

# SCHOOL OF ACCOUNTANCY

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## Admission Policies

Admission to the Pre-accountancy Program - Students wishing to enter the pre-accountancy program must meet all requirements for general admission to the university. International students must score at least 600 on the paper-based TOEFL or 100 on the Internet-based TOEFL.

Admission to the Professional Program - To be considered for admission to the professional program, a student must successfully complete the pre-accountancy program or its equivalent and have a minimum grade-point average of 2.5 on 54 or more cumulative hours attempted. A student failing to meet this grade-point average requirement may appeal for an exception but should be able to cite strong evidence of his or her potential for successfully completing the program. Completion of the minimum requirements will not in itself, however, ensure admission to the professional program. Admission will be by acceptance of application. Before enrolling in Accountancy 401, 402, or 411, a student must have been admitted to the professional program.

## Academic Regulations

### General Education Core Curriculum

General education requirements include Engl 101, Engl 102 (or Liba 102), Math 267, 6-8 hours of laboratory science, 6 hours of humanities, 3 hours of fine arts, 3 hours of behavioral science, and 6 hours of literature or foreign language.

Additional pre-professional course requirements include Math 268 and 269; Accy 201 and 202; Econ 202 and 203; Bus 230 and 250; and Bus 271 (or Spch 102 or Spch 105).

Professional course requirements include Accy 303, 304, 309, 310, 401, 402, 405, 407, and 411; Mgmt 371, 372, and 493; Mktg 351; Fin 331; Econ 302; MIS 309; Engl 250; and 12 hours of minor/emphasis requirement.

Minor Requirement - The Bachelor of Accountancy degree requires a minor. The minor may be in any department at the university that formally grants a minor. A student must meet the minor requirements as set forth by the department granting the minor. A student may use any of the required courses of the Bachelor of Accountancy degree to meet the minor requirement (e.g., Engl 101 or 102 for a minor in English).

### College/School-wide Degree Requirements

Progression Requirements - In order for a student who has been accepted into the professional program to progress from one year to the next professional year, the student must maintain a minimum grade-point average of 2.0 on the cumulative hours attempted at the university and a minimum grade-point average of 2.0 in 300-level or above accountancy courses, and comply with general university requirements. The 300-level or above required accountancy courses may be repeated only once.

Maximum Course Load - A student may not enroll in more than 18 academic semester hours unless that student has earned the privilege. To earn this privilege, a student must have two-fifths of a grade point higher than a C for each additional hour. This grade-point average is to be earned the semester preceding approval of an overload.

Credit from Other Sources - A student is to obtain written permission from the dean prior to completing academic credit at other institutions or by independent study. A limit of one course from Accy 401, 402, 405, and 407 may be approved.

### College/School-wide Degree Preliminary Requirements

Students wishing to enter the pre-accountancy program must meet all requirements for general admission to the university. International students must score at least 600 on the paper-based TOEFL or 250 on the computer-based TOEFL.

Prerequisites for the M.Tax. and the M.Accy. - Students must present credit in the following undergraduate courses (or their equivalents): Accy 303, 304, 309, 401, 402, 405; Econ 202, 203, 230, 302; Bus 250 and Accy 411; Mgmt 371; Mktg 351; Math 267; and knowledge of computer programming. A minimum grade of C is required in Accy 401, 402, and 405.

Admission to the M.Tax. and the M.Accy. programs is based on the applicant's undergraduate record and the score made on the Graduate Management Admission Test. Test scores must be presented prior to admission. International students must earn a minimum score of 600 on the paper-based TOEFL, or 100 on the Internet-based TOEFL.

Admission to Ph.D. program is based on the applicant's undergraduate and graduate record as well as the score made on the Graduate Management Admission Test.

A GMAT score of 600 or higher is required for admission. In recent years, GMAT scores have averaged above 650. International students must earn a TOEFL score of 600 or above (or 100 on the Internet-based TOEFL). All students must present credit equivalent to a bachelor's degree and a master's degree in accountancy. Two undergraduate calculus courses are also required. All students should hold some form of accounting certification such as the CPA, CMA, and/or CIA.

Fulfillment of these criteria does not guarantee admission; a limited number of students are accepted into the program each year. A personal interview, on campus, is required of all applicants prior to admission.

## Advising

The assistant to the dean in the Patterson School of Accountancy conducts academic advising for all undergraduate students throughout the year.

Particularly during priority registration and new student orientation, all students must have their class schedules approved by the assistant to the dean each





semester before enrolling for courses.

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