ACCOUNTING

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. The program offers students flexibility to combine their accounting backgrounds with coursework in information systems and finance. It also 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.

The Program
Individuals with a non-accounting undergraduate business degree from a regionally accredited institution or international equivalent or individuals with a non-business degree from a regionally accredited institution or international equivalent must complete all Pre-MSA foundation courses and Pre-MSA financial reporting courses listed below. Students who have completed similar courses at the undergraduate or graduate level may apply for waivers. Applications for waivers will be reviewed on a case-by-case basis, considering such factors as the student’s background, work experience, institution, grades earned, and date when similar courses were taken. Documented guidance on sequencing MSA courses available through the School of Accountancy.

Pre-MSA Foundation Courses - 12 credits
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.

• 6200:603 Accounting Decision Support Systems (3 credits)
• 6400:602 Managerial Finance (3 credits)
• 6400:622 Business Law and Regulation (3 credits)
• 6500:601 Business Analytics and Information Strategy (3 credits)

Pre-MSA Financial Reporting Courses - 12 credits
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.

• 6200:621 Corporate Accounting & Financial Reporting I (3 credits) or
• 6200:321 Financial Reporting and Analysis I (3 credits)
• 6200:622 Corporate Accounting & Financial Reporting II (3 credits)
• 6200:322 Financial Reporting and Analysis II (3 credits)
• 6200:610 Process Analysis & Cost Management (3 credits) or
• 6200:301 Cost Management and Control (3 credits)
• 6200:540 Assurance Services and Professional Responsibilities (3 credits)

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.

Group A: Accounting and Assurance Core - 12-15 credits

• 6200:615 Enterprise Systems & Internal Control (3 credits)
• 6200:637 Contemporary Accounting Issues (3 credits)
• 6200:658 Enterprise Risk Assessment and Assurance (3 credits)
• 6200:660 Accounting and Assurance Project (capstone course) (3 credits)
• 6200:520 Advanced Financial Reporting and Analysis* (3 credits)

* All courses in this group are required, except for 6200:520 Advanced Financial Reporting and Analysis. Students who have completed a similar advanced accounting course at the undergraduate level must take a different course.

Group B: Taxation Core - 3-6 credits

• 6200:627 Federal Taxation (3 credits) or
• 6200:531 Business Entity Taxation* (3 credits)
• 6200:628 Tax Research (3 credits)
• 6200:631 Corporate Taxation I (3 credits)

* Students are required to take a different taxation course if they have completed the equivalent of 6200:627 Federal Taxation or 6200:531 Business Entity Taxation. Students are required to complete at least one course but no more than two courses in the taxation core.

Group C: Accounting Electives - 0-6 credits

• 6200:554 Information Systems Security (3 credits)
• 6200:570 Governmental Accounting (3 credits)
• 6200:629 Tax Crimes and Forensics (3 credits)
• 6200:659 Assurance Services and Data Mining (3 credits)

These electives are open only to students who have not previously completed similar courses.

Group D: Information Systems Electives - 0-12 credits

• 6500:520 Data Networks & Security (3 credits)
• 6500:643 Analysis & Design of Business Systems (3 credits)
• 6500:641 Business Database Systems (3 credits)
• 6500:645 Software Development and Quality Assurance (3 credits)
• 6500:678 Project Management (3 credits)

The School of Accountancy may approve or substitute other relevant information systems courses not listed in Group D above.
Group E: Finance Electives - 0-15 credits

- 6400:631 Financial Markets & Institutions (3 credits)
- 6400:645 Investment Analysis (3 credits)
- 6400:674 Strategic Financial Decision Making (3 credits)
- 6400:678 Capital Budgeting (3 credits)

The School of Accountancy may approve or substitute other relevant finance courses not listed in Group E above.

Admission Requirements

- Graduate School application and fee
- Official transcripts from each institution attended
- GMAT (score of 500 or better preferred), GRE, LSAT, PCAT, or MCAT scores
- Two letters of recommendation
- Statement of purpose
- Resume

Application Deadline

- July 15 for Fall enrollment
- November 15 for Spring enrollment
- April 15 for Summer enrollment

International Student Applications

It is recommended that international students apply one month prior to these dates to allow time for admission and I-20 visa processing. I-20 forms are processed by UA Immigration Services in the International Center, Buchtel Hall, Suite 202. 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: grad.cba@uakron.edu