

# ACCOUNTING - M.S.A.

Ambassador Crawford College of Business and Entrepreneurship  
 Department of Accounting  
[www.kent.edu/business/accounting](http://www.kent.edu/business/accounting)

## About This Program

Discover how Kent State’s Master of Science in Accounting degree can take your accounting career to the next level and equip you with the skills and knowledge necessary for success in the ever-evolving accounting industry. Read more...

## Contact Information

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- Connect with an Admissions Counselor: U.S. Student | International Student

## Program Delivery

- **Delivery:**
  - Fully online

## Examples of Possible Careers and Salaries\*

### 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

## Accreditation

AACSB International - The Association to Advance Collegiate Schools of Business.

\* Source of occupation titles and labor data comes 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.

For more information about graduate admissions, visit the graduate admission website. For more information on international admissions, visit the international admission website.

## Admission Requirements

- Bachelor’s degree from an accredited college or university<sup>1</sup>
- Minimum 2.750 undergraduate GPA on a 4.000-point scale

- Minimum 3.000 accounting GPA, if applicable
- Official transcript(s)
- Résumé
- Goal statement
- Two letters of recommendation
- English language proficiency - all international students must provide proof of English language proficiency (unless they meet specific exceptions to waive) by earning one of the following:<sup>2</sup>
  - Minimum 79 TOEFL iBT score
  - Minimum 6.5 IELTS score
  - Minimum 58 PTE score
  - Minimum 110 DET score

<sup>1</sup> Students who do not have an undergraduate degree in accounting or equivalent coursework are required to successfully complete four prerequisite courses: ACCT 53001, ACCT 53010, ACCT 53012 and ACCT 53041.

<sup>2</sup> International applicants who do not meet the above test scores will not be considered for admission.

## Application Deadlines

- **Fall Semester**
  - Application deadline: July 1
- **Spring Semester**
  - Application deadline: December 1
- **Summer Term**
  - Application deadline: May 1

*Applications received after these deadlines will be considered on a space-available basis.*

## Program Requirements

### Major Requirements

Code	Title	Credit Hours
<b>Major Requirements</b>		
ACCT 53020	ADVANCED FINANCIAL ACCOUNTING <sup>1</sup>	3
ACCT 53033	INCOME TAXATION II - ENTITY TAXATION <sup>1</sup>	3
ACCT 63031	ADVANCED AUDITING THEORY AND PRACTICE	3
ACCT 63050	ADVANCED ACCOUNTING ANALYTICS AND TECHNOLOGY	3
Accounting Electives, choose from the following:		6-9
ACCT 53013	ADVANCED MANAGEMENT ACCOUNTING <sup>1</sup>	
ACCT 53043	INTERNAL AUDIT AND FRAUD EXAMINATION <sup>1</sup>	
ACCT 63024	INFORMATION TECHNOLOGY AUDIT: CONTROLS AND ANALYTICS	
ACCT 63045	TAX RESEARCH AND PLANNING	
ACCT 63095	SPECIAL TOPICS IN ACCOUNTING	
Approved Non-Accounting Business Electives, choose from the following:		6-9
Business Administration Interdisciplinary (BUS) 60000-Level Courses		
Business Analytics (BA) 60000-Level Courses		
Computer Information Systems (CIS) 60000-Level Courses		
Economics (ECON) 60000-Level Courses		
Finance (FIN) 60000-Level Courses		
Human Resource Management (HRM) 60000-Level Courses		

Management (MGMT) 60000-Level Courses		
Marketing (MKTG) 60000-Level Courses		
Other non-accounting 60000-level courses with program coordinator approval		
<b>Culminating Requirement</b>		
ACCT 63022	PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING <sup>2</sup>	3
<b>Minimum Total Credit Hours:</b>		<b>30</b>

<sup>1</sup> Students who successfully completed ACCT 43013, ACCT 43020, ACCT 43033 and ACCT 43043 as a Kent State accounting undergraduate (or completed comparable classes in another accounting undergraduate program) will not take the comparable graduate courses ( ACCT 53013, ACCT 53020, ACCT 53033 and ACCT 53043) for the M.S.A. degree. Rather, they will work with their advisor to select a graduate accounting elective as a substitution for those courses.

<sup>2</sup> Students must complete a minimum 9 credit hours before taking ACCT 63022.

## Graduation Requirements

Minimum Major GPA	Minimum Overall GPA
-	3.000

- 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 any requirement for the M.S.A. degree.
- No more than one-half of a graduate student's coursework may be taken in 50000-level courses.
- Grades below C are not counted toward completion of requirements for the degree.

## 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.

## Full 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 and effective communication and ethical decision-making skills. 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)<sup>1</sup> or Certified Management Accountant (CMA).

<sup>1</sup> Refer to the most recent academic requirements for admission to the CPA exam issued by the Accountancy Board of Ohio.

## 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.