

MASTER OF ACCOUNTING (MAcc)

Department web site (<http://www.drake.edu/macc/>)

Program Overview

The Master of Accounting (M.Acc.) degree equips students to reach their professional goals by providing the requisite knowledge to sit for the Certified Public Accountant (CPA) examination and to enter the profession of public accounting. The degree is designed to complement prior education and experience, or to prepare students without an accounting background for this professional field. The M.Acc. is backed by Drake University's full resources and reputation.

Program Requirements

- Number of credit hours required: Thirty to sixty hours of credit are required for completion based upon prior academic experience.
- Required courses

Code	Title	Hours
Business Foundation Courses ¹		
MBA 242	FINANCIAL REPORTING AND ANALYSIS	3
MBA 251	CREATING CUSTOMER VALUE THROUGH MARKETING	3
MBA 253	CORPORATE FINANCE	3
MBA 254	LEADERSHIP AND HUMAN CAPITAL DEVELOPMENT	3
Accounting Foundation Courses ¹		
ACCT 105	ACCOUNTING INFORMATION SYSTEMS	3
ACCT 110	MANAGERIAL ACCOUNTING	3
ACCT 165	FINANCIAL ACCOUNTING I	3
ACCT 166	FINANCIAL ACCOUNTING II	3
ACCT 175	AUDITING PRINCIPLES	3
ACCT 185	INDIVIDUAL TAXATION	3
ACCT 186	BUSINESS ENTITY TAXATION	3
BLAW 060	BUSINESS LAW I	3
Required Core		
ACCT 255	TAX RESEARCH AND PLANNING	3
ACCT 275	SEMINAR IN AUDITING	3
MBA 240	CORPORATE GOVERNANCE AND ETHICS	3
MBA 245	LEADING WITH DATA	3
Accounting Electives		
Select four of the following:		12
ACCT 120	ADVANCED MANAGERIAL ACCOUNTING	
ACCT 167	FINANCIAL ACCOUNTING III	
ACCT 186	BUSINESS ENTITY TAXATION	
ACCT 210	ACCOUNTING FOR NOT-FOR-PROFIT	
ACCT 265	EMERGING ACCOUNTING ISSUES	
ACCT 276	IT AUDITING	
ACCT 277	FRAUD EXAMINATION	
ACCT 278	INTERNAL AUDITING	
ACCT 280	FINANCIAL STATEMENT ANALYSIS	
BLAW 120	BUSINESS LAW II	

BLAW 250	THE LAW OF BUSINESS ORGANIZATIONS	
Free Electives		
Select two graduate courses from accounting, business, or other discipline in consultation with advisor.		6
Total Hours		66

¹ Waived if completed equivalent course as undergraduate.

Admission

Master of Accounting applicants must meet the following admission requirements.

- **Graduate Admission Application.** Applications may be completed online (<https://apply.drake.edu/apply/?sr=e35e81abc6d7-4e6d-a704-d765341d5a6b>).
- **Official transcripts** for ALL undergraduate and graduate coursework from EVERY institution attended (even if a degree was not earned).
- **Current professional resume.**
- **Personal essay:** A personal essay no longer than one page should explain the candidate's reason(s) for pursuing the M.Acc. degree. Examples of leadership background and experience should be included.
- **Submission of two letters of recommendation.**
- **Grade Point Average Criteria:** Successful candidates for admission typically have the following minimum graduate point average.
 - Undergraduate GPA = 3.00 (upper division and cumulative), and
 - Graduate GPA = 3.00 (cumulative)
- **TOEFL exam:** International candidates must submit TOEFL results. Minimum acceptable TOEFL score is 213 on the computer-based examination, 550 on the paper-based examination, or 79-80 on the internet-based test.
- **Application deadlines:** Applications are reviewed up to one week prior to the start of the term. Applicants are strongly encouraged to submit materials by earlier dates as indicated below to facilitate course enrollment and scholarship consideration.
 - Fall admission - July 15
 - Spring admission - December 1
 - Summer admission - April 1

Admission with Conditions

Admission with Conditions allows individuals to be reviewed for admission and begin graduate studies with a conditional requirement that must be completed successfully to progress in the program.

Students granted Admission with Conditions may enroll part-time and take up to nine credit hours of coursework to prove strong academic performance. Strong academic performance includes receiving a grade of B or higher in all courses. Students will be reviewed at the end of each full semester to confirm that the conditions of their admission have been met. The review will take place if a **minimum of six credit hours**, has been completed.

Admission with Conditions is not available to international applicants.

Transfer Credits

Students may transfer up to nine credit hours from another AACSB accredited graduate program. All transfer credits must be earned with a grade of B- or higher, must directly relate to the program of study, and

must fall within the five-year time frame for program completion. Transfer credits will be applied to the degree program upon successful completion of at least one term of enrollment in the program.