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