

ACCOUNTING - M.S.A.

College of Business Administration
 Department of Accounting
 550 Business Administration Building
 Kent Campus
 330-672-2545
 accounting@kent.edu
 www.kent.edu/business/accounting

Description

The Master of Science in Accounting degree is for students interested in specializing in accounting. The combination of coursework in accounting and various business disciplines, provides students with a strong theoretical foundation in accounting, as well as an understanding of the practical applications of the discipline. The program also emphasizes the development of communication, interpersonal and analytical problem-solving skills through the use of case studies, team and individual projects and accounting and auditing computer applications. Upon completion and 150 credit hours, students should be considered as having met the educational requirement for sitting for the CPA exam in Ohio¹. Students will also meet the education requirements to sit for various other accounting certifications.

¹ Please refer to the most recent academic requirements for admission to the CPA exam issued by the Accountancy Board of Ohio.

Fully Offered At:

- Kent Campus

Accreditation

AACSB International - The Association to Advance Collegiate Schools of Business

Admission Requirements

- Bachelor's degree from an accredited college or university for unconditional admission
- Minimum 3.000 undergraduate GPA on a 4.000 point scale for unconditional admission
- Minimum 3.000 accounting GPA, if applicable
- Official transcript(s)
- Minimum 500 overall GMAT, minimum 40th percentile in verbal and quantitative sections¹
- Résumé
- Goal statement
- Three letters of recommendation
- English language proficiency - all international students must provide proof of English language proficiency (unless they meet specific exceptions) by earning one of the following:
 - Minimum 550 TOEFL PBT score (paper-based version)
 - Minimum 79 TOEFL IBT score (internet-based version)
 - Minimum 77 MELAB score

- Minimum 6.5 IELTS score
- Minimum 58 PTE score

For more information about graduate admissions, please visit the Graduate Studies admission website. For more information on international admission, visit the Office of Global Education's admission website.

¹ GMAT requirement will be waived for recent (within five years) Kent State University undergraduate accounting graduates with a minimum 3.500 overall GPA and a minimum 3.500 accounting major GPA (includes ACCT 23020 and ACCT 23021 and all attempts of upper-division ACCT courses). Effective Spring 2020, GMAT requirement will be waived for recent (within 5 years) Kent State University undergraduate accounting graduates with a minimum 3.200 accounting major GPA. The GMAT requirement may be similarly waived for recent (within five years) non-KSU graduates, subject to approval by the Accounting Department.

Program Learning Outcomes

Graduates of this program will be able to :

1. Take and pass the Uniform CPA Examination.
2. Obtain a position in the accounting profession.
3. Analyze, evaluate and report on complex accounting and economic transactions using the accounting framework.
4. Apply research and analytical skills to solve accounting problems.
5. Analyze the issue, apply an ethical framework and develop a resolution, given an ethical dilemma in an accounting setting.
6. Effectively communicate using oral and written communication skills in a business setting.

Program Requirements

Major Requirements

Code	Title	Credit Hours
Major Requirements		
ACCT 53009	ACCOUNTING DATA ANALYTICS ¹	3
ACCT 53020	ADVANCED FINANCIAL ACCOUNTING ¹	3
ACCT 53033	INCOME TAXATION II - ENTITY TAXATION ¹	3
ACCT 63022	PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING	3
Accounting Elective, choose from the following: ²		9
ACCT 53013	ADVANCED MANAGEMENT ACCOUNTING	
ACCT 53095	SPECIAL TOPICS: ACCOUNTING	
ACCT 63024	INFORMATION TECHNOLOGY AUDIT: CONTROLS AND ANALYTICS	
ACCT 63025	ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS	
ACCT 63031	ADVANCED AUDITING THEORY AND PRACTICE	
ACCT 63042	TAXATION OF CORPORATIONS AND SHAREHOLDERS	
ACCT 63043	TAXATION OF PARTNERSHIPS AND PARTNERS	
ACCT 63045	TAX RESEARCH AND PLANNING	
Non-Accounting Business Electives, choose from the following: ³		9
ECON 62054	ECONOMETRICS I	
FIN 66061	FINANCIAL MANAGEMENT I	
FIN 66062	FINANCIAL MANAGEMENT II	

FIN 66064	INTERNATIONAL FINANCIAL MANAGEMENT
FIN 66066	ADVANCED SECURITY AND INVESTMENT THEORY
MIS 64018	QUANTITATIVE MANAGEMENT MODELING
MIS 64036	BUSINESS ANALYTICS
MIS 64037	ADVANCED DATA MINING AND PREDICTIVE ANALYTICS
MIS 64038	ANALYTICS IN PRACTICE
MIS 64082	DATABASE MANAGEMENT AND DATABASE ANALYTICS
MIS 64185	BUSINESS STRATEGY

Minimum Total Credit Hours: 30

- ¹ If an M.S.A. student successfully completed ACCT 43009, ACCT 43020 and ACCT 43033 as a Kent State accounting undergraduate (or completed comparable classes in another accounting undergraduate program), they will not be required to complete the required comparable graduate courses (ACCT 53009, ACCT 53020 and ACCT 53033) for the M.S.A. degree. Rather, the student will substitute an additional accounting elective for each waived course.
- ² Students are encouraged to structure a concentration tailored to their needs.
- ³ During the admission evaluation, the M.S.A. program coordinator may require students to take other non-accounting graduate business courses depending on the undergraduate courses the student has previously taken.

Graduation Requirements

Additional coursework may be required for the M.S.A. degree if the student does not have an undergraduate degree in accounting.