The Richard C. Adkerson School of Accountancy is a professional school whose mission is to prepare students for successful careers in accountancy and business by fostering an environment that promotes innovative teaching and curricula, high quality research, and professional engagement. 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. Students planning to sit for the exam should review the specific educational requirements of the state for which they intend to sit. There are state specific requirements, such as Mississippi's requirement to complete governmental accounting prior to being allowed to sit. The Bachelor of Accountancy degree 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

Bachelor of Accountancy (BACC) - Admission to the University is equivalent to admission to Pre-Accountancy. International students need a 575 TOEFL score to be admitted.

Junior Screen: In addition to the College of Business criteria, students must meet the following criteria before taking selected 3000- or 4000-level accounting courses:

1. a grade of “B” or better in Principles of Financial Accounting (ACC 2013) and Principles of Managerial Accounting (ACC 2023).
2. a grade of “C” or better in the following five courses (or equivalent): BIS 1012, EC 2113, EC 2123, BQA 2113, BL 2413.
3. A minimum 2.6 overall GPA and a minimum 2.6 GPA in the seven courses (20 hours) described in number 1 and 2 above.

Transfer Students

Transfer students and MSU students wishing to change their major to accounting, must meet a minimum grade point average requirement. Freshmen must have a minimum 2.0 overall, sophomores must have a minimum 2.25 overall, and juniors must have a minimum 2.6 overall GPA.

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. Take a minimum of 32 upper level business hours at MSU.
5. Complete the last 32 hours in resident at MSU.
BACC Program of Study

General Education Requirements

English Composition
EN 1103  English Composition I  3
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
Requirement met through BIS 1012 (Junior Screen)

International Elective
See Adkerson School of Accountancy for list  3

Junior Screen
BIS 1012  Introduction to Business Information Systems  2
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:
EN 3303  Creative Writing  3
EN 4223  Principles of Legal Writing
CO 2253  Fundamentals of Interpersonal Communication
CO 3213  Small Group Communication
EN 3313  Writing for the Workplace
EDF 3413  Writing for Thinking

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
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
ACC 4023  Advanced Accounting
ACC 4043  Municipal and Governmental 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:

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 or 30 semester hours of upper division work must be earned in residence at Mississippi State University after the first degree has been conferred. Consult Lorraine Hughes, Academic Coordinator, Richard C. Adkerson School of Accountancy, P.O. Drawer EF, Mississippi State, MS 39762 or email: lhughes@business.msstate.edu for specific details.

Masters Programs in Accounting
Clyde Herring, Graduate Coordinator, Master of Professional Accountancy (MPA) and Master of Taxation (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.