

ACCOUNTANCY GRADUATE MAJOR (MAC)

The Master of Accountancy is a one-year master's program for students with an undergraduate degree in accounting. It allows accounting students to receive an undergraduate degree and a master's degree during their five years of university study required to become a CPA. As an integrated program, the MAC is designed to allow students the opportunity to plan early enough in their accounting education program to enable them to receive both an undergraduate degree and a graduate degree. The MAC is also designed to accommodate post-baccalaureate students wishing to prepare for accounting careers by completing a two-year plan of study.

Major Code: 6411

Course	Title	Hours
Fall		
ACTG 516	ACCOUNTING RESEARCH AND ANALYSIS	3
ACTG 522	STRATEGIC COST MANAGEMENT	4
BA 555	PRACTICAL BUSINESS ANALYSIS	3
BA 569	ADVANCED STRATEGIC MANAGEMENT	3
BA 590	MARKETING MANAGEMENT	3
Hours		16
Winter		
ACTG 517	ADVANCED ACCOUNTING	4
BA 531	BUSINESS LAW - TECHNOLOGY/NEW VENTURES	3
BA 540	CORPORATE FINANCE	3
BA 561	SUPPLY CHAIN MANAGEMENT	3
BA 562	MANAGING PROJECTS	3
Hours		16
Spring		
ACTG 518	ACCOUNTING THEORY AND PRACTICE I	3
ACTG 520	IT AUDITING	4
ACTG 525	ADVANCED TAXATION	4
BA 550	ORGANIZATION LEADERSHIP AND MANAGEMENT	3
Elective		3-4
Hours		17-18
Total Hours		49-50

MAC Accounting Courses

Code	Title	Hours
Required		
ACTG 317	EXTERNAL REPORTING I	4
ACTG 318	EXTERNAL REPORTING II	4
ACTG 319	EXTERNAL REPORTING III	4
ACTG 321	COST MANAGEMENT I	4
ACTG 378	ACCOUNTING INFORMATION MANAGEMENT	4
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
ACTG 516	ACCOUNTING RESEARCH AND ANALYSIS	3
ACTG 518	ACCOUNTING THEORY AND PRACTICE I	3
Select three of the following:		12
ACTG 517	ADVANCED ACCOUNTING	
ACTG 520	IT AUDITING	
ACTG 522	STRATEGIC COST MANAGEMENT	
ACTG 525	ADVANCED TAXATION	
Total Hours		42

Major Code: 6411

One-Year Schedule of Courses for Students with an Undergraduate Accountancy Degree

Course schedule for students with an undergraduate degree equivalent to the OSU Accountancy degree.

Course	Title	Hours
Fall		
ACTG 516	ACCOUNTING RESEARCH AND ANALYSIS	3
ACTG 522	STRATEGIC COST MANAGEMENT ¹	4
BA 555	PRACTICAL BUSINESS ANALYSIS	3
BA 569	ADVANCED STRATEGIC MANAGEMENT	3
BA 590	MARKETING MANAGEMENT	3
Hours		16
Winter		
ACTG 517	ADVANCED ACCOUNTING ¹	4
BA 531	BUSINESS LAW - TECHNOLOGY/NEW VENTURES	3
BA 540	CORPORATE FINANCE	3
BA 561	SUPPLY CHAIN MANAGEMENT	3
BA 562	MANAGING PROJECTS	3
Hours		16
Spring		
ACTG 518	ACCOUNTING THEORY AND PRACTICE I	3
ACTG 520	IT AUDITING ¹	4
ACTG 525	ADVANCED TAXATION ¹	4
BA 550	ORGANIZATION LEADERSHIP AND MANAGEMENT	3
Hours		14
Total Hours		46

¹ Students take 3 of these 4 electives depending upon courses taken for undergraduate credit.

Two-Year Schedule of Courses for Students without an Undergraduate Accountancy Degree

Course schedule for students without an undergraduate accountancy degree equivalent to the OSU Accountancy degree. Students must have all admission prerequisites completed before they begin classes in the fall of their first year including BA 211 and BA 213.

The course total is 81 credits over two years. Elective credits are included to ensure a minimum of 12 credits per term for financial aid or visa concerns.

Course	Title	Hours
First Year		
Fall		
ACTG 317	EXTERNAL REPORTING I	4
BA 555	PRACTICAL BUSINESS ANALYSIS	3
BA 590	MARKETING MANAGEMENT	3
Elective		2
Hours		12
Winter		
ACTG 318	EXTERNAL REPORTING II	4
ACTG 378	ACCOUNTING INFORMATION MANAGEMENT	4
BA 531	BUSINESS LAW - TECHNOLOGY/NEW VENTURES	3
BA 540	CORPORATE FINANCE	3
Hours		14

2 Accountancy Graduate Major (MAC)

Spring		
ACTG 319	EXTERNAL REPORTING III	4
ACTG 321	COST MANAGEMENT I	4
ACTG 520	IT AUDITING	4
BA 550	ORGANIZATION LEADERSHIP AND MANAGEMENT	3
Hours		15
Second Year		
Fall		
ACTG 427	ASSURANCE AND ATTESTATION SERVICES	4
ACTG 516	ACCOUNTING RESEARCH AND ANALYSIS	3
ACTG 522	STRATEGIC COST MANAGEMENT	4
BA 569	ADVANCED STRATEGIC MANAGEMENT	3
Hours		14
Winter		
ACTG 517	ADVANCED ACCOUNTING	4
BA 561	SUPPLY CHAIN MANAGEMENT	3
BA 562	MANAGING PROJECTS	3
Hours		10
Spring		
ACTG 518	ACCOUNTING THEORY AND PRACTICE I	3
ACTG 525	ADVANCED TAXATION	4
Hours		7
Total Hours		72

Summary of Programs in Accountancy

Both the one-year and two-year MAC programs require 53 total accounting related credits (32 undergraduate accounting credits and 21 graduate accounting credits) and 24 business related total credits in the program.