Accounting (ACC)

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Business.IllinoisState.edu  
Chairperson: Deborah Seifert

Programs Offered
M.S. in Accountancy, Integrated B.S./M.P.A. in Accountancy, Data Scientist: Business Information Systems in Accounting Graduate Certificate, Forensic Accountant Graduate Certificate, IS Audit and Control Specialist Graduate Certificate

To be admitted to take the CPA examination in Illinois for the first time, a candidate must have successfully completed at least 150 semester hours of acceptable credit and earned a baccalaureate or higher degree. The semester hours accepted by the Board must include an accounting concentration or its equivalent. A candidate will be deemed to have met the education requirement if, as a part of the 150 semester hours of education or equivalent as determined by the Board, he or she has earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by the Association to Advance Collegiate Schools of Business (AACSB). The Master of Science in Accountancy and the Integrated Bachelor of Science (B.S.) Master of Professional Accountancy (M.P.A.) are accredited by the AACSB.

Master of Science in Accountancy

Program Requirements
This 30-hour degree requires:  
- A comprehensive examination administered near the end of the final semester of course study  
- 9 hours: ACC 430, 497 and 471  
- 6 hours of 400-Level accounting electives chosen from ACC 431, 434, 435, 437, 439, and 452.  
- 3-12 hours: ACC: 300- or 400-level graduate accounting courses. This excludes classes deemed to be Business Information Systems courses like ACC 453 and ACC 482.  
- 3-12 hours: BE, FIL, MBA, MQM or MKT: 300-400-level graduate courses  
- 3 hours must be taken outside the accounting discipline (ACC 453 and ACC 482 count as hours outside the accounting discipline, if not already counted towards the core requirement).

All 300-level courses must be approved in advance by the Department of Accounting graduate director. A minimum of 18 semester hours must be taken at the 400 level. The College of Business only allows students to repeat a course once. Students who earn a “W” grade in either attempt must apply for permission to complete a third enrollment.

Integrated Bachelor of Science (B.S.) Master of Professional Accountancy (M.P.A.)

Program Requirements
The 150-hour B.S. (min. 120 hours) and M.P.A. (min. 30 hours of graduate level coursework) integrated program is designed for students wishing to complete both degrees at Illinois State University. The B.S. degree is awarded after completion of the undergraduate degree requirements and the M.P.A. degree is awarded after completion of the graduate degree requirements.

Core courses: Students selecting either sequence must complete the following:  
- Undergraduate: BUS 100; ACC 131, 132, 230, 231, 232, 233, 235, 260, 261, 263, 270, FIL 185, 240, MKT 230; MQM 100, 220, 227, 385; ECO 101 and 102; ENG 145A13; MAT 121 or 145. (Note: MAT 120 is a prerequisite for MAT 121)  
- Graduate: ACC 430, 497, and either ACC 471 or 482.

Accountancy and Information Systems Sequence:
In addition to core courses, students must complete 24 hours as follows:  
Undergraduate:  
- 3 hours: ACC 368
Graduate:  
- 9 hours: BIS electives chosen from ACC 353, 366, 462, 471 or MBA 468  
- 6 hours: 400-level accounting electives chosen from ACC 431, 434, 435, 437, 439, 452, 498  
- 6 hours: accounting or 400-level business electives (includes ACC 453 and ACC 471 & 482 if not already counted toward the core requirement).

Professional Accountancy Sequence:
In addition to core courses, students must complete 24 hours of accounting and business electives (21 graduate and 3 undergraduate):  
Undergraduate:  
- 3 hours: 300-level accounting electives chosen from ACC 330, 334, 336, 337, 340, 353, 398
Graduate:  
- 6 hours: 400-level accounting electives chosen from ACC 431, 434, 435, 437, 439, 452, 498  
- 12 hours: 300- or 400-level accounting courses
- 3 hours: 400-level business electives chosen from outside the accounting discipline (includes ACC 453 and ACC 471 & 482 if not already counted toward the core requirement)
- All 300-level courses must be approved in advance by the Department of Accounting graduate director. A minimum of 18 semester hours must be taken at the 400 level.

**NOTE:** Students in either sequence who wish to enhance their chances of passing the CPA examination should include in their Plan of Study the following advanced accounting courses: ACC 330, 334, 336, and 337.

**Repetition of Courses in the Integrated Bachelor of Science (B.S.) Master of Professional Accountancy (M.P.A.) Program**

The College of Business only allows students to repeat a course once. Students who earn a W grade in either attempt must apply for permission to complete a third enrollment.

The following courses will not count toward the M.S. in Accountancy because they are foundation/deficiency courses: ACC 401 and MBA 450.

**Data Scientist: Business Information Systems in Accounting Graduate Certificate**

This certificate provides training with programming tools designed specifically for data analysis such as Python programming language and R programming language. Data management will be explored including data preparation, data exploration, data representation, data discovery and data cleansing. Finally, the application of data analysis tools to existing big data sets will be performed.

This 9-hour certificate requires successful completion with a grade of B or better in each of the following courses:

- ACC 466, 471 and 420 or 467

**IS Audit and Control Specialist Graduate Certificate**

This certificate provides exposure to the management of electronic commerce including eBusiness models, the IT industry, emerging trends and channel management, cybersecurity and information systems auditing, and information systems project development and management while using the systems development life cycle will be explored.

This 9-hour certificate requires successful completion with a grade of B or better in each of the following courses:

- ACC 440, 462, and 482.

**Accounting Courses:**
[coursefinder.illinoisstate.edu/directory/acc/](https://coursefinder.illinoisstate.edu/directory/acc/)

**All Courses:**
[https://coursefinder.illinoisstate.edu/directory/](https://coursefinder.illinoisstate.edu/directory/)

**Forensic Accountant Graduate Certificate**

This graduate certificate provides exposure to issues related to accounting fraud, understanding the theory of accounting fraud, and application of tools and procedures to detect and correct accounting fraud.

This 9-hour certificate requires successful completion with a grade of B or better in each of the following courses:

- ACC 353, 452 and 453