



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. The program is designed for adult learners with either little or no previous accounting coursework, or for students with a bachelor's degree in accounting via two pathways.

Curriculum focuses on improving communication skills, enhancing critical thinking, making ethical decisions, and integrating real-world applications. Courses will help prepare you for professional exams, including CPA, CMA, and CIA, and for careers in public accounting, corporate accounting in for-profit and not-for-profit organizations, internal auditing, or government accounting agencies. You will gain knowledge of accounting principles and their practical application using innovative methods and student-focused faculty.

Program Highlights:

- Entire program can be completed 100% online
- Instructors have advanced degrees and real-life, practical experience
- Program can be completed in 10 months with monthly start dates
- The Foundation Pathway has been designed for students without an undergraduate degree in accounting
- The Advanced Pathway includes cutting-edge courses for students who hold a degree in accounting

To receive a Master of Accountancy, you must complete at least 45-quarter units of graduate work. Refer to the catalog on graduate admission requirements for specific information regarding application and evaluation.

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MASTER OF ACCOUNTANCY

Program Lead: Joyce Ellis; jellis@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 offers two pathways toward completion; one for students with little or no previous accounting background who have an undergraduate degree in any discipline, and one for students with an undergraduate degree in accounting. Course content is based largely on the published content specifications of the uniform CPA Exam and the CMA exam. Students should enroll in an external, recognized exam review course to fully prepare for CPA and CMA exams.

Program Disclosure Information

The Master of Accountancy program is currently operating using guidelines only from the California Board of Accountancy. For students who wish to become a CPA-, CMA- or CIA-certified please see appropriate organizational website.

For up-to-date information on program licensure eligibility requirements for a state, please visit: <https://www.nu.edu/licensuredisclosures/>

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
- Collaborate effectively as a team to enhance critical thinking

Degree Requirements

To receive a Master of Accountancy, students must complete at least 45 quarter units of graduate work. A total of 4.5 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.

Students with an undergraduate degree in accounting are also required to take 10 courses; 7 are specified, supplemented by 3 electives. Students with a BS in Accountancy (BSACC) from National University, who have taken ACC 515 Accounting Ethics, and ACC 555 Data Analytics as part of their Undergraduate degree requirements **CANNOT** retake these courses to satisfy degree units for MAcc.

The Program Lead, or a designee, shall review the application and transcripts of every new student to determine the correct pathway and any necessary electives and prerequisites.

Total Degree Requirements

(10 courses; 45 quarter units)

Requirements for students **WITHOUT** an undergraduate degree in Accounting.

Core Requirements

(9 courses; 40.5 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 621M Taxation of Bus & Oth Entities
ACC 630M Cost Accounting
Prerequisite: ACC 601M
ACC 651M Auditing Procedures
ACC 515 Accounting Ethics
ACC 555 Data Analytics

Capstone Requirement

(1 course; 4.5 quarter units)

ACC 695M Cases in Accounting & Auditing

Prerequisite: Completion of all core and elective courses

OR

Requirements for students **WITH** an undergraduate degree in Accounting.

Core Requirements

(6 courses; 27.0 quarter units)

ACC 652M Forensic Accounting
ACC 631M Advanced Managerial Accounting
ACC 653M Internal Controls
ACC 654M Legal Issues in Accounting
ACC 615M Advanced Financial Accounting
ACC 640M Acc for Gov't & NFP Entities

Electives for Students WITH an Undergraduate Degree in Accounting

(3 courses; 13.5 quarter units)

ACC 515* Accounting Ethics
ACC 555* Data Analytics
ACC 620M Taxation of Individuals
LED 604 Leading Change and Adaptation
LED 605 Conflict and Power Dynamics

* Students who received a BS in Accounting degree from National University, and have already completed ACC515 and ACC555 as a part of their undergraduate degree requirements, **CANNOT** retake these courses to satisfy graduate degree units for the MAcc.

Capstone Course

(1 course; 4.5 quarter units)

ACC 695M Cases in Accounting & Auditing

Prerequisite: Completion of all core and elective courses