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 program is for students interested in specializing in accounting. Students take accounting courses with courses in the various business disciplines, allowing them to become well-rounded professionals. The combination of coursework 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 computers for accounting and auditing 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.

Students in the Master of Science in Accounting program have the option to select a concentration from the following:

- Assurance Services or
- Taxation.

The Assurance Services concentration allows students to specialize their degree with courses in advanced auditing and IT auditing. Graduates are prepared for responsible leadership positions in public, corporate, nonprofit and government accounting. 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 Taxation concentration allows students to specialize their degree with courses in corporate and partnership taxation and tax planning. Graduates are prepared for responsible leadership positions in public, corporate, nonprofit and government accounting. Upon completion and 150 credit hours, students will be considered as having met the educational requirement for sitting for the CPA exam in Ohio.

Fully Offered At:
- Kent Campus

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

Admission Requirements
- Minimum 3.000 overall undergraduate GPA
- Minimum 3.000 accounting GPA, if applicable
- Official transcript(s)
- Minimum 500 overall GMAT, minimum 40th percentile in verbal and quantitative sections
- Goal statement
- Three letters of recommendation
- Resume

English Language Proficiency Requirements for International Students: All international students must provide proof of English language proficiency (unless they meet specific exceptions) by earning a minimum 550 TOEFL score (79 on the Internet-based version), minimum 77 MELAB score, minimum 6.5 IELTS score or minimum 58 PTE Academic score. For more information on international admission, visit the Office of Global Education's admission website. Effective spring 2018.

GMAT requirement will be waived for recent (within 5 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, ACCT 23021 and all attempts of upper division ACCT courses).

For more information about graduate admission, please visit the Graduate Studies website.

Program Learning Outcomes
Graduates of this program will be able to:
1. Take and pass the Uniform CPA Examination.
2. Obtain an initial position in the accounting profession.
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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 53014</td>
<td>ADVANCED ACCOUNTING SYSTEMS</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53020</td>
<td>CORPORATE ACCOUNTING III</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53033</td>
<td>INCOME TAXATION II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53034</td>
<td>NONPROFIT ACCOUNTING AUDITING</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 1</td>
<td>2</td>
</tr>
<tr>
<td>FIN 66061</td>
<td>FINANCIAL MANAGEMENT 1 1</td>
<td>3</td>
</tr>
<tr>
<td>MIS 64005</td>
<td>ANALYTICS FOR DECISION MAKING 1</td>
<td>2</td>
</tr>
</tbody>
</table>

Additional Requirements or Concentrations

Choose from the following:
- Additional Major Requirements for those not choosing a concentration
- Assurance Services Concentration
- Taxation Concentration

Minimum Total Credit Hours: 31
If an M.S.A. student took ACCT 43014, ACCT 43020, ACCT 43033, or ACCT 43034 as a Kent State accounting undergraduate (or took comparable classes in another accounting undergraduate program), the normally required comparable graduate course (ACCT 53014, ACCT 53020, ACCT 53033 and ACCT 53034) will not be required in the M.S. program. Rather, the student will substitute an additional accounting elective for each such course.

During the admission evaluation, some or all of the above courses might be waived by the M.S.A. coordinator depending on the related undergraduate courses the student has previously taken. The student would then choose other non-accounting graduate business courses to make up the required 6 credit hours of non-accounting graduate business courses.

**Graduation Requirements**

Additional coursework is required if student does not have an undergraduate degree in accounting.

**Additional Major Requirements**

[BU-MSA-ACCT]

Students declaring the optional concentrations should instead take the requirements listed under those concentrations.

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

Minimum Total Credit Hours: 9

**Assurance Services Concentration Requirements**

[BU-MSA-ACCT-ASRV]

**Concentration Requirements**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</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>
<tr>
<td>Choose from the following:</td>
<td></td>
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</tr>
<tr>
<td>ACCT 53095</td>
<td>SPECIAL TOPICS: ACCOUNTING</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63025</td>
<td>ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS</td>
<td></td>
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<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**

[BU-MSA-ACCT-TAXN]

**Concentration Requirements**

<table>
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<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<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>
</tbody>
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Minimum Total Credit Hours: 9