Department:\*

Department:\*

Program:\*

Degree:\*

Provide a brief summary of the proposed program changes and describe the rationale for the change(s):\*

Proposed Change in the Curriculum

The Master of Accounting Practice (MAP) is designed for a student who did not major in accounting as an undergraduate but who now wants to pursue the professional practice of accountancy through graduate study and prepare to sit for the Uniform CPA Examination.  As the attachment shows (see MAP – Comparison Current-Proposed), the MAP is a 33-credit program (although most students will waive the three-credit economics requirement).  In addition to economics, twenty-one credits of accounting and nine credits of electives are required.  The “CURRENT” side of the attachment shows the current curriculum.  This proposal calls for the following:

Make ACCT 801 – Cost Measurement, Analysis and Organizational Control (3 cr.) an elective course (it is currently a required course); and

Make ACCT 615 – Advanced Financial Reporting, Governmental, and Not-For-Profit Topics (3 cr.) a required course (it is currently an elective course).

The curriculum after this change appears in the “PROPOSED” side of the attachment.  The total credits required for the Master of Accounting Practice do not change.  If approved, this change to the curriculum would take effect in 19F.

Rationale for Proposed Change

One of the objectives of the Master of Accounting Practice is to provide students with the accounting background needed to sit for the CPA exam.  Since ACCT 615 covers more of the topics that regularly appear on the CPA exam than ACCT 801 does, requiring ACCT 615 better aligns the curriculum with one of the objectives of the MAP.

List only New Courses that are being currently submitted for this program:\*

There are no New Courses being submitted for this program.

List any courses from outside departments being added to the curriculum:\*

There are no courses from outside departments being added to the curriculum.

Program Requirements: Prerequisite Courses:

Financial Accounting (ACCT 207 or equivalent)

Managerial Accounting (ACCT 208 or equivalent)

With prior approval of the Director of the program, electives may be substituted for up to six credits of the required courses based on prior academic coursework.

Courses

ACCT 610 Financial Reporting I (2cr.)

ACCT 611 Financial Reporting II (2cr.)

ACCT 612 Financial Reporting III (2cr.)

ACCT 613 Federal Taxation of Income and Property Transactions (3cr.)

ACCT 615 Advanced Financial Reporting (3cr.)

ACCT 617 Auditing, Ethics, and Professional Responsibility (3cr.)

ACCT 653 Business Law for Accountants (3cr.)

ACCT 804 Database Design and Implementation (3cr.)

ECON 503 Economic Analysis for Business Policy (3cr.)

Description

The program will be 33 credits for those who are required to take ECON 503. ECON 503 may be waived for students who have had prior coursework in micro and macroeconomics.

Description

Three of the following:

Courses

ACCT 614 Advanced Federal Taxation (3cr.)

ACCT 801 Management Accounting and Control (3cr.)

ACCT 810 Theory of External Reporting (3cr.)

ACCT 820 Financial Statement Analysis (3cr.)

ACCT 883 International Accounting (3cr.)

FINC 850 Financial Management (3cr.)

Application Deadlines:

Applicants are accepted on a rolling basis. The MAP Program is lock-step, with the required course sequence beginning in the fall semester. All prerequisite work must be completed prior to the fall semester. Prerequisite courses and some required courses may be taken during the preceding spring or summer sessions.

Admissions Requirements:

Application Fee: A $75 application fee is due when you submit your online application. Waivers are available for qualified students.

Bachelor's Degree: A four-year bachelor's degree in any academic field (except accounting degrees from US institutions) from an accredited college or university is required. If you have a three-year non-US degree, you may request a review for determination as to equivalency. Please note that students with undergraduate degrees in accounting from US institutions will not be accepted to the MAP degree, those students should instead apply to the MS in Accounting degree program.

Transcripts: Unofficial transcripts of all undergraduate and graduate coursework is required with your application. Do not mail official transcripts during the applicant stage. An English translation must accompany transcripts issued in a language other than English. Undergraduate GPA is considered in the admissions decision.

Resume: A resume or curriculum vitae that documents your prior work experience, publications, honors, and awards received and a summary of your education credentials.

Prerequisites: Applicants may have majored in any area during their undergraduate study. However, the MAP program has as prerequisites the equivalent of introductory financial accounting (three-credit equivalent) and introductory managerial accounting (three-credit equivalent). All prerequisite work must be completed prior to the fall semester. Prerequisite courses and some required courses may be taken during the preceding spring or summer session. Courses taken to fulfill the prerequisites will not count towards fulfilling the 33 credit hour requirement of the MAP.

GMAT, GRE Scores: A minimum score of 550 on the GMAT is required. Alternatively a GRE overall score of 306 or above with a Quantitative score of 155, Verbal score of 151, and Analytical Writing score of 4 is accepted. LSAT and MCAT scores are considered in lieu of the GMAT/GRE score if you have taken one of them for law or medical school admission and hold a law or medical degree. If you have not yet received your official score, list the unofficial score on your application and make sure to have your official scores reported to UD.

Personal Statement: The personal statement should detail your goals and objectives and clearly identify your interest in the Lerner College degree program.

Two Letters of Recommendation: Recommendation forms are emailed directly from the online application to the two recommenders whose names and email addresses you provide. Instructions for returning the completed forms are included in the emails.

International Students, Language Test Requirement: International applicants must submit one of the following: Proof of having earned a degree in either the United States or a country where the primary language is English; TOEFL score of 100 or higher; or IELTS score of 7.0 or higher. The Graduate & Professional Education office provides more detailed TOEFL information.