ACCOUNTING, MSA

The Master of Science in Accountancy is an advanced professional degree that offers students the opportunity to develop substantive knowledge, skills, and abilities in accounting. It allows students without undergraduate degrees in accounting to combine their diverse backgrounds with a graduate degree in accounting.

Program Learning Goals
Consistent with the School's mission, students in the program will:

• Develop advanced knowledge and understanding of accounting concepts, the regulatory environment, and professional practice issues and challenges;
• Enhance their critical thinking skills and develop the ability to apply advanced knowledge of accounting concepts, principles and practices in innovative ways;
• Develop the ability to research accounting issues and write research reports that incorporate qualitative and quantitative data analysis and integrate information from multiple sources;
• Demonstrate effective written and oral communication skills;
• Understand and appreciate the role of information technology in contemporary accounting, research, and decision-making; and
• Understand and appreciate the significance of ethics, professionalism, and social responsibility in accounting.

Admission Requirements

• Graduate School application and fee
• Official transcripts from each institution attended
• GMAT (https://www.mba.com/) (score of 500 or better preferred), GRE (https://www.ets.org/gre/), LSAT (https://www.lsac.org/lsat/), PCAT (http://pcatweb.info/), or MCAT (https://students-residents.aamc.org/applying-medical-school/taking-mcat-exam/) score. A test waiver may be approved based on prior advanced degree or three or more years of work experience. Consult with the CBA advising office for more information.
• Letter of Intent
• Resume

Application Deadline

• August 1 for Fall enrollment
• December 1 for Spring enrollment
• May 1 for Summer enrollment

International Student Applications
I-20 forms used for visa approval are processed by UA student immigration services in the International Center: https://www.uakron.edu/international/. Proof of English Language Proficiency is required by producing an acceptable TOEFL or IELTS score.

Students currently admitted to this program may have different course requirements than those listed here. Refer to your official Program Checklist and DPR in My Akron for your program requirements.

Degree Offered: MS Accountancy

Program Contact: gradbusiness@uakron.edu

The Program

Individuals with a non-business undergraduate degree from a regionally accredited institution or international equivalent must take the Pre-MSA Foundation Courses and the Pre-MSA Financial Reporting Courses. Individuals with a non-accounting business undergraduate degree from a regionally accredited institution or international equivalent must take the Pre-MSA Financial Reporting Courses. Students who have completed similar courses at the undergraduate or graduate level may apply for waivers.

Pre-MSA Foundation Courses

All foundation courses must be taken prior to courses in the MSA program. An exception to this policy may be made for students who have received waivers from foundation courses.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>6200:524</td>
<td>Business Law</td>
<td>3</td>
</tr>
<tr>
<td>6400:602</td>
<td>Managerial Finance</td>
<td>3</td>
</tr>
<tr>
<td>6200:550</td>
<td>Advanced Applied Analytics &amp; Decision Analysis</td>
<td>3</td>
</tr>
<tr>
<td>6500:601</td>
<td>Business Analytics and Information Strategy</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Total Hours</td>
<td>12</td>
</tr>
</tbody>
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Pre-MSA Financial Reporting Courses

All Pre-MSA Financial Reporting Courses with the exception of 6200:540 Assurance Services and Professional Responsibilities must be completed prior to taking courses in the MSA program.

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>6200:621</td>
<td>Corporate Accounting &amp; Financial Reporting I</td>
<td>3</td>
</tr>
<tr>
<td>or 6200:321</td>
<td>Financial Reporting and Analysis I</td>
<td></td>
</tr>
<tr>
<td>6200:622</td>
<td>Corporate Accounting &amp; Financial Reporting II</td>
<td>3</td>
</tr>
<tr>
<td>or 6200:322</td>
<td>Financial Reporting and Analysis II</td>
<td></td>
</tr>
<tr>
<td>6200:610</td>
<td>Process Analysis &amp; Cost Management</td>
<td>3</td>
</tr>
<tr>
<td>or 6200:301</td>
<td>Cost Management and Control</td>
<td></td>
</tr>
<tr>
<td>6200:540</td>
<td>Assurance Services and Professional Responsibilities</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Total Hours</td>
<td>12</td>
</tr>
</tbody>
</table>

Students in the MSA must complete a total of 30 credits from the groups of courses listed below. At least 21 credits must be at the 600-level; a minimum of 15 credits must be graduate accounting (6200) courses, and at least 12 credits must be 600-level accounting (6200) courses.

Elective Courses - Choose two of the following (6 credits)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>6200:570</td>
<td>Governmental Accounting</td>
<td></td>
</tr>
<tr>
<td>6200:629</td>
<td>Tax Crimes and Forensics</td>
<td></td>
</tr>
</tbody>
</table>
Admission Policy

To be considered for acceptance to one of the graduate programs in the College of Business (CoB) at The University of Akron, the following admission criteria are examined:

- A preferred minimum of 3.0 GPA, on a 4.0 scale, from an accredited undergraduate program.
- For those that have lower than a 3.0 GPA, individual consideration may be made based upon the GMAT, GRE, or equivalent scores.
- For those that have a 3.0 GPA or higher, but lack three years of work experience, a GMAT score of 500 or higher is preferred to indicate potential success in the graduate program.
- Admittance without a GMAT test requirement may be granted to those holding a graduate degree from an accredited university or those with three or more years of professional work experience beyond the earned bachelor’s degree.
- Applicants holding a degree from outside the United States and with an academic standing of first or high second class, satisfactory evidence of competence in English (i.e., TOEFL score of 79 or above or IELTS score of 6.5 or above) is required.
- In all situations, when the graduate committee has reservations about the potential success of a candidate, a GMAT score may be required.
- For those that are admitted on a provisional basis (less than complete acceptance), the course grades and overall GPA will be examined to determine if the student may continue with graduate coursework.

Even though an applicant is eligible for consideration, an offer of admission is not guaranteed. Since staff, facilities, and resources are limited, a determination will be made as to the number of applicants that can be adequately served among those eligible for admission. As a result, offers of admission may be limited to only the most qualified of eligible applicants as determined by the College of Business Graduate Committee. The committee considers the following factors: difficulty of the applicant’s undergraduate program; length of time and activities since graduation; and the percentile ranking on standardized entrance exams (e.g., GMAT, GRE, etc.).

Those applicants previously denied admission may, upon presentation of new information, be reconsidered. The applicant must petition the College of Business Graduate Committee in writing and provide those reasons relevant to the situation which demonstrate the likelihood of success. In all cases, the burden of proof is on the applicant.

Under the regulations of the Graduate School, eligible applicants who have been extended an offer of admission by the CoB Graduate Admissions Committee are recommended to the Dean of the Graduate School for either “full” or “provisional” graduate status. Students admitted with “provisional” status who have not attained an overall 3.0 GPA upon completion of 12 graduate credits will be dismissed from the program. Official admission decisions will come from the Dean of the Graduate School.

Procedure

All official test score reports should be sent to the Graduate School. The GMAT is administered world-wide and the applicant should register for it sufficiently in advance to the filing of the graduate application to avoid delay of evaluation of the application for admission. Those who have test scores more than five years old are normally required to retake the exam. GRE and other tests scores should also be sent to the Graduate School as outlined above.

The CoB Graduate Admissions Committee meets monthly and considers all completed applications on hand at the time of each meeting. Applicants will be informed of admission decisions once the Dean of the Graduate School has acted upon the recommendation of the CoB Admissions Committee.

Degree Requirements

To be awarded any master’s degree from the College of Business, a student must (https://bulletin.uakron.edu/graduate/masters-degree-requirements):

- Meet the time and grade-point requirements of the Graduate School.
- Complete the minimum credits in each of the degree program descriptions.
- Complete all course and program requirements of applicable master’s program.

Questions regarding these Policies, Procedures, and Requirements may be sent via e-mail to gradbusiness@uakron.edu (grad.cba@uakron.edu). Further information may be found at the College of Business website: https://www.uakron.edu/cba/.

Transfer Policy

The College of Business will permit will permit up to one-third of program credits of comparable graduate credits to be transferred in a graduate business program. These credits must be pre-approved by the CoB Director of Graduate Programs. This policy also applies to those students pursuing additional graduate degrees.

Additional Degrees

For a student who has already obtained one master’s degree in business, it is possible to pursue another degree in the college provided that:

1. The program must be unique from the earlier degree program(s).
2. The desired program (degree requirements) is specifically approved in advance by the CoB Director of Graduate Programs; and
3. No fewer than 20 new credits are earned for the second degree.
**Graduate Internships**

It is preferred that all full-time CoB graduate students without extensive work experience participate in an internship to gain practical experience in the field of study. The internship may be paid or unpaid. Students admitted to programs requiring internships must participate in an internship as outlined in the program requirements.