

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

Degrees offered: B.S. and M. P. A.

The integrated B.S./M.P.A. Degrees program is primarily oriented toward preparation for professional careers in accounting. Two sequences are offered: (1) Accountancy and Information Systems and (2) Professional Accountancy. Both sequences permit graduates to meet minimum education requirements to sit for the Uniform Certified Public Accountant (CPA) Examination in Illinois. The Accountancy and Information Systems sequence permits students to emphasize study of information systems related to accounting and other business fields more than the Professional Accountancy sequence, which permits students to study further in such areas as taxation, auditing, financial accounting, managerial accounting, financial management, and information systems.

The 150-hour B.S./M.P.A. program generally includes 39 hours of graduate course work. Successful completion of the integrated program will culminate by granting simultaneously both B.S. and M.P.A. degrees. The B.S./M.P.A. integrated program is designed for students wishing to complete both degrees at Illinois State University. The program is not designed to admit students who have already completed a bachelor's degree.

Students must successfully apply for continuance in the B.S./M.P.A. program in their junior year (after 60 semester hours). Graduate admission would take place after the student has completed approximately 90 hours. Students will be admitted who meet graduate entrance requirements, which include satisfactory performance on the Graduate Management Admission Test (GMAT), their previous academic performance, and other evidence of their ability to successfully complete the program. Admission timing is very important to successfully complete the program so students should regularly consult with their Accounting undergraduate or graduate advisor.

Core courses. Students selecting either sequence must complete BUS 100, ACC 131, 132, 230, 231, 232, 233, 235, 260, 261, 263, 270, 430, 482, 497; FIL 208, 240, 375; MKT 230; MQM 100, 220, 227, 385; ECO 105; ENG 145.13, MAT 121 or 145. NOTE: MAT 120 is a prerequisite for MAT 121.

Accountancy and Information Systems sequence. In addition to core courses, students must complete (a) 9 hours from ACC 368, 468, and 472; (b) 9 hours of Accounting electives, of which 6 hours are chosen from ACC 431, 434, 435, 439, or 498, and 3 additional hours chosen from ACC 330, 332, 334, 336, 337, 340, 431, 434, 435, 439, or 498; and (c) 6 additional hours of Accounting or business electives.

Professional Accountancy sequence. In addition to core courses, students must complete (a) 15 hours of Accounting electives, of which 6 hours are chosen from ACC 431, 434, 435, 439, or 498, and 9 additional hours are chosen from ACC 330, 332, 334, 336, 337, 340, 431, 434, 435, 439; (b) 3 hours from FIL 440, ACC 468, 472, or other approved 400-level elective outside of the accounting discipline; and (c) 6 additional hours chosen from either courses listed in (a) of this paragraph or from ACC 375, 398, 468, 472, 498 (of which no more than 3 hours may be Acc 398 or 498).

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, 337.

Requirements for CPA Examination: Academic requirements to sit for the CPA examination in Illinois include (1) 150 semester hours of college course work, and (2) a baccalaureate or higher degree, including at least 24 semester hours in accounting at the undergraduate and/or graduate level with at least one course each in financial accounting, auditing, taxation, and management accounting and at least 24 semester hours in business courses (other than accounting) at the undergraduate and/or graduate level.