MASTER OF PROFESSIONAL ACCOUNTING (MPA)

Overview

The Master of Professional Accounting (MPA) degree is designed to equip students with the knowledge and skills necessary for successful careers in accounting and the broader fields of business, and to prepare professional accountants to obtain high-level positions in accounting firms and other business enterprises. The degree requires the completion of 30 semester credit hours of graduate course work as a Plan III program.

Contact Information

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Department Chair
Central Academic Building

Admissions

Admission Requirements

Unconditional admission to the MPA program requires that a student has completed a B.B.A. in Accounting with a minimum of 24 hours of advanced (undergraduate junior and senior level) coursework in Accounting. Students who have a baccalaureate degree in business and are non-accounting majors will be required to complete 24 semester credit hours in advanced (undergraduate junior and senior level) accounting courses before admission can be granted. Students who do not have a baccalaureate degree in business will be required to take, in addition to the 24 hours of accounting courses, at least 12 semester credit hours of additional business courses identified by the department before admission to the program can be considered. See the list of undergraduate pre-requisite courses required for admission below.

The MPA Admissions Committee requires applicants to submit an official GMAT score along with their application for consideration for admission to the MPA program. Students that have a minimum undergraduate cumulative/overall (all courses completed while pursuing a bachelor's degree) GPA of 2.6 or higher or a GPA of 3.0 or higher in the last sixty hours of coursework completed for the bachelor's degree may receive a one-semester waiver of submitting their GMAT scores. Although a satisfactory GMAT score must be submitted before being permitted to register for the following semester in the program. Applicants, who do not meet the GPA requirement, must submit a satisfactory GMAT score with the application in order for the application to be processed for admission. ***Please note: International applicants do not qualify for the waiver and must submit a satisfactory GMAT and TOEFL score in order to be considered for admission.***

GMAT Requirement

The following formula is used to determine an applicant's minimum GMAT score for admission into the MPA program: 970 – (GPA X 200) = minimum required GMAT score. The GPA used in the formula is the student's undergraduate cumulative/overall GPA, which consists of all courses completed while pursuing a bachelor's degree.

Prerequisite Courses:

Code	Title	Credits
ACCT 3303	Intermediate Accounting II	3
ACCT 3304	Intermediate Accounting III	3
ACCT 3305	Fund of Federal Income Tax	3
ACCT 3314	Cost Managerial Accounting	3
ACCT 4311	Auditing I	3
ACCT 4342	Bus Law for Accountants	3
ACCT 33XX/ACCT 43XX (Advanced ACCT Course)		3
ACCT 33XX/ACCT 43XX (Advanced ACCT Course)		3
BCOM 3304	Bus Communication	3
ECON 2301	Principles of Macroeconomics	3
ECON 2302	Principles of Microeconomics	3
QMBS 2305	Business Statistics I	3

Requirements

Program Requirements

The MPA program requires a student to successfully complete 30 credit hours of graduate business courses, excluding any prerequisite requirements. The program consists of 18 credit hours of required graduate accounting courses and 12 credit hours of graduate accounting electives, which must be approved by the graduate advisor prior to enrollment.

Curricula

Code	Title	Credits
Required Graduate Accounting Courses		
ACCT 5307	Acct Information Systems	3
ACCT 5314	Advance Accounting Problems	3
ACCT 5316	Advance Income Tax Problems	3
ACCT 5327	Advanced Auditing	3
ACCT 5341	Adv Cost Managerial Acct	3
ACCT 5395	Prof Accounting Application (Capstone)	3
ACCT 5035	Accounting Capstone Lab	0
Accounting Elective Requirement		
Select four ACCT Graduate Electives		12
Total Credits		**30**

Students are required to successfully complete 9 semester credit hours of graduate accounting electives. ACCT 5311 Managerial Accounting may not be taken for credit to satisfy the Accounting elective requirement.

CPA Exam Requirement

Texas State Board of Public Accountancy (TSBPA) for the CPA exam in Texas require business communication and 24 semester credit hours of business courses other than accounting. Students interested in taking the CPA exam in Texas may have to take additional business courses, if they don't have 24 hours of business courses other than accounting.

ACCT 5308 Accounting Ethics meets the Texas State Board of Public Accountancy (TSBPA) requirement for an approved course in Ethics for the CPA exam in Texas.

The TSBPA accounting/tax research requirement for the CPA exam in Texas may be met in either of two ways:

Code	Title	Credits
TSBPA Accounting/Tax Research Requirement		
Select one of the following options:		2-3
Option 1		
ACCT 5317	Accounting & Tax Research	
Option 2		
Select two of the following:		
ACCT 4314	Business Combinations	
ACCT 4315	Advanced Accounting Problems	
ACCT 4318	Adv Income Tax Accounting	
ACCT 5314	Advance Accounting Problems	
ACCT 5316	Advance Income Tax Problems	

Plan of Study

This suggested plan of study is intended to be used as a guide in conjunction with the official degree requirements outlined in the catalog. While this plan demonstrates a course of study that covers four semesters, each student's academic path is unique and your timeline may look different. Students should regularly consult with academic advisors as they plan their course schedules as course offerings may vary.

First Year		
First Semester		**Credits**
ACCT 5307	Acct Information Systems	3
ACCT 5341	Adv Cost Managerial Acct	3
Graduate ACCT Elective		3
	Credits	**9**
Second Semester		
ACCT 5314	Advance Accounting Problems	3
ACCT 5316	Advance Income Tax Problems	3
Graduate ACCT Elective		3
	Credits	**9**
Second Year		
First Semester		
Graduate ACCT Elective		3
Graduate ACCT Elective		3
	Credits	**6**
Second Semester		
ACCT 5327	Advanced Auditing	3
ACCT 5395	Prof Accounting Application	3
ACCT 5035	Accounting Capstone Lab	0
	Credits	**6**
	Total Credits	**30**