MBA IN ACCOUNTING

Candidates must be pursing a Canisius BS in Accounting to be eligible for this program.

The Master Business Administration in Accounting (150 hour program) meets the NYS educational requirement for 150 hours for certification as a NYS CPA. Under present education requirements of the State of New York, students are eligible to sit for the NYS CPA examination upon completing their 120 hour program (BS in Accounting) with the completion of Auditing. Students must have 150 hours to secure the educational requirements for NYS CPA licensure with the completion of Auditing.

Students will apply for the MBAA 150 hour program in the fall semester of their junior year. In their senior year, students will start taking classes at the MBA level. After graduating with a BS in Accounting, with a minimum QPA of 2.0 in all courses and the required 2.0 in accounting/business law courses, students will start the graduate portion of their program (MBAA). Students will be graduate students and pay student graduate tuition rates. Graduate tuition is charged per credit hour.

Licensure Disclosure

Canisius College cannot determine whether completion of this program would be sufficient to meet licensure requirements outside of New York State for the intended occupation. We advise you to contact your state licensing board or appropriate licensing entity (https://wiki.canisius.edu/x/HxiBBQ/) to determine whether the program meets requirements for Professional Licensure in the state where you are located or the state in which you intend to pursue licensure. Please contact the associate dean of your school if you have further questions.

Admission Requirements

Students entering this program must have a bachelor’s degree in accounting from Canisius College to start the graduate portion of their program (MBAA). This program meets the NYS educational requirement for 150 hours for certification as a NYS CPA.

Students should apply in the fall semester of their junior year. Applications can be secured in the Graduate Business Office and informational sessions will be held in the fall semester.

The MBAA Admissions Committee takes a holistic approach in evaluating an application for admission. The committee takes into consideration the undergraduate QPA, the scores on the Graduate Management Admission Test (GMAT). The Graduate Record Exam (GRE) will not be accepted.

The Admissions Committee, in its decisions, takes into consideration the undergraduate QPA, accounting GPA and the scores on the Graduate Management Admission Test (GMAT). Admissions: (10 x Accounting GPA + 10 x Overall GPA + GMAT = 1000. (Expected minimum Accounting GPA of 2.75 : Minimum Overall GPA of 3.0 and GMAT of 500). Applicants should plan to take the GMAT. Information is available online about the GMAT. (http://www.mba.com)

GMAT Waiver - Students are eligible for a GMAT waiver based on the following criteria:
1. GPA of 3.2 in all courses
2. GPA of 3.0 in all accounting courses including business law
3. A minimum grade of C- in ACC 301 and ACC 302

Students who do not meet the criteria for acceptance into the MBAA 150 hour program are eligible for the 150 hour undergraduate program in Professional Accounting by completing all undergraduate courses.

Registration for courses in the MBAA

Upon acceptance, students will be contacted by the Graduate Business Office for registration for their first fall semester in the MBAA Program. Students will still secure advising for registration for the spring semester of their senior year. Interested candidates will register for their required accounting courses and will be changed to the graduate sections at the time of acceptance. Graduate sections for the accounting courses meet at the same times as the undergraduate sections.

Students must take the following courses in their senior year:

Accounting requirements:
- ACC 715 for ACC 415 (fall only)
- ACC 716 for ACC 416 (spring only)
- ACC 721 for ACC 421 (spring only)
- ACC 725 for ACC 425 (fall only)
- ACC 751 for ACC 451 (fall only)

Business requirements:
- MGT 507 for MGT 325 (fall or spring)
- MGT 690 for MGT 446 (fall or spring)

Please note, D grades are not awarded at the graduate level.

Academic Standing

For the undergraduate portion of the MBAA 150 hour program students should review the probationary and dismissal policies in the undergraduate catalog for BS/BA candidates.

For the graduation portion of the program students can be

Students must have CGPA of 3.0 to graduate

A student is placed on academic probation if:
1. After completion of six hours of course work, the student’s cumulative grade point average is 2.0 or lower,
2. Any time after completion of nine or more hours of course work, the cumulative grade point average is below a 3.0 or lower.

A student may be dismissed from the program if:
1. After completion of six hours of course work, subsequent to being placed on academic probation, the cumulative grade point average is less than 2.0,
2. After completion of at least 18 hours of course work, the cumulative grade point average is less than 3.0. A student may be dismissed without having been placed on probation first.

Curriculum

Please note that the following is the complete curriculum for the 5-year program that leads to a BS in Accounting and an MBA in Accounting.

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All undergraduate students must complete either the Canisius Core Curriculum (http://catalog.canisius.edu/undergraduate/academics/...
curricular-information/core-curriculum/) or the All-College Honors Curriculum (http://catalog.canisius.edu/undergraduate/academics/curricular-information/all-college-honors-program/). Many schools refer to their college-wide undergraduate requirements as ‘general education’ requirements. We believe that the core curriculum and the honors curriculum are more than a series of required classes; they provide the basis for a Jesuit education both with content and with required knowledge and skills attributes that are central to our mission.

**Free Electives**

Students may graduate with a bachelor’s degree with more but not less than 120 credit hours. Free electives are courses in addition to the Canisius Core Curriculum or All-College Honors Curriculum and major requirements sufficient to reach the minimum number of credits required for graduation. The number of credits required to complete a bachelor’s degree may vary depending on the student’s major(s) and minor(s).

**Learning Goals & Objectives**

**Learning Goal 1**

Graduates will know how financial information is measured and reported to external users.

Students will:

- Objective A: Calculate financial ratios and performance measures and analyze the results;
- Objective B: Apply current principles of accounting to the measurement and reporting of financial accounting information;
- Objective C: Apply taxation regulations in the measurement and reporting of information to governmental entities;
- Objective D: Explain the processes/principles related to providing assurance as to the integrity of the reporting process.

**Learning Goal 2**

Graduates will know how companies evaluate internal controls for the aggregation of financial information, and compare/contrast the impact of alternative business decisions on future company performance.

Students will:

- Objective A: Explain the budgeting process and analyze business decisions related to the budgets prepared;
- Objective B: Apply concepts related to accounting system controls.

**Courses**

**MBA Courses Taken in 4th Year**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MGT 507</td>
<td>Operations Planning and Control</td>
<td>3</td>
</tr>
<tr>
<td>MGT 690</td>
<td>Strategic Management and Leadership</td>
<td>3</td>
</tr>
<tr>
<td>ACC 715</td>
<td>Basic Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACC 716</td>
<td>Advanced Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACC 721</td>
<td>Advanced Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACC 725</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACC 727</td>
<td>Advanced Audit</td>
<td>3</td>
</tr>
</tbody>
</table>

**Graduate Portion - courses taken in 5th year**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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</thead>
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<tr>
<td>MGT 502</td>
<td>Leadership in Organizational Behavior</td>
<td>3</td>
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<tr>
<td>FIN 508</td>
<td>Corporate Finance</td>
<td>3</td>
</tr>
<tr>
<td>MKT 630</td>
<td>Marketing Strategy</td>
<td>3</td>
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<tr>
<td>MBA Finance Elective</td>
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<td>3</td>
</tr>
<tr>
<td>MGT 641</td>
<td>Human Resource Management</td>
<td>3</td>
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<tr>
<td>ACC 726</td>
<td>Information Systems Auditing</td>
<td>3</td>
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<tr>
<td>ACC 751</td>
<td>Seminar in Accounting Theory</td>
<td>3</td>
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<tr>
<td>Two MBA Electives</td>
<td></td>
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</tbody>
</table>

**Total Credits**

150-153

Please note that this curriculum involves 150-153 credits that fulfills the 120 credits required for a BS degree, 48 graduate credits required for the MBAA, and 150+ total credits for the CPA requirements.