

DEPARTMENT OF ACCOUNTING

Tim Keune, Department Chairperson

- Master of Professional Accountancy (p. 1)

Master of Professional Accountancy (MPAcc)

The Master of Professional Accountancy (MPAcc) program at the University of Dayton enables students to become CPA ready with 150 credit hours at graduation and prepares them for the evolving demands of employers. The on-campus, 30 credit hour program is available to all undergraduate business majors (prerequisites required for non-accounting majors) in a face-to-face setting with our experienced and talented accounting department faculty. The MPAcc is designed to be completed in one year or less. The GMAT / GRE requirement is waived for all UD accounting undergraduates with a minimum cumulative GPA of 3.0. The MPAcc requires 15 core credit hours and 15 elective credit hours. Nine elective hours must be taken from graduate accounting electives, unless a student is seeking a graduate certificate in another area and has received Department Chair permission. Six elective hours must be comprised of graduate coursework outside of accounting offerings. Non-accounting electives require approval of the Program Director.

Alternatives to the below requirements may be offered by the Department of Accounting to incorporate future changes to Certified Public Accountant (CPA) examination contents.

Master of Professional Accountancy

Required Courses 15

ACC 701	Professional Speakers Forum
ACC 702	Accounting and Business Ethics
ACC 703	Accounting for Community
ACC 706	Financial Reporting and Analysis
ACC/MBA 707	Advanced Accounting Data Analytics
ACC 709	Accounting Research and Critical Thinking

Elective Courses 15

Below is a sample of Accounting elective options for students.

ACC/MBA 602A	Information Assurance
ACC/MBA 602B	Fraud Examination
ACC/MBA 603A	Advanced Financial Accounting
ACC/MBA 604A	Taxes & Business Strategy
ACC/MBA 605A	Contemporary Issues in Accounting
ACC/MBA 695	Individual Research
ACC 697	Professional Work Experience

Below is a sample of non-Accounting elective options for students.

FIN 621	Mergers and Acquisitions
FIN 623	Financial Statement Analysis

FIN 628	Fixed Income Analysis
FIN 630	Portfolio Management
FIN 632	Advanced Corporate Finance
MBA 616	Project Management for Professionals
MBA 619	Special Topics in Operations Management
MBA/FIN 624	Financial Modeling
MBA/FIN 626	International Financial Management
MBA/FIN 627	Financial Derivatives & Risk Management
MBA 628	Fixed Income Analysis
MBA 639	Special Topics in Marketing
MBA 662A	Security Management for Informational Systems
MBA 664	Database Management
MBA 665	System Analysis & Design
MBA 667A	Advanced Business Intelligence
MBA 667B	Data Warehousing
MBA 679	Special Topics in Management & Entrepreneurship
MBA 681	Negotiation
MIS 661A	Problem Solving Methods and Tools
MIS 668A	Special Topics in Data Analytics
MPA 512	Computer Applications for Public Administration
MPA 530	Public Budgeting
MPA 551	Introduction to Public Policy
MPA 555	Selected Topics in Public Policy
MPA 561	Nonprofit & Community Leadership
MPA 563	NGO Management & Development
MPA 565	Grantwriting
MPA 566	Nonprofit Community Relations
MPA 569	Nonprofit Financial Management
SSP 500	Foundations in Sustainability
SSP 580	Applied Sustainability

Total Hours 30

Courses

ACC 602A. Information Assurance. 3 Hours

Study of current and emerging auditing and assurance standards and professional developments through case study, readings, and research projects. Prerequisite(s): ACC 401 or permission of instructor.

ACC 602B. Fraud Examination. 3 Hours

Study of topics related to the detection, investigation, and prevention of accounting fraud within a legal and ethical environment. This course will concentrate on occupational fraud and financial statement fraud. Prerequisites: (MBA 500 or MBA 600A) or (MBA 501 or MBA 601A).

ACC 603A. Advanced Financial Accounting. 3 Hours

Study of advanced financial accounting topics including consolidated financial statements and accounting for business combinations, multinational subsidiaries, foreign currency transactions, and governmental and not-for-profit entity accounting. This course analyzes real-world examples of these topics using case study materials and the business press, including an analysis of companies' financial and nonfinancial data. Satisfies the accounting capstone requirement for accounting majors and serves as evidence of the culmination of the Common Academic Program. Prerequisite(s): ACC 306 and admission to the MPAcc/MBA or permission of Department Chair.

ACC 604A. Taxes & Business Strategy. 3 Hours

Primary emphasis is given to analyzing tax planning opportunities for individuals and businesses through the use of in-depth tax research projects. This course builds upon the Federal Income Taxation course to further develop tax policy considerations and discusses possible tax reform. The course provides an introduction to several advanced taxation topics including tax exemption organizations, state and local taxation, international taxation and estate and gift taxation. Prerequisite(s): ACC 305, ACC 420, admission into the MPAcc or permission of the Chair of the Department of Accounting.

ACC 605A. Contemporary Issues in Accounting. 3 Hours

Seminar covering emerging or controversial accounting issues for the student who has a strong accounting background. Topics include the business and financial situations that underlie accounting problems and controversies, alternative accounting techniques which are accepted or proposed, and the consequences of various accounting practices. Prerequisite(s): ACC 306 or permission of instructor.

ACC 609A. Special Topics in Accounting. 3 Hours

Advanced and current topics in accounting. Topics vary. Prerequisite(s): Permission of instructor.

ACC 611. Internal Auditing. 3 Hours

This course provides students with an overview of the internal auditing profession, including its role within organizations, the standards that guide it, and how it interacts with other governance mechanisms to provide assurance and value-add services that directly serve companies and indirectly serve the public interest. Prerequisites: Enrollment in the Masters of Professional Accountancy program, or permission of the Department Chair.

ACC 695. Individual Research. 1-6 Hours

Individual research in subjects encompassed by the MPAcc curriculum under the guidance and direction of a faculty member. Research may be undertaken upon completion of 12 hours of post-foundation coursework. A formal proposal must be completed and approved by the faculty advisor and the Chair of the Department of Accounting. Prerequisite(s): Permission of faculty advisor and MPAcc Director.

ACC 697. Professional Work Experience. 3 Hours

Through participation in a relevant and substantial supervised work experience with a participating employer that is pre-approved by the MPAcc Program Director in consultation with the MPAcc committee, students will engage, integrate, practice and demonstrate the knowledge and skills associated with Scholarship and Vocation developed through the Common Academic Program and through core accounting courses. Experiential learning will provide students with the opportunity to engage in the activity and practice of accounting and further their understanding of accounting and/or accounting related professions. Only internships completed during the transition semester into the MPAcc or while enrolled in the MPAcc are eligible for credit. Prerequisites: ACC 303; ACC 306; ACC 341; ACC 401 and ACC 420 and approval by the MPAcc Program Director in consultation with the MPAcc Committee.

ACC 699. Independent Study in Accounting. 1-6 Hours

Individual research in accounting topics under the guidance and direction of an accounting faculty member. A formal, detailed proposal must be completed and approved by the department chair. Prerequisites: Admission into the MPAcc AND Permission of the Chair of the Department of Accounting.

ACC 701. Professional Speakers Forum. 1.5 Hour

Subject matter experts, including but not limited to practicing accountants, standard setters and regulators, introduce students to emerging or controversial accounting issues. Prerequisite(s): Admission into the MPAcc or Permission of the Chair of the Department of Accounting.

ACC 702. Accounting and Business Ethics. 1.5 Hour

Accounting and Business Ethics is designed to enable students to: (1) develop methodologies for solving ethical dilemmas, (2) recognize the importance and role of effective organizational cultures in promoting sound ethical behavior and (3) understand the regulatory process and its impact on preventing misleading and fraudulent financial reporting. Prerequisite(s): Admission into the MPAcc or Permission of the Chair of the Department of Accounting.

ACC 703. Accounting for Community. 3 Hours

Traditional accounting curricula focus extensively on for-profit accounting topics. However, accountants serve a greater role in the community than these topics represent. This course will explore additional topics where accountants can contribute to the common good such as not-for-profit accounting, governmental accounting, and environmental, social and governance (ESG) reporting. An important focus of this course will be to consider these topics from multiple perspectives including, where applicable, financial accounting, management accounting, assurance, and tax. Prerequisite(s): ACC 408 or ACC 603A or MBA 603A; Officially accepted into the MPAcc program or permission of Department Chairperson.

ACC 706. Financial Reporting and Analysis. 3 Hours

ACC 706 is a study of the tools and techniques of financial statement analysis with an emphasis on earnings management. The course provides a framework for understanding accounting choices and the effect of those choices on reported financial statements and valuation of a company. Prerequisites: ACC 306 OR Official Acceptance into the MPAcc Program OR Permission of the Chair.

ACC 707. Advanced Accounting Data Analytics. 3 Hours

This course prepares students to perform data analytics for making decisions in various accounting related contexts. Students will use tools that allow for scalability to large datasets and process automation. With a focus on critical thinking and problem solving, the course utilizes a hands-on approach to practicing data analysis (e.g., data wrangling, descriptive analysis, and predictive modeling). Other advanced topics in data analytics and accounting technology may be covered. Prerequisites: ACC 341 OR official acceptance into the MPAcc program OR permission of Department Chairperson.

ACC 708. Business Law for Accountants. 3 Hours

Business Law for Accountants is designed to introduce students to legal concepts applicable to business and accounting transactions. The primary objectives of the course include: (1) Develop an understanding of the components of the Uniform Commercial Code including Contracts, Agency, Sales, Secured Transactions, Negotiable Instruments, and Debtor/Creditor Rights and (2) Analyze business law cases and communicate case outcomes. Prerequisite(s): MGT 201, admission into the MPAcc or permission of the Chair of the Department of Accounting.

ACC 709. Accounting Research and Critical Thinking. 3 Hours

Study of the research skills and critical thinking necessary for judgement and decision making in accounting. Provides in-depth exposure to authoritative and non-authoritative accounting guidance, with an emphasis on structuring logical arguments around that guidance to address real world challenges. Prerequisites: Admission into the MPAcc or Permission of the Chair of the Department of Accounting.