**MASTER OF ACCOUNTING PRACTICE (MAP)**

**PROGRAM POLICY STATEMENT**

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 Session.

Admissions Requirements

**1. Application Fee**

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

**2. 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-U.S. 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 Master in Accounting Practice degree, those students should instead apply to the Master of Science in Accounting degree program.

**3. 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.

**4. Resume**

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

**5. 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 (3 credit equivalent) and introductory managerial accounting (3 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 Master of Accounting Practice.

**6. 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.

**7. Personal Statement**

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

**8. 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.

**9. 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.

**Program Requirements:**

(Show the complete new or revised curriculum as it should appear in the Course Catalog. If this is a revision, be sure to indicate the changes being made to the current curriculum and **include a complete side-by-side comparison** of the credit distribution before and after the proposed change. If this is a change to an honors program, be sure that the honors degree language is included.) [**See example of side by side.**](http://www.facsen.udel.edu/sites/Colleges/HNS/MedTech/JAn2011revisedMedTechSidebyside.htm)

**Side-By-Side**



**MASTER OF ACCOUNTING PRACTICE**

The Master of Accounting Practice (MAP) is designed to provide a comprehensive academic foundation in the study of accounting in preparation for the Uniform CPA Examination and careers in accountancy. The MAP program is open to students holding a bachelor’s degree in any field, except for accounting. Students with undergraduate degrees in accounting should apply for the Master of Science in Accounting degree. The MAP requires the student complete 6 credits of prerequisite work in introductory financial and managerial accounting prior to the start of the program. All prerequisite work must be completed prior to the Fall semester. Prerequisite courses and some required courses may be taken during the Spring or Summer Sessions.

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| --- | --- |
| **Prerequisite** | **Credits** |
| Financial Accounting (ACCT 207 or equivalent)  Managerial Accounting (ACCT 208 or equivalent) | 3  3 |
| **Required\*** | **Credits** |
| ECON 503 – Economic Analysis for Business Policy \*\*  ACCT 610 Financial Reporting I  ACCT 611 Financial Reporting II  ACCT 612 Financial Reporting III  ACCT 615 Advanced Financial Reporting  ACCT 617 Auditing, Assurance Services and Ethics  ACCT 613 Federal Income Taxation  ACCT 804 Accounting Systems  ACCT 653 Business Law  \*With prior approval of the Director of the program, electives may be substituted for up to 6 credits of the required courses based on prior academic coursework.  \*\*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. | 3  2  2  2  3  3  3  3  3 |
| Required | 24 |
| **Elective-**  ACCT 801 – Cost Measurement, ACCT 614 – Advanced Federal Taxation, ACCT 810 – Theory of External Reporting, ACCT 820 – Financial Statement Analysis, ACCT 883 – International Accounting, FINC 850 – Financial Management | 9 |
| **Total** (Required plus Elective) | 33 |

**Sample Curriculum Path** **(including pre-requisites)**:

Sample Schedule – One Year

**Fall:**

ACCT 610 – Financial Reporting I (first seven weeks; 2 cr.)

ACCT 611 – Financial Reporting II (second seven weeks; 2 cr.)

ACCT 613 – Federal Income Taxation (3 cr.)

ACCT 804 – Accounting Systems (3 cr.)

**Winter:**

ACCT 612 – Financial Reporting III (2 cr.)

ACCT 653 – Business Law (3 cr.)

**Spring:**

ACCT 617 – Auditing, Assurance Services and Ethics (3 cr.)

ACCT 815 – Advanced Financial Reporting (3 cr.)

Elective I (3 cr.)

Elective II (3 cr.)

**Summer:**

Elective III (3 cr.)

Sample Schedule – Three Semesters

**Fall - 1:**

ACCT 610 – Financial Reporting I (first seven weeks; 2 cr.)

ACCT 611 – Financial Reporting II (second seven weeks; 2 cr.)

ACCT 613 – Federal Income Taxation (3 cr.)

**Winter:**

ACCT 612 – Financial Reporting III (2 cr.)

ACCT 653 – Business Law (2 cr.)

**Spring:**

ACCT 617 – Auditing, Assurance Services and Ethics (3 cr.)

ACCT 815 – Advanced Financial Reporting (3 cr.)

Elective I (3 cr.)

**Summer:**

For qualified students, a summer internship is suggested

**Fall - 2:**

ACCT 804 – Accounting Systems (3 cr.)

Elective II (3 cr.)

Elective III (3 cr.)