

Richard C. Adkerson School of Accountancy

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The Richard C. Adkerson School of Accountancy is a professional school whose mission is to prepare students for successful careers in accountancy. Such career preparation includes a wide range of professional accounting activities, general education, and broad training in business administration. This program of study gives students the basic preparation for positions in all areas of accounting including, but not limited to, public, private, and governmental accounting. It also (1) requires students to take a planned and coordinated non-business program designed to increase their cultural appreciation and give them a broad knowledge of world affairs and (2) permits the election of additional non-business courses according to the interests of the individual student.

The accountancy program is accredited by the AACSB (The International Association for Management Education) as part of the overall accreditation of the College of Business as well as the separate and additional accreditation of accounting programs.

Certification

The Bachelor of Accountancy Degree (BACC) from the Adkerson School of Accountancy, Mississippi State University, is recognized by those states requiring the baccalaureate degree as a minimum, as fulfilling all the educational requirements for eligibility to sit for the Certified Public Accountant (CPA) examination. It is also recognized as meeting educational requirements to sit for the Certificate in Management Accountant (CMA) and the Certified Internal Auditor (CIA) examinations. Graduates are encouraged to seek professional certification in one or more areas by passing these examinations.

The American Institute of Certified Public Accountants (AICPA) which prepares and grades the CPA examination, has urged the requirement of five years of academic preparation and has reflected this in the CPA examination. Students who aspire to become certified public accountants should consider the Master of Professional Accountancy or Master of Taxation programs herein described, in addition to the BACC.

Admission

Pre-Accountancy (PACC) - All students desiring to major in accounting will be admitted into Pre-Accountancy in the Adkerson School of Accountancy at Mississippi State University. Admission to the University is equivalent to admission to Pre-Accountancy. International students need a 575 TOEFL score to be admitted to Pre-Accountancy.

Bachelor of Accountancy (BACC) Candidate - Requirements for admission as a candidate for the BACC degree are listed below. Students will not be allowed to take 4000-level accounting courses if they have not been admitted to the Adkerson School of Accountancy, as an Accounting major.

1. A student must complete 60 hours or more of college credit earned toward the BACC degree.
2. A student must complete the pre-accountancy core listed below with a 2.6 GPA on all college work attempted and a 2.6 GPA on the 18 hours of pre-accountancy core.
3. A student must complete Principles of Financial Accounting and Principles of Managerial Accounting with at least a B in each of the two courses.

Graduation

Bachelor of Accountancy (BACC) - Requirements for a BACC Degree from the Adkerson School of Accountancy are listed below. It is the student's responsibility to complete the requirements of the BACC curriculum before applying for a degree.

1. A student must be a BACC candidate and complete the required curriculum and a minimum of 124 semester hours.
2. A student must achieve at least a 2.5/4.00 GPA in upper-division business, economics, and statistics courses.
3. A student must achieve at least a 2.5/4.00 GPA in upper-division accounting courses with at least a C in each upper-division accounting course. A student who makes less than a C in an upper-division accounting course must repeat that course the next regular semester that the student is enrolled and the course is offered. Students will be permitted to repeat an upper-division accounting course only once in an effort to make a C in the course. If they make less than a C in two attempts in a specific course, they will no longer be able to continue in the accounting program.
4. A student must achieve an overall and MSU GPA of at least 2.0 on a 4.0 scale.

BACC Program of Study

General Education Requirements

English Composition

EN 1103

English Composition I

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| or EN 1163 | Accelerated Composition I | |
| EN 1113 | English Composition II | 3 |
| or EN 1173 | Accelerated Composition II | |
| Mathematics & Statistics | | |
| MA 1313 | College Algebra | 3 |
| MA 1613 | Calculus for Business and Life Sciences I | 3 |
| See Major Requirements | | 3 |
| Natural Science | | |
| 2 courses with labs from General Education courses | | 6 |
| Humanities | | |
| See General Education | | 6 |
| Fine Arts | | |
| See General Education | | 3 |
| Social/Behavioral Sciences | | |
| PS 1113 | American Government | 3 |
| See General Education (excluding: AEC and EC) | | 3 |
| Accounting Major Requirements | | |
| Oral Communication Requirement | | |
| CO 1003 | Fundamentals of Public Speaking | 3 |
| or CO 1013 | Introduction to Communication | |
| Computer Literacy | | |
| BIS 1012 | Introduction to Business Information Systems | 2 |
| International Elective | | |
| See Adkerson School of Accountancy for list | | 3 |
| Pre-Accounting Core | | |
| ACC 2013 | Principles of Financial Accounting ¹ | 3 |
| ACC 2023 | Principles of Managerial Accounting ¹ | 3 |
| BQA 2113 | Business Statistical Methods I | 3 |
| EC 2113 | Principles of Macroeconomics | 3 |
| EC 2123 | Principles of Microeconomics | 3 |
| BL 2413 | The Legal Environment of Business | 3 |
| Business Ethics | | |
| PHI 3013 | Business Ethics | 3 |
| Writing/Communication Course | | |
| Choose one of the following: | | 3 |
| EN 3303 | Creative Writing | |
| EN 4223 | Principles of Legal Writing | |
| CO 2253 | Fundamentals of Interpersonal Communication | |
| CO 3213 | Small Group Communication | |
| Upper-level Business Courses | | |
| MGT 3114 | Principles of Management and Production | 4 |
| MGT 3213 | Organizational Communications | 3 |
| BQA 3123 | Business Statistical Methods II | 3 |
| BL 3223 | The Law of Commercial Transactions | 3 |
| MKT 3013 | Principles of Marketing | 3 |
| BIS 3233 | Management Information Systems | 3 |
| FIN 3123 | Financial Management | 3 |
| BUS 4853 | Business Policy | 3 |
| Upper-level Accounting Courses ² | | |
| ACC 3003 | Accounting Information Systems I | 3 |
| ACC 3013 | Cost Accounting | 3 |

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| ACC 3023 | Intermediate Accounting I | 3 |
| ACC 3033 | Intermediate Accounting II | 3 |
| ACC 3053 | Accounting Information Systems II | 3 |
| ACC 4013 | Income Tax I | 3 |
| ACC 4033 | Auditing | 3 |

Accounting Elective

Choose one of the following: 3

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| ACC 4023 | Advanced Accounting | |
| ACC 4043 | Municipal and Governmental Accounting | |
| ACC 4053 | International Accounting | |
| ACC 4063 | Income Tax II | |

Free Electives (Consult Advisor) 10

Total Hours 124

- 1 A grade of B or better is required in these courses.
- 2 A grade of C or better is required in ALL upper-level Accounting courses.

Accounting Minor

Students may obtain a minor in accounting by completing 15 hours of upper-level accounting courses with a C or better as follows:

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| ACC 3023 | Intermediate Accounting I | 3 |
| ACC 3033 | Intermediate Accounting II | 3 |
| ACC Electives | | 9 |

Double Degree in Accounting and Another Field

Combined curricula leading to a BACC degree and a degree in another field are available in the Adkerson School of Accountancy and the other colleges of Mississippi State University. Such curricula may be designed with a major in accounting combined with a major in any non-accounting field. This program requires that a student satisfy the normal graduation requirements in the other major as well as meet the GPA and course requirements of the BACC Degree.

The BACC as a Second Baccalaureate Degree

The curriculum is available to students who hold a baccalaureate degree in any recognized field of study from a regionally accredited institution. The candidate's combined undergraduate program must include the same course and GPA requirements as required of anyone who receives the BACC degree. A minimum of 30 semester hours of upper division work must be earned in residence at Mississippi State University after the first degree has been conferred. Consult the Academic Coordinator, Richard C. Adkerson School of Accountancy, P.O. Drawer EF, Mississippi State, MS 39762 or email: sac@business.msstate.edu for specific details.

Masters Programs in Accounting

John Rigsby, Graduate Coordinator (MPA)
 Frances McNair, Graduate Coordinator (MTX)
 Departmental Office : McCool 300
 662-325-3710

The Adkerson School of Accountancy offers two graduate programs in Accounting - Master of Professional Accountancy (MPA) and Master of Taxation (MTX). Additional information can be found in the Graduate Bulletin.

Admission

An applicant to the MPA program should hold a bachelor's degree from a fully recognized four-year institution of higher learning that enjoys unconditional accreditation by appropriate regional accrediting agencies. In addition, the applicant for the MPA degree must take the Graduate Management Admission Test (GMAT). Generally, regular admission to the MPA program requires a 450 GMAT score, a GPA of 3.0/4.0 over the last 60 hours of baccalaureate work and acceptable recommendation letters. When a student is deficient in one of the criteria cited, the student's application, nevertheless, may be considered for admission based on the strength of the materials contained in the student's application. However, reasonable minimum levels of performance must be achieved in both the applicant's GPA and GMAT scores.

Graduation

Master of Professional Accountancy (MPA) and Master of Taxation (MTX) - Requirements for an MPA or MTX degree from the Adkerson School of Accountancy are listed below.

1. A student must complete the required curriculum and a minimum of 30 graduate semester hours.
2. A student must achieve an overall GPA of at least 3.0/4.0 on graduate work attempted with no more than 6 hours of "C" grades.
3. A student must pass an end-of-program final examination.

MPA Program of Study

Master of Professional Accountancy Program (MPA) - Candidates must complete 30 hours of course work at the graduate level. At least 21 of the 30 hours must be taken from courses offered exclusively for graduate credit (8000 level).

Required courses

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| ACC 6023 | Advanced Accounting (If not taken as an undergraduate) | 3 |
| ACC 6063 | Income Tax II (If not taken as an undergraduate) | 3 |
| ACC 8013 | Seminar in Financial Accounting Theory | 3 |
| ACC 8023 | Advanced Managerial Accounting | 3 |
| ACC 8033 | Business Assurance Services | 3 |

Accounting Electives

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| Choose two of the following: | | 6 |
| ACC 6043 | Municipal and Governmental Accounting | |
| ACC 6053 | International Accounting | |
| ACC 8043 | Fraud Examination | |
| ACC 8053 | Financial Accounting Policy | |
| ACC 8063 | Research in Tax Practice and Procedures | |
| ACC 8073 | Taxation of Corporations and Shareholders | |
| ACC 8093 | Taxation of Partnerships, S Corporations, Trusts, and Estates | |
| ACC 8113 | Advanced Individual Taxation and Wealth Management | |

Concentration in Systems

In lieu of the above accounting electives, a student may elect a concentration in systems by taking the following three courses:

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| ACC 8043 | Fraud Examination | 3 |
| BIS 8213 | Advanced Systems Analysis and Design | 3 |
| BIS 8313 | Advanced Database Design Administration | 3 |

Non-accounting Electives

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| Elect from Graduate non-accounting, business, and economic courses. | | 9 |
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MTX Program of Study

Master of Taxation (MTX) Program - Candidates for the MTX degree must complete 30 hours of course work at the graduate level including a core of 15 hours of taxation, as described below. At least 21 of the 30 hours must be taken from courses offered exclusively for graduate credit (8000 level).

Required Tax Courses

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|--------------------------------------|---|---|
| ACC 8063 | Research in Tax Practice and Procedures | 3 |
| ACC 8073 | Taxation of Corporations and Shareholders | 3 |
| ACC 8093 | Taxation of Partnerships, S Corporations, Trusts, and Estates | 3 |
| ACC 8113 | Advanced Individual Taxation and Wealth Management | 3 |
| Elective - any 8000 level tax course | | 3 |

Other Required Courses

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|----------|--|---|
| ACC 8013 | Seminar in Financial Accounting Theory | 3 |
| ACC 8033 | Business Assurance Services | 3 |

Electives

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| Graduate level Business or Accounting courses | | 9 |
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Consult the Director, Adkerson School of Accountancy, P.O. Box EF, Mississippi State, Mississippi 39762 for further information or E-mail: sac@business.msstate.edu .