

MASTER OF PROFESSIONAL ACCOUNTING (MPA)

The Master of Professional Accounting (MPA) degree is designed to equip students with the knowledge and skills necessary for successful careers in accounting and the broader fields of business, and to prepare professional accountants to obtain high-level positions in accounting firms and other business enterprises. The degree requires the completion of 31 semester credit hours of graduate course work as a Plan III program.

Admission Requirements

A student must be admitted to Graduate Studies and to a specific program in order to take graduate level courses. The MPA Admissions Committee requires applicants to have a minimum undergraduate cumulative/overall (all courses completed while pursuing a bachelor's degree) GPA of 2.6 or higher or a GPA of 3.0 or higher in the last sixty hours of coursework completed for the bachelor's degree in order to receive a one semester waiver of submitting their GMAT scores. A satisfactory GMAT score must be submitted before continuing in the program. Applicants, who do not meet the GPA requirement, must submit a satisfactory GMAT score with the application in order for the application to be processed for admission. ***Please note: International applicants must submit a satisfactory GMAT and TOEFL score in order to be considered for admission.***

Students who have a baccalaureate degree in business (Accounting or non-Accounting majors) will be required to complete 24 semester credit hours in advanced accounting courses before admission can be granted. Students who do not have a baccalaureate degree in business will be required to take, in addition to the requirements listed above, at least 12 semester credit hours of business courses before admission to the program can be considered.

GMAT Requirement

The following formula is used to determine an applicant's minimum GMAT score for admission into the MPA program: $970 - (\text{GPA} \times 200) = \text{minimum required GMAT score}$. The GPA used in the formula is the student's undergraduate cumulative/overall GPA, which consists of all courses completed while pursuing a bachelor's degree.

Program Requirements

The MPA program requires a student to successfully complete 31 credit hours of graduate business courses, excluding any prerequisite requirements. The program consists of 18 credit hours of required graduate accounting courses, 4 credit hours of required graduate non-accounting courses, and 9 credit hours of graduate accounting electives, which must be approved by the graduate advisor prior to enrollment.

Required Graduate Accounting Courses (18 hours)

- ACCT 5307 Accounting Information Systems
- ACCT 5314 Advanced Accounting Problems
- ACCT 5316 Advanced Income Tax Problems
- ACCT 5327 Advanced Auditing
- ACCT 5341 Advanced Cost/Managerial Accounting
- ACCT 5395 Professional Accounting Application (Capstone)

Required Graduate Non-Accounting Courses (4 hours)

- CISA 5309 Computer Technology and Its Applications
- BUAD 5135 Business Capstone Lab

Accounting Elective Requirement (9 hours)

- ACCT Graduate Elective
- ACCT Graduate Elective
- ACCT Graduate Elective

Students are required to successfully complete 9 semester credit hours of graduate accounting electives. ACCT 5311 may not be taken for credit to satisfy the Accounting elective requirement.

CPA Exam Requirement

Texas State Board of Public Accountancy (TSBPA) for the CPA exam in Texas require business communication and 24 semester credit hours of business courses other than accounting. Students interested in taking the CPA exam in Texas may have to take additional business courses, if they don't have 24 hours of business courses other than accounting.

ACCT 5308 Accounting Ethics meets the Texas State Board of Public Accountancy (TSBPA) requirement for an approved course in Ethics for the CPA exam in Texas.

The TSBPA accounting/tax research requirement for the CPA exam in Texas may be met in either of two ways:

- a. Complete ACCT 5317 Accounting and Texas Research Methods; or
- b. Complete any two (2) of the following courses:
 - a. ACCT 4314 Business Combinations – 1 hour
 - b. ACCT 4315 Advanced Accounting Problems – 1 hour
 - c. ACCT 4318 Advanced Income Tax Accounting – 1 hour
 - d. ACCT 5314 Advanced Accounting Problems – 1 hour
 - e. ACCT 5316 Advanced Income Tax Problems – 1 hour