

GRADUATE STUDENT HANDBOOK

COLLEGE OF BUSINESS & ECONOMICS

MASTER OF ACCOUNTANCY (MACCT)

University of Idaho
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1. ABOUT THE COLLEGE OF BUSINESS & ECONOMICS

The University of Idaho's College of Business & Economics (CBE) is committed to preparing students for leadership roles in a dynamic global economy. The College emphasizes experiential learning, ethical decision-making, analytical thinking, and real-world application through small class sizes, engaged faculty, and strong connections with industry and the profession.

CBE offers a portfolio of undergraduate, graduate, and professional programs and is accredited by AACSB International. Graduates of the College are well prepared to succeed across public accounting, industry, government, and nonprofit sectors.

2. ABOUT THE MASTER OF ACCOUNTANCY (MACCT) PROGRAM

The Master of Accountancy (MACCT) program at the University of Idaho is designed to prepare students for professional careers in accounting, including public accounting, corporate and governmental accounting, auditing, taxation, forensic accounting, and related fields.

The program emphasizes advanced technical accounting knowledge, analytical skills, professional judgment, ethical reasoning, and experiential learning. The MACCT also supports preparation for professional certifications, including the Certified Public Accountant (CPA).

The MACCT is a **30-credit graduate program** that may be completed on a full-time or part-time basis, depending on course availability and student background.

3. PROGRAM LEARNING OUTCOMES

Upon successful completion of the Master of Accountancy program, graduates will be able to:

1. Demonstrate proficiency in the core areas of accounting, including **financial accounting, auditing, and managerial accounting**.
2. Apply **critical thinking, research, and data-driven analytic skills** to solve accounting-related problems ethically and effectively.
3. **Communicate accounting information and analytical findings clearly and professionally** in both written and oral formats.
4. Engage in **experiential learning opportunities** that enhance professional identity, clarify career purpose, and deepen understanding of the accounting profession's role in business and society.
5. Demonstrate **teamwork, leadership, and collaboration skills** consistent with the values of the accounting profession and the broader business community.

4. ABOUT MACCT CLASSES & PROFESSIONAL EXPECTATIONS

MACCT courses are delivered using a combination of face-to-face, hybrid, and/or online instruction, depending on the course and term. All courses utilize the University of Idaho's learning management system, CANVAS.

Students are expected to demonstrate professional conduct consistent with expectations of the accounting profession. This includes timely attendance, preparedness, respectful engagement, adherence to academic integrity standards, and professional communication.

Professionalism may be evaluated as part of course participation, particularly in courses that include presentations, discussions, simulations, or experiential learning components.

5. DEGREE REQUIREMENTS (30 CREDIT HOURS)

To earn the Master of Accountancy degree, students must complete **a minimum of 30 graduate credit hours**, including:

- 9 credits of required accounting core courses
- 6 credits of graduate-level accounting electives
- 15 credits of other approved electives
- Completion of a comprehensive written portfolio
- A minimum cumulative graduate GPA of **3.0**

At least **18 credits must be numbered above 5000**.

6. REQUIRED ACCOUNTING CORE (9 CREDITS)

All MACCT students must complete the following required courses:

Course	Title	Credits
ACCT 5860 (Fall)	Contemporary Management Accounting Issues	3
ACCT 5900 (Spring)	Advanced Auditing	3
ACCT 5920 (Fall)	Financial Accounting & Reporting Seminar	3

7. GRADUATE-LEVEL ACCOUNTING ELECTIVES (6 CREDITS)

Students must complete **at least two graduate-level accounting electives** (6 credits) from the following list:

- ACCT 5610 – Comparative Accounting Theory
- ACCT 5150 – Advanced Corporate Accounting & Reporting
- ACCT 5210 – Accounting Data Analytics
- ACCT 5300 – Accounting for Public Sector Entities
- ACCT 5500 – Fraud Examination
- ACCT 5550 – Forensic Accounting
- ACCT 5840 – Federal and State Taxes II
- ACCT 5850 – Estate Planning
- ACCT 5980 – Internship

Course availability may vary by academic year.

8. OTHER ELECTIVES (15 CREDITS)

Students must complete **15 credits of other electives**, selected in consultation with the graduate committee or major professor.

Guidelines for other electives include: - No more than **one 4000-level accounting course** may be included. - Advanced 3000- or 4000-level **non-accounting** courses may be approved. - At least **one course must be 5000-level**. - Many students complete a combination of **one-credit experiential courses**, including tutoring practica, professional review courses, volunteer tax assistance, leadership workshops, and CPA exam preparation.

9. ADMISSION REQUIREMENTS & TIMING

Admission to the MACCT program requires:

- A bachelor's degree (BS, BA, or BBA) from an accredited institution
- Minimum undergraduate GPA of **3.0 overall** or **3.0 in the last 60 credits**
- Online application, personal statement, and résumé
- Three letters of recommendation
- Approval by the Department Graduate Admissions Committee

English proficiency (if applicable): - TOEFL: 575 (paper) or 88 (iBT), or - IELTS: 6.5

Admissions are typically rolling, subject to space and course availability.

10. PREREQUISITES & FOUNDATION COURSEWORK

The MACCT program assumes prior completion of foundational coursework in accounting and business. Students without an undergraduate accounting degree may be required to complete additional coursework prior to or during the program.

Foundation areas may include: - Principles of Accounting - Accounting Information Systems - Intermediate Accounting - Auditing - Advanced Financial Accounting - Federal Income Taxation - Cost Accounting - Statistics, Economics, and Business Law

Final determination of prerequisite equivalencies is made by the graduate committee based on transcript review.

11. INTERNATIONAL STUDENT REQUIREMENTS

International students may be required to complete American Language and Culture Program coursework or placement prior to enrolling in certain accounting courses.

12. STUDY PLAN, TRANSFER CREDIT, COURSE RESERVATION, AND GRADUATION

COURSE RESERVATION (UI STUDENTS AND ALUMNI)

The Master of Accountancy (MACCT) program follows the same **course reservation and credit-sharing policies** used in other graduate programs within the College of Business & Economics, including the MBA.

Eligible University of Idaho students may be able to **reserve or share up to 6 credits** of approved undergraduate coursework toward the MACCT degree, subject to College of Graduate Studies policies and departmental approval.

Course reservation is intended to: - Support accelerated pathways (e.g., 4+1 programs) - Reduce time-to-degree - Encourage early engagement with graduate-level coursework

General guidelines: - Reserved courses must be **4000-level or higher** and completed with a grade of **B or better**. - Reserved credits may only be applied to **elective requirements** and may not replace required MACCT core courses. - Course reservation requests must be submitted and approved **prior to completion of the undergraduate degree**. - Final determination of eligible courses is made by the **Department of Accounting & MIS** in coordination with the College of Graduate Studies.

Specific course eligibility and approved pathways will be communicated by the program and updated as needed.

In addition, students who have **met the 120 credit hours required for undergraduate graduation and completed at least 6 additional credit hours beyond that requirement** may be eligible to **reserve up to an additional 6 credit hours of approved 5000-level coursework** for application toward the MACCT degree.

Guidelines for these additional reserved credits: - The courses must be **5000-level** and approved by the Department of Accounting & MIS. - These credits must be **reserved prior to the awarding of the undergraduate degree**. - These credits are separate from the initial 6 credits that may be reserved or shared and are subject to College of Graduate Studies policies. - The initial 6 reserved credits may be applied or finalized **during the graduate program**, while the additional 6 credits must be formally reserved **before undergraduate graduation**.

12. STUDY PLAN, TRANSFER CREDIT, AND GRADUATION

All MACCT students must submit a **Study Plan** through MyUI in consultation with their major professor. The study plan should be completed after approximately 21–27 credits and must be approved prior to applying for graduation.

Up to **12 graduate credits** may be transferred from another institution, subject to College of Graduate Studies policies.

Students must apply to graduate through MyUI during the semester prior to completion of degree requirements.

13. COMPREHENSIVE WRITTEN PORTFOLIO REQUIREMENT

All MACCT students must complete a **comprehensive written portfolio** demonstrating integration of program learning outcomes. Detailed guidelines will be provided during the final phase of the program.

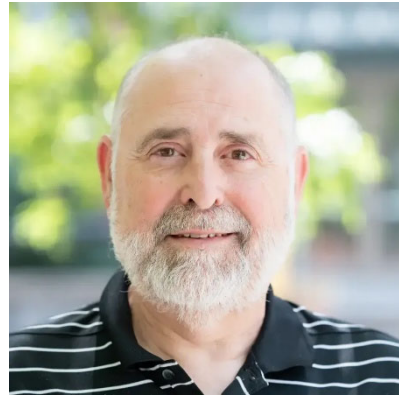
Graduation applications will not be approved until the portfolio requirement has been satisfactorily completed.

14. PROGRAM LEADERSHIP & CONTACT INFORMATION

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