

DEPARTMENT OF ACCOUNTING, FINANCE & ENTREPRENEURSHIP

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Faculty

Dr. Nizar Alsharari, Associate Professor
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Dr. Sharon Simmons, Associate Professor
Dr. Geungu Yu, Professor

Goals of the Master of Professional Accountancy Program

The MPA degree as structured is viewed as a terminal degree necessary for entry into professional accounting positions in public accounting, industry, government and health and social institutions.

The goals of the MPA program are:

- To instill in students a broad perspective of the accounting environment;
- To equip students with specific skills thereby enabling them to function productively;
- To provide students with a basic core of knowledge in business and management.

Admission Requirements

Admission to the MBA, MBA Online, and MPA programs is competitive. Students seeking admission to the MBA or MPA program must apply to the Graduate School online and submit the following admission portfolio materials.

1. Application to the Graduate School completed online;
2. Official undergraduate and graduate transcripts sent to the Graduate School; JSU alumni transcripts can be accessed electronically and do not need to be sent;
3. International applicants or those with degrees from international institutions must have their transcripts translated, if needed, and evaluated from a reputable international transcript evaluation agency;
4. Statement of Purpose uploaded to the application portal providing background information, motivation for pursuing graduate business education, and how the degree will help achieve professional goals;
5. Current professional resume uploaded to the application portal;
6. 3 Letters of recommendation from academic and/or professional references sent directly to the application portal;
7. Official GMAT score taken within the past five years;
8. An interview is optional;

9. Application fee of \$25.00 for non-Mississippi residents;
10. Official TOEFL scores or IELTS (for international students only)

The GMAT may be waived under certain conditions such as:

- 3.0+ undergraduate GPA from a regionally accredited institution; **or**
- 3-5 years of professional work experience; **or**
- a professional certification in a business field such as CFA, PHR, CPA etc.; **or**
- an earned graduate degree such as MS, JD, MD, PhD.

A prospective student's overall application portfolio is evaluated to discern program fit and potential for success. A "cut-off" score for the GPA and GMAT are not used.

Regular Admissions

To be considered for Regular Admission into the MBA or the MPA program, an applicant must have at least a 3.0 cumulative undergraduate GPA from a regionally accredited institution.

Conditional Admissions

The College of Business may admit a limited number of students who meet with a cumulative undergraduate GPA of 2.5 - 2.99 whose application portfolio demonstrates strong potential for academic success. The number of students admitted in this category will not exceed 20% of the total number of students granted Regular Admission for the semester of application.

Scholastic Requirements

1. The College of Business requires all MBA and MPA students to maintain a minimum cumulative 3.00 grade point average.
2. A student who falls below 3.00 cumulative average (GPA) is placed on academic probation and will be requested to appear for counseling.
3. A student who falls below a 3.00 average for two consecutive semesters will be dismissed from the program.
4. No credit will be granted for any course with an assigned grade below "C" as applicable toward meeting the requirements for the MBA or MPA degree.
5. Any course to be taken outside the College of Business to be applied toward the degree requirements must receive prior approval in writing from the Director of Business Graduate Programs.
6. A minimum GPA of 3.00 is required overall and in required MBA and MPA courses for graduation.

Masters

- Accounting (M.P.A.) (<https://jsums-public.courseleaf.com/graduate/college-business/departement-accounting-finance-entrepreneurship/accounting-mpa/>)

Course Descriptions

ACC 501 FINANCIAL ACCTNG AND ANALYSIS (3 Hours)

A study of accounting transaction including the adjusting and closing process, financial statements preparation, and tools and techniques of financial statement analysis relative to financial position, results of operations, and cash flows as reported in corporate annual reports.

ACC 536 ADV & INTERNATIONAL ACCOUNTING (3 Hours)

Prerequisite: ACC 314, 315.

A study of advanced accounting issues concerning partnerships, consolidations, international operations, and International Financial Reporting Standards. Not open to those who completed ACC 436 at the undergraduate level.

ACC 540 ADV MANAGERIAL ACCOUNTING (3 Hours)

Prerequisite: ACC 211, 212.

Study of managerial uses of accounting information and trends in internal accounting functions.

ACC 541 ADVANCED ACCOUNTING THEORY (3 Hours)

Prerequisite: ACC 314.

A brief historical development of accounting thought followed by an intensive investigation of the theoretical framework on which accounting principles and procedures rest.

ACC 545 Financial Statement Analysis (3 Hours)

Prerequisite: ACC 211, 212.

This course offers a study of the tools and techniques utilized to analyze financial positions, results of operations, and cash flows reported in corporate annual reports.

ACC 557 SEMINAR IN ATTESTATION (3 Hours)

Prerequisite: ACC 314, 315.

Study and refinement of generally accepted auditing standards, procedures and extension of auditing procedures; study of special investigations and audit reports; review of recent auditing trends, research, and pronouncements.

ACC 561 CPA REVIEW I (3 Hours)

Prerequisite: ACC 314.

A review of selected topics as tested on the Uniform CPA Examination.

ACC 565 SEM/N GOVNT & NOT FOR PRFT ACC (3 Hours)

Prerequisite: ACC 211, 212.

A study of generally accepted accounting principles of state and local governments and selected nonprofit entities with an emphasis on current developments in these areas.

ACC 573 ADV INCOME TAX ACCOUNTING (3 Hours)

Prerequisite: ACC 423.

A study of federal and state income tax laws for fiduciaries, partnerships, and corporations utilizing modern research technology. Not open to those who completed ACC 473 at the undergraduate level.

ACC 575 RESEARCH IN TAXATION (3 Hours)

Prerequisite: ACC 423.

A study of selected tax issues and the application of tax research methodology. Topics include the tax research environment, primary and secondary sources of federal tax law, and implementing tax research tools.

ACC 592 ACCOUNTING INFORMATION SYSTEMS (3 Hours)

Prerequisite: ACC 314.

A study of theory and practice as applied to accounting information systems. The course examines the process for purchasing or designing accounting systems and a variety of topics dealing with the role of technology in building, implementing, controlling, and auditing accounting information systems. A secondary goal of the course is to help students become more comfortable using computer-based tools including e-mail, accounting software and the World Wide Web. Not open to those who completed ACC 492 at the undergraduate level.

ACC 790 SEMINAR IN ACCOUNTING RESEARCH (3 Hours)

This course introduces the students to contemporary issues in accounting education and accounting education research.

ACC 791 SEM IN ACCOUNTING RESEARCH I (3 Hours)

This course offers a study of the application of contemporary research methodology to selected subject areas in accounting including financial accounting and managerial accounting.

ACC 792 SEM IN ACCOUNTING RESEARCH II (3 Hours)

This course offers a continuation of ACC 791 with a focus of the application of contemporary research methodology to auditing and other accounting areas not covered in ACC 791.

ACC 799 DISSERTATION RESEARCH IN ACCOU (1-12 Hours)

Prerequisite: Consent of the chair of the Dissertation Committee.

Students will complete doctoral level research which must culminate in the successful development and defense of the dissertation in the field of Management. Students may register for more than one section in a given semester. A minimum of 21 credit hours of Ph.D. Dissertation is required.