One Accounting elective  
Two non-Accounting electives  
Two additional accounting or non-Accounting electives

**TOTAL REQUIREMENTS -- Eleven courses (at least 33 hours)**

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**NOTES:**

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
2. \*\*A special section of MAN 5716 will be offered in the summer session for MAcc students. However, students may take MAN 5716 in other semesters when it is offered.
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**FLORIDA STATE UNIVERSITY  
COURSE REQUIREMENTS FOR  
MASTER OF ACCOUNTING DEGREE**

**TAXATION MAJOR**

**Required Courses**

TAX 5065	Research in Federal Taxation (fall semester only)
TAX 5105	Seminar in Corporate Income Taxation I (fall semester only)
TAX 5205	Seminar in Pass-Through Entities & Fiduciaries (spring semester only)
TAX 5405	Seminar in Federal Taxation of Estates & Gifts (summer semester only)
TAX 5527	Multijurisdictional Tax Issues (spring semester only)
MAN 5716**	Business Conditions Analysis (summer semester only)

**Elective Courses\***

One accounting electives  
Two non-Accounting electives  
Two additional accounting or non-Accounting electives

**TOTAL REQUIREMENTS -- Eleven courses (at least 33 hours)**

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\***Accounting electives** may be any 5000-level ACG course except ACG 5026. **Non-Accounting** electives may be selected from business graduate courses except online MBA courses that are not available to MAcc students. Additionally, selected 5000-level nonbusiness courses from relevant areas may be taken as non-Accounting graduate electives, with the approval of the MAcc Program Director.

**NOTES:**

1. Most graduate courses are offered only once a year. You should plan your complete program of studies as early as possible to make sure that you graduate on schedule.
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3. Students should not take online MBA courses without obtaining MAcc Program Director approval.

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