

# ACCOUNTING

## Program Information

**Master of Accounting:** Three variations of the Master of Accounting degree program are available. These allow students to select one of three options: a concentration in Auditing, a concentration in Taxation, or no concentration. Minimum admission requirements include an acceptable score on the Graduate Management Admission Test (GMAT), with a minimum score of 550 and completion of essays with a minimum score of 4. International students must submit a satisfactory score on the following: TOEFL (Test of English as a Foreign Language: internet based, minimum score 100), or IELTS (International English Language Testing System: minimum overall score 7.0). Minimum scores on individual test sections are also required. Additional information, including minimum GPA standards for admission, may be viewed at <http://warrington.ufl.edu/master-of-accounting/requirements> (<http://warrington.ufl.edu/master-of-accounting/requirements/>).

**Combination degree program:** The recommended curriculum to prepare for a professional career in accounting is the 3/2 five-year program with a joint awarding of the Bachelor of Science in Accounting and Master of Accounting degrees upon completion of the 150-hour program. The entry point into the 3/2 program is the beginning of the senior year.

**Traditional Master of Accounting program:** Students who have already completed an undergraduate degree in accounting may enter the 1-year M.Acc. degree program which requires satisfactory completion of 34 hours of course work. A minimum of 28 credits must be in graduate-level courses; a minimum of 20 credits must be in graduate-level accounting courses. The remaining credits are selected from business core courses and elective courses. Students are cautioned to seek early advisement, since many graduate courses are offered only once a year.

**J.D./M.Acc. program:** A joint program leading to the Juris Doctor and Master of Accounting degrees is offered by the Fisher School of Accounting and Levin College of Law.

Specific details for the M.Acc., J.D./M.Acc., and Ph.D. programs are available at <http://warrington.ufl.edu/Jd-macc/requirements> (<http://warrington.ufl.edu/Jd-macc/requirements/>).

### Degrees Offered

## Degrees Offered with a Major in Accounting

- Master of Accounting
  - no concentration
  - concentration in Auditing
    - *optional second concentration in Taxation*
  - concentration in Taxation

Requirements for these degrees are given in the Graduate Degrees (<http://gradcatalog.ufl.edu/graduate/degrees/>) section of this catalog.

### Courses

## Accounting Departmental Courses

Code	Title	Credits
ACG 5005	Financial Accounting	2
ACG 5025	Financial Accounting	3

ACG 5065	Financial and Managerial Accounting	3
ACG 5075	Managerial Accounting	2
ACG 5076	Managerial Accounting	3
ACG 5226	Advanced Accounting	2
ACG 5505	Governmental Accounting	2
ACG 5637	Auditing I	2
ACG 5647	Auditing II	2
ACG 5815	Accounting Regulation	2
ACG 6107	Accounting for Income Taxes	2
ACG 6136	Accounting Theory	2
ACG 6175	Financial Reporting and Analysis	2
ACG 6207	Accounting for Risk	2
ACG 6635	Issues in Audit Practice	2
ACG 6685	Forensic Accounting	2
ACG 6691	International Auditing	2
ACG 6697	Information Systems Assurance	2
ACG 6841	Data Analytics for Accounting	2
ACG 6905	Individual Work in Accounting	1-4
ACG 6935	Special Topics in Accounting	1-4
ACG 6940	Supervised Teaching	1-5
ACG 7399	Accounting Research and Analysis	3
ACG 7848	Data Analysis Skills	2
ACG 7849	Web Crawling and Textual Analysis	2
ACG 7850	Advanced Data and Regression Techniques	3
ACG 7885	Overview of Accounting Research	4
ACG 7886	Accounting Research II	4
ACG 7887	Research Analysis in Accounting	3
ACG 7939	Theoretical Constructs in Accounting	3
ACG 7979	Advanced Research	1-12
ACG 7980	Research for Doctoral Dissertation	1-15
TAX 5025	Federal Income Tax 1	2
TAX 5027	Federal Income Tax 2	2
TAX 5065	Tax Professional Research	2
TAX 6105	Corporate Taxation	2
TAX 6115	Advanced Corporate Taxation	2
TAX 6205	Partnership Taxation	2
TAX 6526	International Taxation	2
TAX 6877	State and Local Taxation	2

### Student Learning Outcomes

## Accounting (MACC)

- SLO 1 Knowledge  
Conduct effective professional tax research.
- SLO 2 Knowledge  
Conduct effective professional accounting research.
- SLO 3 Professional Behavior  
Write clearly and concisely.
- SLO 4 Professional Behavior  
Write effective business reports.
- SLO 5 Skills  
Solve complex business problems.
- SLO 6 Professional Behavior  
Identify and interpret professional standards of conduct.
- SLO 7 Professional Behavior  
Identify legal, ethical, and social responsibilities to stakeholders.