

DEPARTMENT OF ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS

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The goal of the accounting program is to prepare graduates to enter the accounting profession in public accounting, industry, or the public sector. The department offers two degrees: a Bachelor of Science in business, major in accounting; and a master of accountancy. The accounting program is fully accredited by AACSB International.

The department's mission is to provide an engaging learning environment that prepares our undergraduate accounting and Master of Accountancy students to be successful accounting professionals who exhibit high ethical standards. As a land grant university, we have a primary responsibility to serve the citizens of Idaho and the region through scholarly and outreach activities.

We accomplish this mission by:

- Delivering a high quality program of accounting studies that encompasses the relevant features of a dynamic accounting and business environment.
 - For undergraduate students, deliver general preparation in accounting to provide a foundation for future study or employment.
 - For graduate students, build upon the foundation to prepare for an accounting career.
- Providing experiential learning opportunities for our students.
- Engaging in research that makes meaningful contributions to accounting practice and accounting education.
- Delivering and supporting outreach programs that build on our competencies within the college and meet the needs of our stakeholders.
- Sharing our accounting expertise in support of our state, our professions and the academic community.

The department has adopted the CBE Learning Goals for the undergraduate accounting majors (See College of Business and Economics (<https://catalog.uidaho.edu/colleges-related-units/business-economics/>) Part IV of this catalog). Undergraduate accounting majors will also acquire specific knowledge in financial reporting, cost and managerial accounting, taxation, and auditing. The Master of Accountancy (MACCT) Learning Goals mirror the College of Business and Economics learning goals. These goals are:

- Professional Accounting Knowledge - MACCT students will acquire advanced accounting knowledge to prepare them for the accounting profession or further graduate work;
- Critical Thinking and Ethical Problem Solving - MACCT students will demonstrate critical thinking skills necessary for identifying and addressing complex situations in accounting-related areas including ethical dilemmas;

- Research Skills - MACCT students will be able to locate appropriate information, apply the rules or standards to a set of facts, and make an appropriate recommendation regarding a course of action;
- Communication – MACCT students will enhance their ability to effectively communicate through oral presentations and professional writing assignments;
- Clarify purpose and perspective – MACCT students will have opportunities for experiential learning, relationship development, and appreciation of global perspectives;
- Teamwork and Collaboration –MACCT students will have opportunities to enhance their ability to interact in teams.

The M.Acct. degree program has primary emphasis areas that include auditing and financial accounting, corporate accounting management and controllership, government and not-for-profit fiscal management, international accounting, accounting information systems analysis and design, and taxation. Other emphasis areas or tracks are permitted, subject to approval by the departmental graduate committee.

Admission to the M.Acct. degree requires

1. a B.S., B.A., or B.B.A. degree from an accredited college or university,
2. an undergraduate grade-point average of at least 3.00, and
3. a minimum TOEFL score of 550 (if applicable).

The department, in conjunction with the College of Law, offers a concurrent J.D./M.Acct. degree. See the College of Graduate Studies (<https://catalog.uidaho.edu/colleges-related-units/graduate-studies/>) and the College of Law (<https://catalog.uidaho.edu/colleges-related-units/law/>) sections for additional information on graduate/law concurrent degrees.

Majors

- Accounting (B.S.Bus.) (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/accounting-bsbus/>)
- Management Information Systems (B.S.Bus.) (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/management-information-systems-bsbus/>)

Minors

- Accounting Minor (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/accounting-minor/>)

Certificates

- Business Analytics Undergraduate Academic Certificate (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/business-analytics-undergraduate-certificate/>)
- Enterprise Systems Integration Undergraduate Academic Certificate (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/enterprise-systems-integration-undergraduate-academic-certificate/>)
- Technical Program Management Undergraduate Academic Certificate (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/technical-program-management-undergraduate-academic-certificate/>)

Accounting Graduate Program

Candidates must fulfill the requirements of the College of Graduate Studies and the Department of Accounting. See the College of Graduate Studies (<https://catalog.uidaho.edu/colleges-related-units/graduate-studies/>) section for the general requirements applicable to the M.S. degree. See Concurrent Degrees (<https://catalog.uidaho.edu/colleges-related-units/law/concurrent-degrees/>) for information about the concurrent J.D./M.Acct degree.

- Accountancy (M.Acct.) (<https://catalog.uidaho.edu/colleges-related-units/business-economics/accounting-management-information-systems/accountancy-macct/>)