

GRADUATE PROGRAM HANDBOOK - ACCOUNTANCY

Program Description

The Master in Accountancy (“MAcc”) program, offered by the AACSB-accredited Department of Accounting at the College of Business, develops strong technical and professional accounting skills considerably beyond the introductory courses presented to undergraduates. Students completing the program receive a well-rounded business education. In addition to graduate accounting courses, students are exposed to basic courses in the functional area of business. The MAcc program emphasizes the skills needed to succeed in the business community, including teamwork, leadership and the ability to communicate effectively.

Specifically, upon completion of the program students will understand the theoretical underpinnings of the “General Accepted Accounting Principles” (GAAP), the ethical standards applicable to the profession, the role of accounting in capital markets, and the role of taxes in operations and decision making. Further, they will have acquired and enhanced critical thinking as well as their written and oral communication skills.

More information can be obtained via the [website](#) or by contacting the program director:

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Student Learning Outcomes

The master of accountancy program (MAcc) is designed to provide the foundations students will need to adapt and excel in the rapidly changing environment of the accounting profession. The accounting faculty at the University of Nevada, Reno are dedicated to presenting students with solid fundamentals, along with state-of-the-art tools and techniques in auditing, financial reporting and taxation. Career options for students graduating with a MAcc degree include financial analyst, certified public accountant, controller, or CFO.

Degree requirements

The core MAcc degree comprises ten courses (30 credits). Depending on students’ backgrounds several pre-requisite courses may be required (see below).

Core MAcc Curriculum (10 courses; 30 credits):

Required Courses (5 courses; 15 credits)

- ACC 604 Advanced and International Accounting
- ACC 611 Taxation of Flow-Through Entities
- ACC 750 Accounting Seminar
- ACC 759 Accounting Theory (Capstone)
- ACC 780 Accounting Research

In addition, students have to take three accounting electives and two non-accounting electives from the following list of suggested courses:

Accounting Electives (select 3 courses; 9 credits):

- ACC 607 Governmental & Not-for-profit Accounting
- ACC 783 Taxation of C Corporations
- ACC 789 Federal Income Taxation: Policy Issues
- ACC 794 Special Topics: Forensic Accounting

Non-Accounting Electives (select 2 courses; 6 credits):

- BADM 726 Personal Branding
- BADM 729 Seminar in Management Issues
- BADM 750 Information & Communication in Organizations
- BADM 772 Changing Environment of Business
- BADM 780 Business and Public Policy
- ECON 703 Advanced Macroeconomics
- FIN 610 Financial Derivatives
- IS 645 Introduction to Project Management
- IS 670 Computer Security & Control
- IS 701 Information Management & Visualization
- IS 788 Change Management

Other electives may be chosen with approval of the MAcc director. The total number of courses required for the MAcc degree is 10 (30 credits).

Students who do not have a background in accounting and/or international students may be required to take some or all of the following background courses.

Required:

- ACC 401 or ACC 601 Financial Reporting I
- ACC 402 or ACC 602 Financial Reporting II
- ACC 403 or ACC 603 Financial Reporting III
- ACC 405 or ACC 605 Cost Management and Control

- ACC 410 or ACC 610 Federal Taxation
- ACC 460 or MGT 325 Business Law
- ACC 470 or ACC 670 Auditing
- Statistics (BADM 700 or similar)
- Macro and/or Micro Economics (BADM 730 or similar)
- Corporate Finance (BADM 741 or similar)

Recommended but not required:

- ACC 201 Principles in Accounting I
- ACC 202 Principles in Accounting II
- BADM 701 or similar (Supply Change Management)
- BADM 720 or similar (Management)
- BADM 760 or similar (Marketing)

The decision which background courses are required is made on a case by case basis and depends on the students' backgrounds. Students who have a background in accounting but did not receive a degree in accounting from an AACSB accredited university, can take a placement test to test out of some (or all) of the pre-requisite accounting courses.

The program is a professional non-thesis program and does not require a comprehensive examination.

Graduate School Academic Requirements:

All graduate students must maintain a cumulative graduate GPA of 3.0. If their GPA drops below 3.0 they are either placed on probation or dismissed. Undergraduate courses will not count towards graduate GPA.

Probation: students whose cumulative graduate GPA is between 2.99 and 2.31 are put on probation. Students are placed on academic probation for one semester. If they fail to raise their cumulative GPA to 3.0 by the end of one semester, they are dismissed from their graduate program. Thesis, dissertation, S/U graded credits, and transfer credits have **no** impact on a student's GPA.

Dismissal: students whose cumulative graduate GPA is 2.30 or lower are dismissed from graduate standing. Dismissed students are no longer in a graduate program but may take graduate-level courses as a Grad Special. Students wishing to complete their degree must obtain approval to take graduate-level courses, raise their graduate GPA to at least 3.0 and then re-apply to a graduate program. Any courses taken to raise their GPA will be included in the graduate special/ transfer credit limitation (9 credits for master's degrees).

Transfer credits

Students may transfer credits from institutions to meet the degree requirements. Students can also apply credits from another graduate program at UNR towards the MAcc program. Per graduate school policy the combined number of courses transferred from another institution and from another UNR

graduate program cannot be more than three (nine credits). The decision whether a course taken in a different program and/or at a different institution meets the MAcc program requirements is made on a case by case basis.

Note that pre-requisite / background courses do not need to be transferred.

Graduate School Policy: Transfer credits are credits transferred from another institution. Credits completed at UNR in another program or as a graduate special do not need to be transferred. Transfer credit is requested on the Graduate Credit Transfer Evaluation Request form [available on Graduate School website](#)¹ and must be signed by the student, major advisor, and graduate director. Transfer credits applied to a master's program must comply with the time limitation on master's work (6 years). Thus, if a student took a course five years prior to admission, they would have to complete the degree within one year for the course to apply to the degree. Credits from a completed master's degree will be exempt from the 8-year time limitation for those students earning a doctoral degree.

Timeline for degree completion

The timeline for completion of the program depends on the following:

- Full-time versus part-time student
- Student with an undergraduate degree in accounting from an AACSB-accredited university versus any other student

Sample timeline for full-time student with background in accounting:

Fall Semester (5 courses; 15 credits)

- ACC 611
- ACC 750
- ACC 780
- One accounting elective
- One non-accounting elective

Spring Semester (5 courses; 15 credits)

- ACC 604
- ACC 759
- Two accounting electives
- One non-accounting elective

¹ <https://www.unr.edu/Documents/graduate-school/GraduateCreditTransferEvaluationRequest.pdf>

Please note the deadlines for the following forms that must be submitted to the graduate school:

- [Declaration of Advisor/Major Advisor/Committee Chair](#)²
 - For master's students, completed form must be submitted to Graduate School by the end of the student's second semester
- [Program of Study](#)³
 - For master's students, completed form must be submitted to Graduate School by the end of the student's third semester
- [Graduation Application](#)⁴
 - Must be submitted to the graduate school several weeks in advance. Check website for exact dates
- Notice of completion – completed form should be submitted after all requirements have been met.
 - [Master's Notice of Completion](#)⁵
- [Exit Survey](#)⁶

You can find [an updated list of forms and requirements here](#)⁷

Master's degrees: All course work must be completed within six years preceding the awarding of the degree.

Committee selection guideline

No formal thesis committee is required for this program.

Comprehensive exams

No comprehensive exam is required for this program.

Thesis requirements (and/or non-thesis option)

No thesis or non-thesis option is required for program.

Graduate School forms and resources related to thesis and dissertations:

- [Doctoral Dissertation Filing Guidelines](#)⁸
- [Master's Thesis Filing Guidelines](#)⁹

² <https://www.unr.edu/Documents/graduateschool/DeclarationofAdvisor.pdf>

³ <https://www.unr.edu/Documents/graduate-school/program-of-study.pdf>

⁴ <https://www.unr.edu/grad/forms-and-deadlines>

⁵ <https://www.unr.edu/Documents/graduate-school/notice-of-completion-master-degree-updated.pdf>

⁶ <https://www.unr.edu/grad/forms-and-deadlines/exit-survey>

⁷ <https://www.unr.edu/grad/forms-and-deadlines>

⁸ <https://www.unr.edu/grad/forms-and-deadlines/dissertation-filing-guidelines>

⁹ <https://www.unr.edu/grad/forms-and-deadlines/thesis-filing-guidelines>

- [Dissertation Title Form](#)¹⁰

Please also include that once all requirements have been met, students need to submit a Final Review Approval and Notice of Completion form in order to graduate.

- Final Review Approval – Obtain sign-off from advisory committee chair
 - [Master's](#)¹¹
 - [Doctoral](#)¹²
- Notice of completion – completed form should be submitted after all requirements have been met.
 - [Master's](#)¹³
 - [Doctoral](#)¹⁴

Graduate Assistantships

The UNR Accounting Department hires between two and three graduate assistants to support faculty with teaching and research tasks. When a new person is hired all individuals eligible for the position (current and incoming MAcc Students) will be informed via e-mail and encouraged to apply, if interested. Hiring decisions are made by a committee consisting of the graduate program director, the department chair and additional accounting faculty.

All graduate students holding an assistantship (teaching GTA or GRA) are considered Nevada residents for tuition purposes. Non-resident tuition is only waived for the duration of the assistantship. To be eligible for an assistantship, students must be admitted to a degree-granting program and be in good academic standing. The student must have an overall GPA of at least 3.0 and must be continuously enrolled in at least 6 graduate level credits (600-700) throughout the duration of the assistantship.

State-funded assistantships (GTA/GRA) may be held for a maximum of: three (3) years for master's degree students.

Note the following links to the most updated information on graduate assistantship:

- [General information](#)¹⁵
- [Graduate Assistantship handbook](#)¹⁶

¹⁰ <https://www.unr.edu/grad/forms-and-deadlines/dissertation-title-form>

¹¹ <https://www.unr.edu/Documents/graduate-school/thesis-final-review-approval-form.pdf>

¹² <https://www.unr.edu/Documents/graduate-school/dissertation-final-review-approval-form.pdf>

¹³ <https://www.unr.edu/Documents/graduate-school/notice-of-completion-master-degree-updated.pdf>

¹⁴ <https://www.unr.edu/Documents/graduate-school/notice-of-completion-doctoral-degree.pdf>

¹⁵ <https://www.unr.edu/grad/funding/graduate-assistantships>

¹⁶ https://www.unr.edu/Documents/administration-finance/hr/hr-graduate/GA_handbook.pdf

Health Insurance

All domestic degree seeking graduate students, who are enrolled in six or more credits (regardless of the course level) in a semester, will be automatically enrolled and billed for [the University sponsored health insurance](#)¹⁷ for each term they are eligible (fall & spring/summer). If a student has other comparable coverage and would like to waive out of the student health insurance, it is the student's responsibility to complete the [University online waiver form](#) prior to the deadline. If approved, a health insurance waiver is good for the current academic year only. A new waiver must be submitted each academic year. All international graduate students are required to carry student health insurance, and the cost will be automatically added to your student account. Any international graduate students with insurance questions must contact the [Office of International Students and Scholars \(OISS\)](#) directly.

Leave of Absence

Continuous Enrollment: To maintain “good standing” all graduate students are required to enroll in a minimum of three (3) graduate credits each fall and spring semester until they graduate. International students may be required to enroll in nine graduate credits each fall and spring semester depending on the requirements of their visa. All students holding assistantships (whether teaching or research assistantships) are required to enroll in a minimum of six (6) graduate credits each semester they hold the assistantship.

Leave of Absence: Students in good standing may request a leave of absence by [completing a leave of absence form available on the Graduate School website](#)¹⁸ during which time they are not required to maintain continuous registration. Usually, a leave of absence is approved for one or two semesters. The leave of absence request may be extended by the student filing an additional leave of absence form. Students applying for a leave of absence should not have any “incomplete” grades which could be changed to “F” and have a detrimental impact on their cumulative GPA. Requests for leave of absences must be received by the Graduate School no later than the last day of enrollment for the semester the leave is to begin.

Reinstatement: When a student has been absent for one semester or more without an approved leave of absence, he or she may request reinstatement via [the Reinstatement form](#)¹⁹ (available on the Graduate School website). This form allows the program the option to recommend the student be re-admitted to their graduate program based on their previous admission OR require the student to re-apply for admission which would require students to submit a new application for admission and pay the application fee. The Notice of Reinstatement to Graduate Standing must be received by the Graduate School no later than the last day of enrollment for the semester the reinstatement is to begin.

Graduate Student Association

¹⁷ <https://www.unr.edu/grad/health-insurance>

¹⁸ https://www.unr.edu/Documents/graduate-school/leaveofabsencer_9.23.pdf

¹⁹ <https://www.unr.edu/Documents/graduate-school/Notice-of-Reinstatement-Graduate-Standing.pdf>

The Graduate Student Association (GSA)²⁰ represents all graduate students and promotes the welfare and interests of the graduate students at the University of Nevada, Reno. The GSA works closely with appropriate university administrative offices, including the Graduate School and Student Services and reports to the President of the University. The GSA government functions through the Council of Representatives, Executive Council and established committees.

Graduate School Forms

Please refer to [all forms available at The Graduate School](#) website.

²⁰ <https://www.unr.edu/gsa/>