

# Richard C. Adkerson School of Accountancy

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The Richard C. Adkerson School of Accountancy is a professional school whose mission is to prepare students for successful careers in accountancy and business by fostering an environment that promotes innovative teaching and curricula, high quality research, and professional engagement. Such career preparation includes a wide range of professional accounting activities, general education, and broad training in business administration. This program of study gives students the basic preparation for positions in all areas of accounting including, but not limited to, public, private, and governmental accounting. It also (1) requires students to take a planned and coordinated non-business program designed to increase their cultural appreciation and give them a broad knowledge of world affairs and (2) permits the election of additional non-business courses according to the interests of the individual student.

The accountancy program is accredited by the AACSB (The International Association for Management Education) as part of the overall accreditation of the College of Business as well as the separate and additional accreditation of accounting programs.

## Certification

The Bachelor of Accountancy Degree (BACC) from the Adkerson School of Accountancy, Mississippi State University, is recognized by those states requiring the baccalaureate degree as a minimum, as fulfilling all the educational requirements for eligibility to sit for the Certified Public Accountant (CPA) examination. Students planning to sit for the exam should review the specific educational requirements of the state for which they intend to sit. There are state specific requirements, such as Mississippi's requirement to complete governmental accounting prior to being allowed to sit. The Bachelor of Accountancy degree is also recognized as meeting educational requirements to sit for the Certificate in Management Accountant (CMA) and the Certified Internal Auditor (CIA) examinations. Graduates are encouraged to seek professional certification in one or more areas by passing these examinations.

The American Institute of Certified Public Accountants (AICPA) which prepares and grades the CPA examination, has urged the requirement of five years of academic preparation and has reflected this in the CPA examination. Students who aspire to become certified public accountants should consider the Master of Professional Accountancy or Master of Taxation programs herein described, in addition to the BACC.

## Admission

**Bachelor of Accountancy (BACC)** - Admission to the University is equivalent to admission to Pre-Accountancy. International students need a 575 TOEFL score to be admitted.

Junior Screen: In addition to the College of Business criteria, students must meet the following criteria before taking selected 3000- or 4000-level accounting courses:

1. a grade of "B" or better in Principles of Financial Accounting (ACC 2013) and Principles of Managerial Accounting (ACC 2023).
2. a grade of "C" or better in the following five courses (or equivalent): BIS 1012, EC 2113, EC 2123, BQA 2113, BL 2413.
3. A minimum 2.6 overall GPA and a minimum 2.6 GPA in the seven courses (20 hours) described in number 1 and 2 above.

## Transfer Students

Transfer students and MSU students wishing to change their major to accounting, must meet a minimum grade point average requirement. Freshmen must have a minimum 2.0 overall, sophomores must have a minimum 2.25 overall, and juniors must have a minimum 2.6 overall GPA.

## Graduation

**Bachelor of Accountancy (BACC)** - Requirements for a BACC Degree from the Adkerson School of Accountancy are listed below. It is the student's responsibility to complete the requirements of the BACC curriculum before applying for a degree.

1. A student must be a BACC candidate and complete the required curriculum and a minimum of 123 semester hours.
2. A student must achieve at least a 2.5/4.00 GPA in upper-division business, economics, and statistics courses.
3. A student must achieve at least a 2.5/4.00 GPA in upper-division accounting courses with at least a C in each upper-division accounting course. A student who makes less than a C in an upper-division accounting course must repeat that course the next regular semester that the student is enrolled and the course is offered. Students will be permitted to repeat an upper-division accounting course only once in an effort to make a C in the course. If they make less than a C in two attempts in a specific course, they will no longer be able to continue in the accounting program.
4. Take a minimum of 32 upper level business hours at MSU.

5. Complete the last 32 hours in resident at MSU.

## BACC Program of Study

### General Education Requirements

#### English Composition

EN 1103	English Composition I	3
or EN 1163	Accelerated Composition I	
EN 1113	English Composition II	3
or EN 1173	Accelerated Composition II	

#### Mathematics & Statistics

MA 1313	College Algebra	3
MA 1613	Calculus for Business and Life Sciences I	3

See Major Requirements

#### Natural Science

2 courses with labs from General Education courses	6
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#### Humanities

See General Education	6
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#### Fine Arts

See General Education	3
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#### Social/Behavioral Sciences

PS 1113	American Government	3
See General Education (excluding: AEC and EC)	3	

#### Accounting Major Requirements

##### Oral Communication Requirement

CO 1003	Fundamentals of Public Speaking	3
or CO 1013	Introduction to Communication	

##### Computer Literacy

Requirement met through BIS 1012 (Junior Screen)

##### International Elective

See Adkerson School of Accountancy for list	3
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##### Junior Screen

BIS 1012	Introduction to Business Information Systems	2
ACC 2013	Principles of Financial Accounting <sup>1</sup>	3
ACC 2023	Principles of Managerial Accounting <sup>1</sup>	3
BQA 2113	Business Statistical Methods I	3
EC 2113	Principles of Macroeconomics	3
EC 2123	Principles of Microeconomics	3
BL 2413	The Legal Environment of Business	3

##### Business Ethics

PHI 3013	Business Ethics	3
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##### Writing/Communication Course

Choose one of the following:	3
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EN 3303	Creative Writing	
EN 4223	Principles of Legal Writing	
CO 2253	Fundamentals of Interpersonal Communication	
CO 3213	Small Group Communication	
EN 3313	Writing for the Workplace	
EDF 3413	Writing for Thinking	

##### Upper-level Business Courses

MGT 3113	Principles of Management	3
MGT 3213	Organizational Communications	3

BQA 3123	Business Statistical Methods II	3
BL 3223	The Law of Commercial Transactions	3
MKT 3013	Principles of Marketing	3
BIS 3233	Management Information Systems	3
FIN 3123	Financial Management	3
BUS 4853	Business Policy	3
<b>Upper-level Accounting Courses<sup>2</sup></b>		
ACC 3003	Accounting Information Systems I	3
ACC 3013	Cost Accounting	3
ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3
ACC 3053	Accounting Information Systems II	3
ACC 4013	Income Tax I	3
ACC 4033	Auditing	3
ACC 4023	Advanced Accounting	3
ACC 4043	Municipal and Governmental Accounting	3
Free Electives (Consult Advisor)		7
<b>Total Hours</b>		<b>123</b>

<sup>1</sup> A grade of B or better is required in these courses.

<sup>2</sup> A grade of C or better is required in ALL upper-level Accounting courses.

## Accounting Minor

Students may obtain a minor in accounting by completing 15 hours of upper-level accounting courses with a C or better as follows:

ACC 3023	Intermediate Accounting I	3
ACC 3033	Intermediate Accounting II	3
ACC Electives		9

## Double Degree in Accounting and Another Field

Combined curricula leading to a BACC degree and a degree in another field are available in the Adkerson School of Accountancy and the other colleges of Mississippi State University. Such curricula may be designed with a major in accounting combined with a major in any non-accounting field. This program requires that a student satisfy the normal graduation requirements in the other major as well as meet the GPA and course requirements of the BACC Degree.

## The BACC as a Second Baccalaureate Degree

The curriculum is available to students who hold a baccalaureate degree in any recognized field of study from a regionally accredited institution. The candidate's combined undergraduate program must include the same course and GPA requirements as required of anyone who receives the BACC degree. A minimum of 30 semester hours of upper division work must be earned in residence at Mississippi State University after the first degree has been conferred. Consult Krystle Dixon, Academic Coordinator, Richard C. Adkerson School of Accountancy, P.O. Drawer EF, Mississippi State, MS 39762 or email:kdixon@business.msstate.edu for specific details.

## Masters Programs in Accounting

Kelly Walker, Graduate Coordinator, Master of Professional Accountancy (MPA) and Master of Taxation (MTX)

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The Adkerson School of Accountancy offers two graduate programs in Accounting - Master of Professional Accountancy (MPA) and Master of Taxation (MTX). Additional information can be found in the Graduate Bulletin.