



*The Bachelor of Science/Masters in Accountancy Bridge Program for MACC
and MU*

This agreement provides students who have earned an **Associate of Arts** the opportunity to complete the 150-hour program in the School of Accountancy of the College of Business to obtain a **Bachelor of Science in Accountancy/Master of Accountancy degree** at MU. The 150-hour Program is a prestigious program that allows students to earn their Bachelor of Science in Accountancy and their Master of Accountancy degrees in five years. The bachelors portion of the program is the first 120 hours and the graduate portion is the final 30 hours in the program. Students must complete the entire 150-Hour program to earn their bachelors and masters degrees; MU does not grant bachelors degrees only in Accountancy. Any Community College student who has earned an Associate in Arts under this agreement is guaranteed that MU will accept designated freshman and sophomore business credits and all general education credits and will apply such to the Bachelor of Science in Accountancy/Master of Accountancy degree in a manner consistent with the treatment of native students.

Admission and Transfer of Credit

A maximum of 64 credit hours will be accepted by MU from MACC to be applied to the Bachelor of Science in Accountancy/Master of Accountancy degree. Students must complete 30 of the last 36 hours of courses in residence at MU, enrolled in the School of Accountancy of the College of Business.

Undergraduate admittance to the 150-hour accountancy program requires completion of a minimum of 54 semester hours of college credit with at least a 3.0 cumulative GPA for all course work attempted at all colleges or universities attended. Beginning FS2004, any student who begins college FS2004 will need a 3.0 cumulative GPA of record (UM GPA). Students must be in residence full-time (at least 12 hours) at MU for one semester before they can apply to the upper level degree program. Moreover, the course work completed must include the following pre-accountancy courses (or their equivalents):

Acct. 2036 (or Acct 2136H), Accounting I;
Acct. 2037 (or Acct 2137H), Accounting II;
Econ 1014 or 1024 Microeconomics and Econ 1015 Macroeconomics OR,
Econ 1051H (Honors Macroeconomics and Microeconomics);
English 1000, Exposition and Argumentation;
Mgmt 1010, Contemporary Business Practices;
Math 1300, Finite Mathematics;
Math 1320, Elements of Calculus; and
Stat 2500, Introduction to Probability and Statistics I.

The School of Accountancy in the College of Business has enrollment limits, as provided for in the Undergraduate Catalog. Accordingly, the School of Accountancy in the College of Business adheres to the following policies for admission to the 150-Hour Program in Accountancy:

3.0 cumulative GPA of record (UM GPA) beginning FS2004 to present
3.0 GPA in each of Acct 2036/Acct 2136H and Acct 2037/2137H, and a
3.0 average GPA over the set of specified pre-accountancy courses identified in the Undergraduate Catalog.

Admission decisions are made in the spring for **fall admissions only**. **Meeting the minimum requirements does not guarantee admission.** Admission cutoffs are revised each year in order to control accountancy undergraduate enrollment at a maximum of 120 students, the limit that can be served with current authorized faculty staffing and still maintain program quality. Students meeting the minimum requirements are selected for admission based on their ranking on overall cumulative GPA and secondarily on their ranking on average GPA for the set of pre-accountancy courses until the enrollment limit for that year is reached. Admission is very competitive; in recent years an overall cumulative GPA of well above a 3.0 was necessary to be admitted to the 150-Hour Program.

Program Plan

Students falling under this program articulation agreement will be responsible for successful completion of the following requirements.

Years One and Two: Moberly Area Community College – Associate of Arts Degree

YEAR ONE	Hours	YEAR TWO	Hours
First Semester:		Third Semester:	
LAL101 English I	3	LAL120 American Literature Survey to 1870 (or other Literature course)	3
MTH140 College Algebra	3	Humanities Elective	3
PSC103 Functions and Policies of American Govt.	3	BUS100 Introduction to Business	3
ECN101 Macroeconomics	3	BIO101 Biology	4
SPK101 Public Speaking	3	(or other BIO*** with lab)	
SKL101 College Orientation	1	ACC101 Elementary Accounting I	3
	16		16
Second Semester:		Fourth Semester:	
CIS105 C++ Programming or		PSY101 General Psychology or	
CIS135 Visual Basic Programming	3	SOC101 Sociology	3
LAL102 Exposition	3	MTH215 Introduction to Probability and Statistics	3
ECN102 Microeconomics	3	ACC102 Accounting II	3
PHI152 Introduction to Ethics	3	PHY120 Foundations of Chemistry	5
MTH201 Analytic Geometry and Calculus I	5	(or other PHY***)	
	17	Humanities Elective	3
			17
		Subtotal: 64 hours at MACC	

Years 3, 4 and 5 at MU

Philosophy 1000, 1100, or 1200	3**	Accy 3326 Fin Acct Theory & Pract I	3
Communication 1200	3**		3
Six hours of Psych or 6 hours of Sociology	6**	Accy 3328 Acct Information Systems	3
*Math 1300 Finite Mathematics	3		3
*Math 1320 Elements of Calculus	3	Accy 3346 Fin Acct Theory & Pract II	3
Mgmt 1010 Cont. Business Practices	1		3
Stat 2500 Intro To Probability & Stats I	3	Accy 3347 Cost & Managerial Acct	3
Stat 3500 Intro To Probability & Stats II	3	Accy 4353 Intro to Taxation	3
	3		
Accy 2258 Computer Based Data Sys.	3	Accy 4365/7365 Govt. Acct & Budgeting	6
	3		5
CECS 1040 Intro Prob Solve & Progm	3	Accy 4384/7384 Auditing Theory & Pract I	3
	3		3
Econ 3229 Money & Banking	3	Mgmt 4970 Strategic Management	12
	3	(Capstone course – required for	9
Mgmt 3000 Funds. of Management		grad.)	
	3	Professional Electives	
Mktg 3000 Principles of Marketing		Electives	
Fin 3000 Corporate Finance		Accy 8450 Acct & Bus Strategic Analysis	

Mgmt 3540 Intro to Business Law Econ 4351 Intermediate Price Theory or Econ 3251 Theory of the Firm	Mgmt 4010/7010 Operations Mgmt Acct Electives Bus Electives Minimum number of credits—150 hours
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*These courses are not required if Math 1500 (MAT 180) with a C- or better requirement is met.

**These are degree specific requirements – must be fulfilled if not taken for completion of AA degree. Check equivalencies for correct classes. Two electives must be approved by advisor so that the international studies component requirement is met. One business course at MU must be designated as a Writing Intensive course (WI).

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SCHOOL OF ACCOUNTANCY

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