ACCOUNTING

Program Director: Dr. Maggie Knight
Program Chair: Dr. Tom Purcell
Program Office: Harper Center

The Master of Accounting (MAC) program is a non-thesis graduate accounting program designed for students seeking a more integrative intensive accounting education than is found in an MBA program with a concentration in accounting. The Creighton MAC designs an individualized program of study to assist students in enhancing their undergraduate education. The program will be designed in a manner that fulfills the education goals of the student, as well as meeting the requirements to sit for the CPA exam in any U.S. state or jurisdiction in which the student seeks CPA certification. In addition to completing the required course work, students will also engage in two required co-curricular activities. All MAC, 500-level Accounting and MBA Accounting courses are only offered on campus.

The MAC program is administered by the Department of Accounting in the Heider College of Business. The College has been accredited by the AACSB International since 1956. The Accounting program has been accredited by the Accounting Accreditation Committee of the AACSB since it began accrediting accounting programs in 1982. The MAC program will be delivered with the same academic quality as the other graduate programs offered by the Heider College of Business.

The Creighton MAC has two tracks – the traditional graduate track for students entering the program after completion of a baccalaureate degree, and the accelerated track for Heider College of Business students who complete all requirements for both the BSBA in accounting and the MAC in a continuous 4-year period.

Program Goals

1. Professional Values and Attitudes: Graduates of the MAC Program should possess an understanding of the accounting profession, what it stands for, what it means to become an accounting professional and participate in and contribute toward the advancement of the ideals of the accounting profession.

2. Professional Accounting Examination Curriculum Preparation: Students of the MAC Program who are interested in earning the CPA or some other professional accounting designation (such as CIA, CMA, or CISA) designation will have designed a MAC Program which, upon completion, will satisfy the academic content areas and other requirements, as stipulated by the student's desired jurisdiction or other governing body, to sit for the CPA or other professional examination and be successful in passing that examination.

3. Graduates of the MAC Program will possess an understanding of how their personal and professional activities can enrich and renew the accounting profession and society.

4. Graduates of the MAC Program will possess the ability to apply their professional accounting knowledge in combination with leadership skills, effective communication skills, ethical awareness, and strategic thinking so they can become leaders in the organizations in which they work and in the communities in which they live.

Admission

1. Eligibility for Admission: Applicants for admission to the traditional MAC program must have a baccalaureate degree in accounting from an accredited institution of or an undergraduate degree in business from an accredited institution and the equivalent of Intermediate Accounting 1 ACC 313 External Financial Reporting Issues, ACC 315 Managerial Accounting for Decision Making, Principles of Taxation ACC 343 Federal Tax Accounting I, ACC 323 Auditing and ACC 377 Accounting Information Systems.

For Creighton Students in the Accelerated MAC program, the requirement to have a completed bachelor's degree will be waived in lieu of exhibited success in the undergraduate program. This success will be evidenced by the fact the student has maintained an overall GPA of at least 3.25 and a GPA in upper level accounting courses of at least 3.0. The program director may allow for conditional admission if these grade levels are not met.

2. Application: A completed application form, personal essay discussing how a master's degree fits with an applicant's career objectives upon completion of the program, current resume, and a non-refundable application fee are required.

3. Recommendations: Two recommendations are required. The recommendations should be completed by persons other than family members who are capable of assessing an applicant’s performance in an academic or work setting.

4. Transcripts: One official transcript must be sent from each institution of collegiate rank attended by the applicant. Transcripts should be sent directly from the collegiate institution to the Enrollment Services, Harper Center, 2500 California Plaza, Omaha, NE 68178. All such transcripts become the property of Creighton University.

5. Graduate Management Admissions Test (GMAT): The Graduate Management Admission Test (GMAT) is not required for applicants who have work experience and a minimum 3.00 cumulative GPA across all institutions attended. If the applicant’s cumulative GPA is less than 3.00, the GMAT is required. For applicants without work experience, and for all applicants to the MIMFA and MFIN programs, a minimum 3.50 cumulative GPA is required for the GMAT waiver. All international students whose undergraduate degree was not granted by a US institution will be required to submit a GMAT score. Regardless of the applicant’s cumulative GPA, the admissions committee reserves the right to require an applicant to submit a GMAT score if there are concerns regarding the applicant’s work experience and/or the student’s achievement across all math, statistics, economics and finance courses previously completed.

6. Additional Documents for International Students:
   a. Test of English as a Foreign Language: The Graduate School requires all students who are native speakers of languages other than English to demonstrate competence in English. International applicants who received their baccalaureate degree from an accredited institution from the following countries are not required to show proficiency in English; Australia, Canada, Barbados, Bahamas, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guam, Ireland, Jamaica, Marshall Islands, New Zealand, St. Kitts, St. Lucia, Scotland, Singapore, Trinidad and Tobago, United Kingdom, United States, and Virgin Islands. There are 3 test scores that can be used to demonstrate competence in English. Only one of the three must be provided. 1) TOEFL: score of 90 or above on the Internet-based Test (TOEFL iBT) with no section below 20. 2) IELTS: overall band score of
at least 6.5 with no section below 6. 3) **Duolingo**: score of 61 or above.

b. International Credential Evaluation for CPA Examination and/or Licensure: International students must request an "International Credential Evaluation for CPA Examination and/or Licensure" from the National Association of State Boards of Accountancy. Students may apply for the evaluation by visiting: nasba.org/international (https://nasba.org/international).

7. **Financial Ability**: All international applicants must provide a "Certification of Available Finances" form in order for the I-20 form to be issued by the Office of International Programs if an applicant is admitted to the program.

Acceptance to the MAC program is granted to applicants who clearly demonstrate that they have high promise of succeeding in graduate business study. Interviews are not required as part of the admission process.

**Degree in Master of Accounting**

- Master of Accounting (http://catalog.creighton.edu/graduate/graduate-programs-courses/accountancy/master-accountancy)

ACC 516 Special Managerial Accounting Issues

ACC 521 Advanced Accounting

ACC 523 Advanced Auditing

ACC 544 Advanced Taxation

ACC 579 Seminar in Accounting

MAC 756 Research and Analysis of Ethical Issues in the Accounting Profession

MAC 761 Current Issues in Accounting

MAC 766 Graduate Internship

MAC 795 Independent Study & Research