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, with the option of an internship, 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 will be considered as having met the educational requirement for sitting for the CPA exam in Ohio.

The Accounting major includes the following optional concentrations:

• The **Assurance Services** concentration allows students to specialize their degree with courses in advanced auditing and information technology auditing. Graduates are prepared for responsible leadership positions in public, corporate, nonprofit and government accounting.

• The **Taxation** concentration allows students to specialize in corporate and partnership taxation and tax planning. Graduates are prepared for responsible leadership positions in public, corporate, nonprofit and government accounting.

Students may also structure a course of study tailored to their needs by blending the two concentrations and accounting electives.

Fully Offered At:
• Kent Campus

Accreditation
AACSBI, International - The Association to Advance Collegiate Schools of Business

Admission Requirements
• Bachelor's degree from an accredited college or university for unconditional admission
• Minimum 3.00 GPA on a 4.00 point scale for unconditional admission
• Minimum 3.00 accounting GPA, if applicable
• Official transcript(s)
• Minimum 500 overall GMAT, minimum 40th percentile in verbal and quantitative sections
• 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).

Program Learning Outcomes
Graduates of this program will be able to:
• Take and pass the Uniform CPA Examination.
• Obtain an initial position in the accounting profession.
• Analyze, evaluate and report on complex accounting and economic transactions using the accounting framework.
• Apply research and analytical skills to solve accounting problems.
• Analyze the issue, apply an ethical framework and develop a resolution, given an ethical dilemma in an accounting setting.
• Effectively communicate using oral and written communication skills in a business setting.

Program Requirements

Major Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
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<tbody>
<tr>
<td>ACCT 53014</td>
<td>ADVANCED ACCOUNTING SYSTEMS 1</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53020</td>
<td>CORPORATE ACCOUNTING III 1</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53033</td>
<td>INCOME TAXATION II 1</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53034</td>
<td>NONPROFIT ACCOUNTING AUDITING 1</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63022</td>
<td>PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING</td>
<td>3</td>
</tr>
<tr>
<td>ECON 62021</td>
<td>GLOBAL CONDITIONS AND MACROECONOMICS POLICY 2</td>
<td>2</td>
</tr>
<tr>
<td>FIN 66061</td>
<td>FINANCIAL MANAGEMENT I 2</td>
<td>3</td>
</tr>
<tr>
<td>MIS 64005</td>
<td>ANALYTICS FOR DECISION MAKING 2</td>
<td>2</td>
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</table>

Additional Requirements or Concentrations
Choose from the following:

• Additional Requirements for Students Not Declaring a Concentration
• Assurance Services Concentration
• Taxation Concentration

Minimum Total Credit Hours: 31
If an M.S.A. student successfully completed ACCT 43014, ACCT 43020, ACCT 43033 and/or ACCT 43034 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 53014, ACCT 53020, ACCT 53033 and/or ACCT 53034) for the M.S.A. degree. Rather, the student will substitute an additional accounting elective for each waived course.

During the admission evaluation, some or all of non-accounting (ECON, FIN, MIS) may be waived by the M.S.A. program coordinator depending on the related undergraduate courses the student has previously taken. The student will then choose other non-accounting graduate business courses to make up the required credit hours of non-accounting graduate business courses.

### Additional Requirements for Students Not Declaring a Concentration

**[MSA-ACCT]**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accounting (ACCT) Graduate Electives ¹</td>
<td>9</td>
</tr>
</tbody>
</table>

Minimum Total Credit Hours: 9

¹ With the approval of the M.S.A. coordinator, students may structure a concentration tailored to their needs by blending the two concentrations and accounting electives.

### Assurance Services Concentration Requirements

**[MSA-ACCT-ASRV]**

<table>
<thead>
<tr>
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<th>Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 63024</td>
<td>INFORMATION TECHNOLOGY AUDIT AND CONTROL</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63031</td>
<td>ADVANCED AUDITING THEORY AND PRACTICE</td>
<td>3</td>
</tr>
</tbody>
</table>

Concentration Electives, choose from the following:

<table>
<thead>
<tr>
<th>Code</th>
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<th>Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 53095</td>
<td>SPECIAL TOPICS: ACCOUNTING</td>
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<tr>
<td>ACCT 63025</td>
<td>ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63030</td>
<td>INTERNATIONAL ACCOUNTING</td>
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<tr>
<td>ACCT 63092</td>
<td>INTERNSHIP</td>
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</table>

Minimum Total Credit Hours: 9

### Taxation Concentration Requirements

**[MSA-ACCT-TAXN]**

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<tr>
<th>Code</th>
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<th>Credit Hours</th>
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<tbody>
<tr>
<td>ACCT 63042</td>
<td>TAXATION OF CORPORATIONS AND SHAREHOLDERS</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63043</td>
<td>TAXATION OF PARTNERSHIPS AND PARTNERS</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63045</td>
<td>TAX RESEARCH AND PLANNING</td>
<td>3</td>
</tr>
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Minimum Total Credit Hours: 9

**Graduation Requirements**

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