

# SCHOOL OF ACCOUNTANCY

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## Undergraduate Studies

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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

The general education/core curriculum requirements for the Bachelor of Accountancy program are given in the requirements section of the Bachelor of Accountancy program.

#### College/Schoolwide 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.

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.

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.

## Graduate Studies

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Prerequisites for the Master of Taxation and the Master of Accountancy – 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 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.

See the degree requirements under Programs.

