



## **ACCOUNTING DEGREE PROGRAM (M.P.A.)**

The Master of Professional Accountancy (M.P.A.) Degree Program is designed as a professional degree program for individuals who desire to become Certified Public Accountants. This program is designed to integrate with the Bachelor of Business Administration-Accounting (B.B.A.) Degree program or as a first professional degree program for candidates with nonbusiness undergraduate backgrounds. The M.P.A. Program fulfills the 150 credit requirement of the American Institute of Certified Public Accountants. Each candidate will design a program in consultation with a Program Coordinator that will meet his/her individual needs and address the 30 credit minimum program requirement.

The curriculum is designed to familiarize students with accounting pronouncements, auditing standards, organizational systems concepts, related laws, and appropriate concepts of ethical behavior. Students will develop competencies relevant to conducting financial statement analysis, systems analysis, cost control, tax analysis and refine skills relevant to formatting and transmitting accounting information through oral, written and computer-mediated delivery systems.

### **Program Coordinators:**

Dr. Donald Zahn  
Carlson 4033  
Phone: (262) 472-1945  
[Email: zahnd@mail.uww.edu](mailto:zahnd@mail.uww.edu)

Dr. Roy Weatherwax  
Carlson 5019  
Phone: (262) 472-1344  
[Email: weatherr@mail.uww.edu](mailto:weatherr@mail.uww.edu)

### **Department Secretary:**

Carlson 4033  
Phone: (262) 472-1945  
[Email: gradbus@mail.uww.edu](mailto:gradbus@mail.uww.edu)

## **Additional Admission Requirements:**

1. Completion of the Graduate Management Admission Test (GMAT).
2. A composite score of at least 1000 based upon the formula: (GMAT score) + [200 x (overall undergraduate grade point average)], or a composite score of at least 1050 based upon the formula: (GMAT score) + [200 x (last half undergraduate grade point average)].
3. A Test of English as a Foreign Language (TOEFL) score of at least 550 or the equivalent on another exam for students from countries where English is not the native language.
4. Exceptions to the admission requirements may be made on a case-by-case basis.

Due to increasing enrollments, admission may be limited despite fulfillment of the aforementioned entrance requirements.

## **Additional Program Policies:**

1. In order to enroll in 700 level graduate courses offered in the College of Business and Economics, a student must be enrolled in a graduate degree program. A student with Guest status or with Post Master's status can take 700 level graduate course(s) on a space available basis.
2. Candidates must obtain approval from their adviser before enrolling in courses. Courses taken without the approval of the adviser may not apply toward completion of the program. Prior to entering the program or during the first four weeks of the semester, candidates shall prepare a program in consultation with their adviser. This program must then be submitted to the Program Coordinator for approval. Any changes (including add/drop) to the program must have the written approval of the Coordinator. All changes are initiated by students through their adviser.
3. Individual Studies (XXX-798) and/or Readings and Research (XXX-789) may not be used as electives but may be used to satisfy up to 3 credits in the Emphasis. A copy of the proposal must be on file in the Coordinator's Office prior to registration. The student should initiate these requests with the instructor.
4. Courses in the Common Body of Knowledge must be taken at the beginning of the program. Program and course prerequisites will be rigidly enforced. Failure to comply will result in the student being dropped from the course.
5. Students who are dropped from the program for academic reasons or who fail to meet the admission requirements are not eligible to pursue further graduate

business courses in the M.B.A., M.P.A., M.S.- Accounting, or M.S.-Management Computer Systems Programs in the College of Business and Economics.

6. The maximum course load is 15 graduate credits during fall and spring semesters and 12 credits during the summer term.
7. Business related course work taken in an applicant's undergraduate program where the applicant has graduated more than five years prior to the date of admission to Graduate School may not be considered as satisfactory in meeting Common Body of Knowledge requirements.
8. Candidates who have not enrolled in a graduate course at UW-Whitewater within two consecutive semesters must conform to any new requirements in the program at the time they are reactivated.
9. Within the confines of the Constitution of the Graduate Faculty and the policies and procedures adopted by the Graduate Council, the Graduate Studies Committee in the College of Business and Economics is the final governing authority on all policy and procedural matters in the Graduate Business Program.

### **Degree Requirements:**

1. Students who have completed any of the required courses before entering the M.P.A. Program may substitute electives to complete the 30 credit requirement. Each candidate will complete their degree requirements by choosing one of the following, in consultation with a Program Coordinator: passing a comprehensive examination; writing a thesis; or completing an additional six credits of graduate course work.
2. At least 16 credits of course work above the 730 level. 250-788 Strategic Decision-Making is not counted in the 16 credits.
3. No more than two accounting courses with a grade of C.

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COMMON BODY OF KNOWLEDGE - 0-20 CREDITS (REQUIRED IF NOT TAKEN AS UNDERGRAD)

CONSULT ASSOCIATE DEAN FOR CREDITS FROM:

ACTG 210-701 ACCOUNTING FOUNDATIONS  
210-725 PROFIT PLANNING & CONTROL  
ECON 230-703 STATISTICS FOUNDATIONS  
230-704 ECONOMICS FOUNDATIONS

FINC 240-542 ADV. BUSINESS & COMMERCIAL LAW  
240-718 FINANCIAL MANAGEMENT  
240-721 THE LEGAL ENVIRONMENT OF BUSINESS  
MGNT 250-719 OPERATIONS MANAGEMENT  
MKTG 260-716 MARKETING

ACCOUNTING CORE REQUIREMENTS - 24 CREDITS

1. 210-541 INTERMEDIATE ACCOUNTING I
2. 210-543 INTERMEDIATE ACCOUNTING II
3. 210-651 INCOME TAX ACCOUNTING
4. 210-751 FINANCIAL ACCOUNTING
5. 210-752 ADVANCED FINANCIAL ACCOUNTING
6. 210-755 MANAGERIAL ACCOUNTING & CONTROLLERSHIP
7. 210-761 ACCOUNTING & MANAG. INFO SYSTEMS
8. 210-765 AUDITING

ADVANCED TOPIC REQUIREMENTS - 12 CREDITS

1. 210-756 CORPORATE & SPECIAL ENTITIES TAX
2. 210-757 ISSUES IN FINANCIAL ACCOUNTING
3. 210-767 ADVANCED AUDITING
4. 210-781 ADVANCED ACCOUNTING THEORY I

CAPSTONE REQUIREMENT - 2-4 CREDITS

ONE OF THE FOLLOWING COURSES MUST BE TAKEN IN THE LAST SEMESTER (OR IN THE LAST 12 CREDITS FOR OUTREACH STUDENTS) OF THE STUDENT'S PROGRAM.

1. 250-788 STRATEGIC DECISION-MAKING - 2 CR (IF 250-788 IS TAKEN AS THE CAPSTONE, THEN 250-759 IS ALSO REQUIRED UNLESS AN ETHICS COURSE WAS TAKEN AT THE UNDERGRADUATE LEVEL.)
1. 250-759 SOCIAL RESPONSIBILITY OF BUSINESS - 2 CR (IF 250-759 IS TAKEN AS THE CAPSTONE, THEN 250-788 IS ALSO REQUIRED UNLESS A POLICY COURSE WAS TAKEN AT THE UNDERGRADUATE LEVEL.)

ELECTIVES - 0-16 CREDITS

TO BE CHOSEN IN CONSULTATION WITH THE ADVISER. THE FOLLOWING ARE SUGGESTED ALTERNATIVES:

1. 230-737 MANAGERIAL ECONOMICS OR  
230-736 BUSINESS CONDITIONS ANALYSIS

2. 240-755 MULTINATIONAL BUSINESS FINANCE OR  
250-777 INTERNATIONAL MANAGEMENT OR  
260-761 INTERNATIONAL BUSINESS (MARKETING)
3. INTERNSHIP

Outreach Program:

Courses leading to the M.P.A. Degree are offered in the evening on the Whitewater campus. The Business Outreach Program, as it is called, is designed to primarily assist the working adult or those unable to attend classes on a full-time basis during the day. Admission and degree requirements are the same as for those in the full-time program although special counseling is utilized. For further information, contact Dr. Donald Zahn, Carlson 4033. Phone (262) 472-1945.

[Accounting Courses \(210-XXX\)](#)

[Finance & Business Law Courses \(240-XXX\)](#)

[Management Courses \(250-XXX\)](#)

[Economics Courses \(230-XXX\)](#)

[Marketing Courses \(260-XXX\)](#)