ACCOUNTING - M.S.A.

College of Business Administration
Department of Accounting
www.kent.edu/business/accounting

Examples of Possible Careers*
Accountants and auditors
- 4.3% about as fast as the average
- 1,436,100 number of jobs
- $73,560 potential earnings

Financial and investment analysts, financial risk specialists, and financial specialists, all other
- 5.5% faster than the average
- 487,800 number of jobs
- $83,660 potential earnings

Contact Information
- Program Coordinator: John Rose | jrose4@kent.edu | 330-672-1108
- Director, Graduate Programs Office: Roberto Chavez | rechavez@kent.edu | 330-672-2817

Fully Offered
- Online

Admission Terms
- Fall
- Spring
- Summer

*Note
Source of occupation titles and labor data is from the U.S. Bureau of Labor Statistics’ Occupational Outlook Handbook. Data comprises projected percent change in employment over the next 10 years; nation-wide employment numbers; and the yearly median wage at which half of the workers in the occupation earned more than that amount and half earned less.

Description
The Master of Science in Accounting degree is for students interested in higher-level positions in banking, taxation, insurance or any company with a financial division. More than just focusing on debits and credits, the M.S.A. degree promotes critical thinking, hands-on application of technology, effective communication skills and ethical decision making. Graduates pursue careers in auditing, taxation, fraud investigation, law enforcement, investment banking, management and consulting. The flexible combination of required coursework in accounting and electives from a wide variety of business disciplines provides students with a strong foundation in accounting, as well as an understanding of the practical applications of the discipline across all facets of business.

Graduates of the M.S.A. degree meet the educational requirement to sit for a variety of professional certifications, including becoming a Certified Public Accountant (CPA) or Certified Management Accountant (CMA).

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

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 (effective spring 2022, Two letters of recommendation will be required)
- 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
  - Minimum 110 Duolingo English 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 Effective Spring 2022, the minimum score will no longer be required and the GMAT or GRE requirement will be waived for applicants with a recent (within five years) Kent State accounting degree and a minimum 3.200 accounting major GPA. Applicants with a recent (within five years) non-Kent State graduates, subject to approval by the Department of Accounting.

Program Learning Outcomes
Graduates of this program will be able to:
1. Analyze, evaluate and report on complex accounting and economic transactions using the accounting framework
2. Apply research and analytical skills to solve accounting problems.
3. Given an ethical dilemma in an accounting setting, analyze the issue, apply an ethical framework and develop a resolution.
4. Effectively communicate using oral and written communication skills in a business setting.
5. Assemble, cleanse and analyze the information provided by information systems, and prepare summary reports useful for business decision-making.
Professional Licensure Disclosure
This program is designed to prepare students to sit for applicable licensure or certification in Ohio. If you plan to pursue licensure or certification in a state other than Ohio, please review state educational requirements for licensure or certification and contact information for state licensing boards at Kent State's website for professional licensure disclosure.

Program Requirements
Major Requirements

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<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>
</tr>
<tr>
<td>ACCT 53020</td>
<td>ADVANCED FINANCIAL ACCOUNTING ¹</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 53033</td>
<td>INCOME TAXATION II - ENTITY TAXATION ¹</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 63022</td>
<td>PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING</td>
<td>3</td>
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Accounting Electives, choose from the following: 9-12

- ACCT 53013 | ADVANCED MANAGEMENT ACCOUNTING
- ACCT 53043 | INTERNAL AUDIT AND FRAUD EXAMINATION
- 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 63045 | TAX RESEARCH AND PLANNING

Approved Non-Accounting Business Electives, choose from the following: ²

- Economics (ECON 50000 or 60000 level) Elective Courses
- Finance (FIN 50000 or 60000 level) Elective Courses
- Management and Information Systems (MIS 50000 or 60000 level) Elective Courses

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 Non-accounting electives must be selected in consultation with the M.S.A. program coordinator.

Graduation Requirements
- Additional coursework may be required for the M.S.A. degree if the student does not have an undergraduate degree in accounting.
- ACCT 63092 cannot be used to satisfy the requirement of the Master of Science in Accounting (MSA) program.