

7190 Master of Professional Accountancy

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The objective of the Master of Professional Accountancy (MPA) degree program is to prepare students for professional careers in accounting. More specifically, the objective of the MPA programs is to develop skills needed to excel in a professional path toward a leadership position in the practice of accountancy. The MPA program uses the student's previously acquired undergraduate skills to focus on developing advanced technical and analytical skills in accounting. The primary objectives are for students to develop and integrate: (1) skills for analyzing organizational performance systems that incorporate global and ethical dimensions; (2) skills in financial reporting; (3) assurance skills; (4) skills for collaborative work in teams; and (5) communication and technology skills. Typically, graduates of this program will find professional accounting positions in public accounting firms and in business and governmental organizations that have a need for graduates with greater depth and breadth in the discipline of accounting than is generally available in graduates with a B.B.A. or M.B.A. in accounting.

NOTE: The MPA program no longer offers a specialization in Accounting Information Systems. Students interested in this topic may consider applying to the new Master of Science in Information Systems Audit and Control (MISAC) program offered jointly by the School of Accountancy and the Department of Computer Information Systems.

7190.10 Admissions

The application procedures and admission criteria are given in the "Master's Admissions" section of this chapter. It is assumed that a person entering the fifth (graduate) year of the professional accounting program will have or will acquire the equivalent of the preparation offered in the four years of Georgia State's B.B.A. program in accounting.

An accepted applicant, who at the time of admission to the MPA program, has not completed the foundation and prerequisite courses must complete these requirements in a manner approved by the faculty adviser and the director of master's admissions.

7190.20 Regulations for the Degree

1. The regulations, policies, and procedures given in the "Master's Enrollment" and "Master's Programs" sections of this chapter apply to the MPA program. A maximum of six semester hours of transfer credit is permitted in this 30-hour program. The course requirements for the MPA degree and the format of the program follow.

2. Course Requirements: Foundation and Prerequisite Courses Consult the Course Descriptions chapter of the *Georgia State University Undergraduate Catalog* for prerequisites to the undergraduate courses listed below. This catalog is available on the web at www.gsu.edu/es/catalogs_courses.html; click on Students then Catalogs. The courses in this section are in addition to the 30 hours required for the degree. They are assigned as part of the

admissions process based on a review of each student's transcripts. They can be exempted if equivalent coursework has been previously completed with minimum grades of C-.

Accounting: Acct 2101 and Acct 2102, or MBA 8025 and MBA 8115; Acct 4020, Acct 4111, Acct 4112, Acct 4113, Acct 4210, Acct 4310, Acct 4510, and Acct 4610.

Behavioral Science: MBA 8165 Leadership and Organizational Behavior or management principles (MGS 3400).

Programming: Visual BASIC (CIS 3210) or C/C++ (CIS 3260): required if ACCT 8630 (Information Technology Auditing) is taken as an elective.

Economics: MBA 7035 Economics for Managers or both macroeconomic principles (Econ 2105) and microeconomic principles (Econ 2106).

Mathematics: College algebra (Math 1111) and either calculus (Math 1220) or discrete math (Math 2420). Math 2420 has precalculus as the minimum prerequisite.

Statistics: MBA 7025 Statistical Business Analysis or Math 1070 Elementary Statistics.

Management Science: MGS 3100

Finance: Corporate finance principles (Fi 3300).

Graduate students who receive a grade lower than a grade of C- in any undergraduate accounting course may repeat that course but may not enroll in any other accounting course until a grade of C- or higher is earned in that course. MPA students who have undergraduate accounting courses required and who have financial aid should refer to "Courses Eligible to Count Toward Graduate Students' Financial Aid" before registering for the first time with graduate status.

3. Course Requirements:

a. Required Courses (~~21~~24 hours)

MBA 8015 Strategic Communications (3)

Acct 8130 Advanced Accounting Topics (3)

Acct 8310 Seminar in Management Accounting Systems (3)

Acct 8410 Seminar in Financial Accounting Theory and Policy (3)

Acct 8610 Advanced Topics in Assurance Services (3)

Acct 8700 Financial Statement and Business Analysis (3)

Acct 8740 Seminar on Internal Auditing (3)

[Tx 8020 Advanced Federal Taxation \(3\)](#)

b. Electives in the Specialization ([96](#) hours).

Select any [threetwo](#) 8000-level ACCT or TX classes.

4. Advisement/Course Selection: The MPA program coordinator is available to students for consultation and guidance as needed. Students are encouraged to contact the coordinator and schedule an appointment for advisement as needed. Progress toward the degree, including clearance for graduation, will be determined by the Office of Graduate Student Services by comparing courses taken by the student with the foundation courses assigned at admission and the degree requirements stated above. It is the responsibility of the students to monitor their progress toward the degree and to determine if they have met all the requirements of the degree.

5. The School of Accountancy requires strict adherence to the prerequisites listed for each of its courses (see the Course Descriptions chapter of this catalog). Students enrolled in accounting or taxation courses without having completed the stated prerequisites with minimum grades of C will be required to withdraw from the course. Please contact the School of Accountancy before registration if you have questions about course prerequisites.

6. Time Limit: The time limit for completing the MPA program is five years from the first semester a course in the program.