

# ACCOUNTING, MSA

The Heller College of Business offers several accounting programs at the graduate level: the MBA with a concentration in Accounting or Accounting Forensics (requiring three forensics accounting courses in addition to the MBA core), the Master of Science in Accounting (MSA) maximizing the number and variety of accounting courses for students planning to develop a career based in accounting, the Master of Science in Accounting Forensics (MSAF).

Our Accounting programs are designed to meet the needs of the following:

- Students who wish to complete their professional accounting education.
- Students who wish to pursue a terminal program that will enable them to enter the fields of public accounting, managerial accounting, governmental or nonprofit accounting.
- Students who seek a concentration in fraud examination studies.
- Students with majors in the liberal arts, sciences, engineering, and other fields who want to complete a professional accounting program.
- Accountants and teachers of accounting who wish to advance their careers through further study.

The Master of Science in Accounting program is designed to enable graduates in the liberal arts, sciences, engineering, and other fields, as well as graduates in business, to complete an advanced degree in accounting on a part-time or full-time basis. The MSA program offers two tracks, Professional Accounting and Accounting Forensics.

Students of accounting will find the MSA program beneficial because it can help advance careers through further study in the evenings. Persons interested in taking the CPA, CIA, CFE or CMA examinations can enroll in the MSA program to complete their professional training and/or fulfill professional exam requirements.

The focus of the learning process is a shared responsibility of the student and instructor. Our classes are small, the contact personal. We stress teamwork and group projects, with many case analyses that include written and oral presentations. Above all, we expect each student to contribute to the education of his or her colleagues, believing that adult learners have considerable expertise to share with classmates.

## Requirements

To earn an MSA with the Professional Accounting Concentration, students must successfully complete at least 31 credit hours, including a one-credit-hour online business orientation course, three core courses, five required track courses, and two Accounting electives (six credit hours). To earn an MSA with the Forensic Accounting Concentration, students must successfully complete at least 31 credit hours, including a one-credit-hour online business orientation course, three core courses, and seven track courses. Students entering with a non-business baccalaureate degree will have their prior course work evaluated and may be required to take additional Accounting course(s) in addition to the 11-course MSA program. Please note that ACCT 405 ACCOUNTING FOR EXECUTIVES does not count toward the MSA degree.

### Core

|          |                                |   |
|----------|--------------------------------|---|
| ACCT 406 | ISSUES IN ASSET VALUATION      | 3 |
| ACCT 407 | ISSUES IN INCOME DETERMINATION | 3 |

|  |                                       |    |
|--|---------------------------------------|----|
| ACCT 491                                   | ACCOUNTING RESEARCH & ANALYSIS        | 3  |
| <b>Orientation</b>                         |                                       |    |
| BADM 401                                   | GRADUATE BUSINESS ORIENTATION         | 1  |
| <b>Track Courses</b>                       |                                       |    |
| Select one of the following tracks:        |                                       | 21 |
| Track 1: Professional Accounting:          |                                       |    |
| ACCT 414                                   | ADVANCED ACCOUNTING                   |    |
| ACCT 433                                   | PROFESSIONAL PRACTICE OF AUDITING     |    |
| ACCT 442                                   | ADVANCED COST & MANAGERIAL ACCOUNTING |    |
| ACCT 450                                   | ACCOUNTING INFORMATION SYSTEMS        |    |
| ACCT 456                                   | FEDERAL TAXATION                      |    |
| ACCT 4XX Two Graduate Accounting Electives |                                       |    |
| Track 2: Forensic Accounting:              |                                       |    |
| ACCT 433                                   | PROFESSIONAL PRACTICE OF AUDITING     |    |
| ACCT 456                                   | FEDERAL TAXATION                      |    |
| ACCT 471                                   | FRAUD EXAMINATION                     |    |
| ACCT 473                                   | FINANCIAL STATEMENTS AND FRAUD        |    |
| ACCT 474                                   | ANTI-MONEY LAUNDERING                 |    |
| ACCT 475                                   | COMPUTER FORENSICS & AUDITING         |    |
| ACCT 477                                   | TOPICS IN BUSINESS FORENSICS          |    |
| Total Credit Hours                         |                                       | 31 |