

MASTER OF PROFESSIONAL ACCOUNTING (MPA)

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 31 semester credit hours of graduate course work as a Plan III program.

Admissions

Admission Requirements

Unconditional admission to the MPA program requires that a student have 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 listed above, at least 12 semester credit hours of additional business courses identified by the department before admission to the program can be considered.

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: $970 - (\text{GPA} \times 200)$ = 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.

Requirements

Program Requirements

The MPA program requires a student to successfully complete 31 credit hours of graduate business courses, excluding any prerequisite requirements. The program consists of 18 credit hours of required graduate accounting courses, 4 credit hours of required graduate non-accounting courses, and 9 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 |
| Required Graduate Non-Accounting Courses | | |
| CISA 5309 | Computer Tech Applications | 3 |
| BUAD 5135 | Business Capstone Lab | 1 |
| Accounting Elective Requirement | | |
| Select three ACCT Graduate Electives | | 9 |
| Total Credits | | 31 |

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 |
| <i>Option 1</i> | | |
| ACCT 5317 | Accounting & Tax Research | |
| <i>Option 2</i> | | |
| 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 | |