

Master of Professional Accountancy

Administrative Unit

This degree is administered by the Office of Graduate Studies and Research through the faculty of the School of Business.

Objectives

The Master of Professional Accountancy degree program is designed:

1. To provide students with both the academic preparation and the 150 hours required for accountants who are Uniform CPA Exam candidates,
2. To provide an entry into the accounting profession for students with an undergraduate degree in business or another field of study, and
3. To provide current professionals with advanced theory and technique of accounting.

Admission Requirements

The Master of Professional Accountancy (MPA) program admits students who have completed a baccalaureate degree in accounting, business or any other undergraduate field and students who are currently pursuing a BBA in accounting at UTPB. Admission is based on an accounting GPA of at least 3.0 and a combination of the undergraduate GPA and GMAT Score:

Entrance Status Score = (GPA X 200) + GMAT.

Regular Standing: Entrance Score at least 1120

Provisional Standing: Entrance Score at least 1000 but less than 1120

Conditional Standing: Entrance Score at least 1000 but with additional pre-professional leveling courses that need to be taken (see below)

Students granted provisional status will normally be changed to regular status upon successful completion of a minimum of twelve semester credit hours of MPA core course work with a grade of B or better in each course taken. No elective course may be taken by a student in provisional status.

Students lacking academic business or accounting prerequisites or with a deficiency in their accounting GPA may be granted conditional status subject to the completion of the leveling coursework and/or achievement of the required GPA in undergraduate accounting courses. Conditional admission will normally be changed to regular status upon successful completion of pre-professional leveling courses including an accounting GPA of 3.0 in the pre-professional courses. No elective course may be taken by a student in conditional status.

Admission for UTPB undergraduate accounting students:

Currently enrolled undergraduate students at UTPB majoring in Accountancy may qualify for admission into the Dual Degree Program in Professional Accountancy described in the UTPB Undergraduate Catalog.

Admission for baccalaureate degree holders:

The Master of Professional Accountancy (MPA) program is open to all students holding baccalaureate degrees from accredited colleges or universities and meeting the following provisions: satisfactory performance during the last two undergraduate years (or other evidence predicting success in graduate study), and a satisfactory score on the Graduate Management Admission Test (GMAT). Students without an academic background in accounting must demonstrate their knowledge in accounting by completing 15 - 18 hours of accounting course work. Students without an academic background in business must demonstrate their knowledge of the basic fields of business by completing leveling course work in the foundation disciplines that include statistics, economics, management, and marketing. Students who have not completed the equivalent of six semester hours of undergraduate mathematics including exposure to differential and integral calculus may be advised to complete mathematics preparation to the level of MATH 1325 or its equivalent.

Non-degree Students in Graduate Accountancy

Non-degree students may take up to six credit hours of graduate business courses to meet certification requirements and continuing professional or personal development. Non-degree students must meet the general School of Business requirement of a 3.0 undergraduate GPA or demonstrate equivalent potential for success in graduate business studies (see Acceptance of Degree Seeking Students, page 20, to begin graduate business coursework). In order to enroll in more than six credit hour of graduate business courses, non-degree students must otherwise meet admission criteria for the Master of Professional Accountancy program.

Non-degree students may register for MBA Online courses only during late registration, on a space-available basis, to give priority to degree-seeking students.

Leveling Courses

Pre-Professional Courses: Business (12-16 credits)

Statistics	*MATH 6301 or MNGT 3402
Economics	ECON 6301 or ECON 2301 & ECON 2302
Management	MNGT 3310
Marketing	MRKT 3300

*MNGT 3402 is classified as a related business course by the Texas State Board of Public Accountancy for students who are seeking to fulfill the requirements to be a Texas CPA candidate; however, MATH 6301 is not so classified.

Pre-Professional Courses: Accounting (18-21 credits)

Principles of Accounting	ACCT 6301 or ACCT 2301 & ACCT 2302
Intermediate Accounting	ACCT 3301 & ACCT 3302
Cost Accounting	ACCT 3303
Federal Income Tax	ACCT 3305
Auditing	ACCT 4306

MPA Program Requirements

Accounting Core:

ACCT 6311	Information Systems Management
ACCT 6312	Accounting Theory
ACCT 6313	Professional Ethics
ACCT 6314	Applied Accounting Research
ACCT 6315	Topics in Federal Income Tax
ACCT 6316	Topics in Auditing

Courses Beyond the Core:

MNGT 6301	Legal Environment of Business**
FINA 6320	Financial Management

Electives: 12 credits

AT LEAST **3** credit hours of electives must be taken outside of accounting. Electives may be chosen from the following:

ACCT 6302	Contemporary Control Systems
ACCT 6392	Internship
ACCT 6398	Master's Project
ACCT 6399	Master's Thesis

Any other graduate level School of Business course, except leveling classes, with approval of the student's advisor.

Up to 6 credits of senior-level accounting courses with approval of the student's advisor:

ACCT 4300 Advanced Accounting
ACCT 4304 Not for Profit Accounting
ACCT 4310 Oil and Gas Accounting
ACCT 4311 Accounting Information Systems
ACCT 4340 Financial Statement Analysis

**Students with at least 6 credits of Business Law may substitute another graduate School of Business course with the approval of the student's advisor.

Professional Certification Preparation

The MPA degree requirements can satisfy minimal education requirements to sit for the Texas Certified Public Accountant certificate. The Texas State Board of Public Accountancy includes requirements for college credits in three specific areas, which are available within the program:

An approved Business Ethics course: ACCT 6313 Professional Ethics
Two credit hours in accounting research: ACCT 6314 Applied Accounting Research
Two credit hours in business communications: MNGT 6317 Advanced Professional Communications for Business

The requirements to sit for the exam and to receive the CPA certificate are specified in the Public Accountancy Act and are administered by the Texas State Board of Public Accountancy. Interested students are directed to the Texas State Board of Public Accountancy website at www.tsbpa.state.tx.us for further information.

Dual Degree Program

The Dual Degree Program in Professional Accountancy is an accelerated program of rigorous study intended to provide students with a concurrent Bachelor of Business Administration (BBA) with a major in Accountancy and a Master of Professional Accountancy (MPA) in 150 credit hours. Admission into the Dual Degree Program in Professional Accountancy is open to all undergraduate students with a cumulative GPA of at least 3.0, a GPA in junior accounting courses of 3.25 based on at least nine credit hours, and a satisfactory GMAT score. Students who believe that they qualify for the program should consult their undergraduate advisor to obtain program details and initiate the application process.

As an accelerated program, the Dual Degree Program allows a maximum of three (3) hours of experiential learning (ACCT 4392/6392) taken for credit.

Students in the Dual Degree Program will begin paying graduate tuition and related fees for all courses during the first semester in which the student takes a class on the Master of Professional Accountancy degree plan. Upon completion of the 150 hours specified in the Dual Degree plan of study, students will be awarded both a BBA and an MPA. No degree will be awarded until all requirements of the Dual Degree Program have been satisfied.

Joint MPA/MBA Degree Program

The Joint Degree Program in Professional Accountancy and Business Administration is an accelerated program of broad study intended to provide students with two master degrees in 60 credit hours of study. Students must meet the requirements for admission to both the MPA and MBA programs and fulfill the leveling requirements in accounting pre-professional courses and statistical and computer literacy. Students who pursue the MPA and MBA program simultaneously may complete the MPA and MBA degrees by:

1. Fulfilling all leveling and pre-professional coursework.
2. Fulfilling all MPA and MBA required courses.
3. Completing at least two graduate business electives.
4. Completing additional graduate business electives in the place of any waivers granted for MBA Core Courses.
5. Completing all requirements for the MPA and MBA degree within 8 years of the first graduate course in the joint degree plan.

For students with no waivers of MBA core courses, the Joint MPA/MBA degree plan would be the following,

Business Leveling (0-6 credits)

Computer Literacy (COSC 1335)
Statistical Literacy (MATH 6301 or MNGT 3402)

Accounting Leveling (0-18 credits)

ACCT 3301 Intermediate Accounting I
ACCT 3302 Intermediate Accounting II
ACCT 3303 Cost Accounting
ACCT 3305 Federal Tax Accounting
ACCT 4306 Auditing

Accounting Core Courses (18 credits)

ACCT 6311 Information Systems Management
ACCT 6312 Accounting Theory
ACCT 6313 Professional Ethics
ACCT 6314 Applied Accounting Research

ACCT 6315 Topics in Federal Income Tax
ACCT 6316 Topics in Auditing

MBA Core Courses (18 credits)

ACCT 6301 Accounting Analysis
ECON 6301 Economic Analysis
FINA 6320 Financial Management
MNGT 6320 Production and Operation Management
MNGT 6360 Organizational Behavior
MRKT 6310 Marketing Management

Courses Beyond the Cores (18 credits)

ACCT 6302 Contemporary Control Systems
ECON 6302 Forecasting Business Conditions
MNGT 6301 Legal Environment of Business
MNGT 6303 Analytical Models for Decision-Making
MNGT 6361 Management and the Research Process
MNGT 6366 Strategic Management

Electives (0 credits of graduate business classes)

Upon completion of the 60 hours specified in the Joint MPA/MBA Degree plan of study, students will be awarded both an MPA and an MBA. No degree will be awarded until all requirements of the Joint MPA/MBA Program have been satisfied.

MPA for Students with a Previous Masters of Business Administration

Student who have already received an MBA, awarded by UTPB or another regionally accredited university may complete the MPA degree by

1. Fulfilling all leveling and pre-professional coursework for the MPA degree
2. Fulfilling all MPA required courses
3. Completing two graduate business electives
4. Substituting graduate business electives for MPA course requirements completed during their MBA degree
5. Completing all requirements for the MPA degree within 8 years of the first course completed in the MBA degree

For student who received a UTPB MBA degree, the MPA degree plan would be the following, once the pre-professional requirements in accounting and business, are met:

Accounting Core: 15 credits

ACCT 6312	Accounting Theory
ACCT 6313	Professional Ethics
ACCT 6314	Applied Accounting Research
ACCT 6315	Topics in Federal Income Tax
ACCT 6316	Topics in Auditing

Electives: 15 credits of graduate business classes, with at least 3 credit hours of electives taken outside of accounting.

Special Program Features

The MPA program is designed to serve both as a fifth year of study for continuing undergraduate students who intend to meet requirements for a CPA license and as a part-time program for individuals working in accounting and related fields. All of the classes offered in the MPA program will be offered in the evening.

Options

The MPA program includes 12 hours of electives beyond the MPA core courses that can be chosen from graduate accounting courses, other graduate courses offered by the School of Business, and senior-level accounting courses (up to 6 credit hours only).

The MPA program is designed primarily as a professional program rather than a preparation program for doctoral study. Both research and non-research options are available in the program. Students planning to pursue doctoral study or having an interest in research should select the research option. Students choosing the non-research option must complete a minimum of 36 semester credits of prescribed study, exclusive of leveling course work. Students choosing the research option must complete either 30 semester credits of prescribed study plus a thesis, or 33 semester credits of prescribed study plus a research problem.

The thesis must deal with a topic of generalized concern to the profession, be scholarly in its orientation, demonstrate the students understanding of and ability to use sophisticated research techniques, show promise of a contribution to knowledge that could be worthy of publication in a scholarly or professional journal. Students will arrange with their graduate committees to sit for an oral examination of their thesis.

The research problem should deal with a practical problem of concern to the student. It should follow recognized research procedures but does not require the level of sophistication of thesis research. The findings do not necessarily need to be of such import as to merit publication.

Grades

MPA students will not be given graduate credit for courses taken when the letter grade earned is less than C. In addition, an MPA student may count no more than two C grades. A degree candidate is required to maintain an overall average of B and maintain a GPA of 3.0 in every semester throughout his or her program of study.

Course Listings

ACCT 6301 Accounting Analysis (3)

A foundation in the fundamentals of financial and managerial accounting information designed for the planning, assessment, and control of business entities. Emphasizes the use of information for decision making. May not be taken for MPA credit.

ACCT 6302 Contemporary Control Systems (3)

A study of the design, implementation, and evaluation of control systems intended to support and direct strategic objectives of various organizations. Prerequisite: ACCT 6301 or equivalent

ACCT 6311 Information Systems Management (3)

Methods and problem resolution in developing and managing company-wide information systems. (Cross list with MNGT 6311)

ACCT 6312 Accounting Theory (3)

Historical development of accounting theory, Criteria for choices among income-determination and asset-valuation rules in context of public reporting. Prerequisite: 6 hours of intermediate accounting or equivalent.

ACCT 6313 Professional Ethics (3)

Historical development of ethical theories, roles of the professional in contemporary society with respect to economic, social, political, and technological problems. Case evaluations and discussion designed to develop professional standards for ethical behavior.

ACCT 6314 Applied Accounting Research (3)

Applied Research for solving complex accounting and reporting issues including both financial and tax accounting cases. Presentations and papers showing results of research are required. Prerequisite: 3 credit hours of tax; 6 credit hours of intermediate accounting and admission to the Master of Professional Accountancy program or permission of instructor.

ACCT 6315 Topics in Federal Income Tax (3)

Federal Income Tax law, rules, and regulations relating to partnerships, corporations, estates, and trusts. Prerequisite: 3 credit hours of tax or equivalent.

ACCT 6316 Topics in Auditing (3)

A conceptual approach to the auditing process: stressing the interrelationships of objectives, standards, techniques, and procedures. Prerequisite: 3 credit hours of auditing.

ACCT 6389 Selected Topics in Accounting (1-3)

Graduate courses that will be offered only once will be offered infrequently or are being developed before a regular listing in the catalog. Prerequisite varies.

ACCT 6391 Contract Study in Accounting (1-3)

Independent study or research under the supervision of a faculty member. Prerequisite varies.

ACCT 6392 Internship (3)

A supervised field and academic experience. Prerequisite: 12 credit hours of upper division and/or graduate accounting and completed internship application form with permission of academic advisor, area coordinator, and experiential learning program coordinator.

ACCT 6398 Master's Project (3)

Students electing the project option will work under the supervision of a major advisor to complete a project on an accounting topic.

ACCT 6399 Master's Thesis (3-6)

Students electing the thesis option will work under the supervision of a major advisor to complete research on an accounting topic.

FINA 6320 Financial Management (3)

Survey of foundational concepts in finance; on particular, discounted cash flow analysis and its applications to valuation of bonds, stocks, and corporate capital assets. Introduction to the following topics: bond and stock markets; pricing mechanisms in those markets; relationship between risk and return; capital budgeting methods based on discounted cash flow valuation.

Prerequisite: ACCT 6301 or equivalent.

MNGT 6301 Legal Environment of Business (3)

A foundation in the role of law in our system of business and commerce both facilitating and constraining business decision-making. In addition, this course will introduce the operation of legal institutions and the fundamentals of legal reasoning.

MNGT 6317 Advanced Professional Communication for Business (3)

In this course students learn to enhance their professional effectiveness by applying theories and techniques of persuasion, logic, and reasoning to solve problems, make recommendations, and manage information flow. Emphasis is also given to organizational communication strategies and knowledge management; skills in effective project planning and time management and the development of reports, letters, and analyses that synthesize research and exhibit good design and mechanics.