



COLLEGE OF PROFESSIONAL STUDIES

MASTER OF ACCOUNTANCY

A Solid Step Toward a Professional Accounting Career

The Master of Accountancy (MAcc) program at National University will give you the skills, competencies, knowledge, and judgment to succeed as an accounting professional. Courses will prepare you for various professional exams including CPA, CMA, and CIA, and provide the skills you need to succeed as an accounting professional.

The curriculum focuses on developing a global perspective, enhancing critical thinking, improving communication skills, making ethical decisions, and integrating real-world applications. The program is designed for students with little or no previous accounting coursework and is delivered through synchronous online and in-class instruction.

National University teaches adult learners both accounting principles and their practical application using innovative methods and student-focused faculty. The MAcc program

prepares students for careers that include public accounting, corporate accounting, internal auditing, accounting in nonprofit organizations, and accounting for federal, state, and local government agencies.

Program highlights:

- Entire program can be completed online or on campus
- Professors have advanced degrees and real-life and practical experience
- The program can be completed in 14 months with frequent start dates
- Appropriate for students without an undergraduate degree in accounting

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MASTER OF ACCOUNTANCY

Academic Program Director: Consolacion Fajardo; (916) 855-4137; cfajardo@nu.edu

The Master of Accountancy (MAcc) academically prepares students for a wide range of accounting-related careers. Some examples include public accounting, corporate accounting, internal auditing, accounting in not-for-profit organizations, and accounting for state and local government agencies such as the Internal Revenue Service, Franchise Tax Board, Defense Contract Audit Agency, FBI, CIA and other agencies. The program is designed for students with little or no previous accounting background who have an undergraduate degree in any discipline, but it is not appropriate for students with an undergraduate degree in accounting. Course content is based largely on the published content specifications of the Uniform CPA Exam. Students who do well in this academic program may choose to invest several hundred hours of study in a recognized CPA Exam review course.

Program Learning Outcomes

Upon successful completion of this program, students will be able to:

- Integrate current information technologies to report and analyze financial information
- Evaluate accounting information based upon mastery of a common body of accounting knowledge
- Analyze ethical issues within the accounting profession
- Effectively conduct and present accounting research
- Critique international financial accounting standards as compared to Generally Accepted Accounting Principles (GAAP)
- Collaborate effectively as a team to enhance critical thinking

Degree Requirements

To receive a Master of Accountancy, students must complete at least 63 quarter units of graduate work. A total of 13.5 quarter units of graduate credit may be granted for equivalent graduate work completed at another institution, as it applies to this degree and provided the units were not used in earning another advanced degree. Students should refer to the section on graduate admission requirements for specific information regarding application and evaluation.

Core Requirements

(14 courses; 63 quarter units)

- ACC 601M Foundations of Financial Acc.
ACC 657 Accounting Information Systems
Prerequisite: ACC 601M
- ACC 610M Financial Accounting I
Prerequisite: ACC 601M
- ACC 611M Financial Accounting II
Prerequisite: ACC 610M
- ACC 612M Financial Accounting III
Prerequisite: ACC 611M
- ACC 615M Advanced Financial Accounting
Prerequisite: ACC 612M
- ACC 620M Taxation of Individuals
Prerequisite: ACC 615M
- ACC 621M Taxation of Bus. & Oth. Entities
Prerequisite: ACC 620M
- ACC 630M Cost Accounting
Prerequisite: ACC 601M
- ACC 631M Advanced Managerial Accounting
Prerequisite: ACC 630M
- ACC 640M Acc. for Gov't & NFP Entities
Prerequisite: ACC 601M
- ACC 650M Auditing Principles
Prerequisite: ACC 621M
- ACC 651M Auditing Procedures
Prerequisite: ACC 650M
- ACC 695M Cases in Accounting & Auditing
Prerequisite: Completion of prior core requirements

Specialization in Accounting Professional Skills

Academic Program Director: Sharon Lightner; (858) 642-8663; slightner@nu.edu

This specialization is designed for students to obtain additional coursework and skills necessary for many professional opportunities in the field of accounting. For instance, to be a licensed CPA in the state of CA, students need 180 quarter units (150 semester units). Units may be obtained at the undergraduate or graduate level. The only units that are specified is 4.5 quarter units (3 semester units) of Accounting Ethics. The specialization introduces accounting ethics into our curriculum in addition to other courses that will

assist students in preparing for professional exams, interviewing for internships or jobs, networking, and obtaining data analytic skills.

Program Learning Outcomes

Upon successful completion of this program, students will be able to:

- Identify key issues and recognize alternative viewpoints when presented with ethical problems and dilemmas.
- Evaluate ethical decision processes between professional accountants and major stakeholders.
- Enhance skills to effectively recruit and network within a professional accounting environment.
- Demonstrate and apply accounting knowledge to real-world situations or professional examination boards.
- Communicate and analyze information using advanced technology skills.

Requirements for the Specialization

(4 courses; 18 quarter units)

ACC 515 Accounting Ethics

AND

Choose **three (3)** of the following five:

ACCX 5200X Professional Exam Review 1

Recommended: Should have completed approximately 72 quarter units of accounting and/or business.

ACCX 5250X Professional Exam Review 2

Prerequisite: ACCX 5200X

ACCX 5500X Business Professional Develop.

ACC 555 Data Analytics

ACC 591 Accounting Internship