

**College of Business and Economics  
Proposed Catalog Changes  
Effective Summer 2019**

1. Make the following curricular changes to the **Master of Accountancy (M.Acct.)**:

The Master of Accountancy degree requires 30 semester credits beyond the bachelor's degree, and is designed to meet the 150-credit requirement for taking the CPA examination in Idaho. Completion of this degree qualifies students to enter the public accounting profession in auditing, tax, or other positions ultimately requiring a CPA license.

Students seeking the M.Acct. degree will develop a degree plan in consultation with their advisors, complete at least 30 credits of course work, and successfully complete a comprehensive paper and portfolio.

If a student has earned a BS in Accounting (or equivalent), the required courses include:

ACCT 586	Contemporary Management Accounting Issues	3
ACCT 590	Advanced Auditing Seminar	3
ACCT 592	Financial Accounting and Reporting Seminar	3
<b>Select two courses from the following:</b>		<b>6</b>
ACCT 515	Advanced Financial Accounting & Reporting	
<a href="#">ACCT 521</a>	<a href="#">Accounting Data Analytics</a>	
ACCT 530	Accounting for Public Sector Entities	
<a href="#">ACCT 550</a>	<a href="#">Fraud Examination</a>	
<a href="#">ACCT 561</a>	<a href="#">Comparative Accounting Theory</a>	
ACCT 584	Federal Taxation of Entities	
ACCT 585	Estate and Elder Planning	
ACCT 598	Internship (Max 3 credits)	
ACCT 599	Non-thesis Master's Research (Max 6 credits)	
<b><a href="#">Additional 15 credits chosen from approved courses</a></b>		<b><a href="#">15</a></b>
<b>Total Hours</b>		<b><del>15</del>30</b>

In addition students must have taken at least one US tax class, and at least one Business Law class at the upper-division undergraduate level or at the graduate level. ~~An additional 15 credits are chosen from approved options.~~ Those electing the thesis option include 6 credits of ACCT 500 in the additional 15 credits (must still complete comprehensive paper and portfolio).

If a student has not earned a BS in Business (or equivalent), in addition to the above mentioned courses, the student must take or have taken at least 24 credits of business, economics, statistics, and business law courses at the undergraduate level or at the graduate level. These courses must include at least two business disciplines (e.g. management, marketing, and finance).

**Available via distance:** 50% or more of curricular requirements cannot be completed via distance

**Geographical Area:** Moscow

**Rationale:** ACCT 561 Comparative Accounting Theory and ACCT 521 Accounting Data Analytics are current and relevant courses that are appropriate to be taken as accounting electives in the MACCT program.

ACCT 561 and ACCT 521 have been offered for several years, therefore no additional resources are needed.

Since the courses are electives the learning objectives will not be assessed for all MACCT students at the program level. Note that the course learning objectives are assessed at the course level by the accounting faculty member teaching the course.