

**DEGREE/PROGRAM CHANGE
FORM C**

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Initiator's Rank / Title* Unit Administrator: ASM Dept of Accounting

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Department* Anderson School of Management

Division Accounting

Program Master of Accounting

Branch

Proposed effective term:

Semester

Fall ▼

Year

2011 ▼

Course Information

Select Appropriate Program

Graduate Degree Program ▼

CIP Code

Name of New or Existing Program

* Master of Accounting - Information Assurance Concentration

Catalog Page Number

Select Category

Concentration ▼

Degree Type

Select Action

New ▼

Exact Title and Requirements as they should appear in the catalog.
See current catalog for format within the respective college (enter text below or upload a doc/pdf file)
See attached file. The bracketed portion is new content that should be added to current catalog text.
[FormC_MACC_IA_Catalog2011.pdf](#)

☐ **This Change affects other departmental program/branch campuses**

Reason(s) for Request * (enter text below or upload a doc/pdf file)
First, many accounting students are asking for this concentration. It is currently available in the MBA but not the Masters of Accounting program. Second, the team from the AACSB suggested in its accreditation report that we focus on a niche area, of which information assurance was identified as being one.

Statements to address budgetary and Faculty Load Implications and Long-range planning * (enter text below or upload a doc/pdf file)
It is not expected that adding this concentration will have any significant impact on the budget or on the faculty load of those teaching the information assurance courses. No changes will be made for either short- or long-range planning purposes.

Master of Accounting Degree

The Master of Accounting degree offers [four] concentrations. All concentrations are a 33 credit hour program of study.

1. The **Advanced Concentration** is designed for individuals who have already earned a B.B.A. with a concentration in accounting. The Advanced Concentration consists of a minimum of 15 hours of graduate accounting courses and a maximum of 24 hours of graduate accounting coursework of which no more than 6 hours may be in taxation, plus a minimum of 9 hours of non-accounting electives at the graduate level.

Course requirements : Students must choose between 15-24 hours of accounting coursework from the following: MGMT *546, 548, *549, 550, *559, 594 (special topics in accounting only), 640, 641, 642 and 643 and not more than 6 hours of accounting coursework can come from the following tax courses: MGMT *542, *543, 547, 590, 591, 592, 593. Accounting coursework should not exceed 24 credit hours.

* If students have taken the undergraduate equivalent of any graduate course, they may not repeat the course for credit at the graduate level. The GMAT/GRE is waived for students who have an undergraduate major in accounting from an AACSB-accredited school with a minimum of a 3.25 GPA in both upper-division classes and accounting classes. Students must fulfill all other admission requirements.

[2. The **Information Assurance (IA) Concentration** is designed for individuals who have already earned a B.B.A. with a concentration in accounting wishing to pursue advanced studies in attesting to and ensuring the integrity of financial information. The IA Concentration consists of a minimum of 15 hours of graduate level accounting coursework, and a maximum of 24 hours of graduate accounting coursework, plus a minimum of 9 hours of non-accounting classes.

Course requirements: Students must complete the following courses: MGMT 642 (accounting) and 636 (non-accounting), at least 6 hours of accounting coursework from the following courses: MGMT 549, 594 (internal audit), 640, 641 provided they have not taken the undergraduate equivalent, and at least 3 hours of non-accounting coursework from the following courses: MGMT 637, 646, 647, 648 and 649. Students not meeting the overall concentration requirements with the above classes can do so with additional graduate accounting and non-accounting courses in consultation with the concentration advisor.

The GMAT/GRE is waived for students who have a B.B.A. from an AACSB-accredited school with a minimum of 3.25 GPA in all upper-division coursework. Students granted the waiver must also attend the Anderson School Writing workshop. Students must fulfill all other admission requirements.]

[3]. The **Professional Concentration** is designed for individuals who have a non-accounting undergraduate degree and wish to enter public accounting as a certified professional. The Professional Concentration requires two prerequisites consisting of an introductory financial accounting course, and an introductory managerial accounting course prior to admission in the program and consists of 27 credit hours of specified graduate accounting coursework, plus 6 credit hours of specified graduate non-accounting coursework.

Course requirements: Students may complete the two prerequisites by taking MGMT 502 and MGMT 503. Students should visit with the accounting faculty advisor about other coursework that will satisfy the prerequisite requirements. Students must complete the following courses: MGMT 540, 541, 542, 543, 544, 546, 549, 550, 559, 640 or 643 (1) , and 626 (2) .

(1) Students must complete either MGMT 640 or 643.

(2) Students must visit with the accounting faculty advisor and request written approval for alternate graduate coursework that will satisfy the MGMT 626 requirement. Students who have completed MGMT 326 at Anderson at the undergraduate level should not take MGMT 626 and must visit with the accounting faculty advisor about which graduate course to take instead of MGMT 626.

The GMAT/GRE is waived for students who have a B.B.A. from an AACSB-accredited school with a minimum of 3.25 GPA in all upper-division coursework. Students granted the waiver must also attend the Anderson School Writing workshop. Students must fulfill all other admission requirements.

[4]. The **Tax Concentration** is designed for individuals who have already earned a B.B.A. with a concentration in accounting wishing to pursue advanced studies in taxation. The Tax Concentration consists of a minimum of 15 hours of graduate level taxation classes and up to an additional 9 hours of graduate level accounting and/or taxation classes, plus a minimum of 9 hours of graduate level non-accounting electives.

Coursework : Students must choose a minimum of 15 hours of tax accounting coursework from the following tax courses: MGMT *542, *543, 547, 590, 591, 592, 593 and 594 (special topics tax courses only). For additional accounting coursework, students may choose a maximum of 9 hours from the following accounting courses: MGMT *546, 548, *549, 550, *559, 594 (special topics in accounting only), 640, 641, 642 and 643. Accounting coursework should not exceed 24 credit hours.

*If students have taken the undergraduate equivalent of any graduate course, they may not repeat the course for credit at the graduate level. The GMAT/GRE is waived for students who have an undergraduate major in accounting from an AACSB-accredited school with a minimum of a 3.25 GPA in both upper-division classes and accounting classes. Students must fulfill all other admission requirements.