

# 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, the Master of Science in Accounting (MSA), with the ability to choose between tracks in Professional Accounting and Forensic Accounting, and 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.

Students of accounting will find our programs beneficial because they 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 and MSAF programs to complete their professional training and/or fulfill professional exam requirements. Below are the recommended programs and/or courses for these exams.

- CPA: MSA, Professional Track
- CIA: MSA, Professional Track or Forensic Track; MSAF students could include ACCT 433 as one of their electives in preparation for this exam.
- CFE: MSA, Forensic Track or MSAF; MSA, Professional Track students could include forensics classes as their electives in preparation for this exam.
- CMA: MSA, Professional Track; MSAF students could include ACCT 442 as one of their electives in preparation for this exam.

The Master of Science in Accounting (MSA) 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.

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

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. In these cases, ACCT 403 and ACCT 405 will not count toward the MSA degree, including as degree electives.

MSA, Professional Track: 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).

MSA, Forensic Track: 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.

Code	Title	Credit Hours
<b>Core</b>		
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, except ACCT 403 and ACCT 405		
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

Your degree map is a general guide suggesting courses to complete each term on the academic pathway to your degree. It is based on the most current scheduling information from your academic program. Your program's degree map is reviewed annually and updated as schedules change (although you retain the same course requirements as long as you are continuously enrolled in your degree program).

Always work closely with your academic advisor to understand curriculum requirements and scheduling, as each student's academic plan can look slightly different. No more than two grades of C (not C-) may be applied toward the 36 hours used for the degree. A graduate course can only be repeated once; no more than two courses can be repeated.

Year 1		
Fall	Credit Hours Spring	Credit Hours
BADM 401 <sup>2</sup>	1 ACCT 407	3
ACCT 406 <sup>1</sup>	3 ACCT 414 <sup>1</sup>	3

ACCT 450	3 ACCT 433 <sup>1</sup>	3
ACCT 400- Elective # 1	3 ACCT 456 <sup>1</sup>	3
	10	12

**Year 2**

Fall	Credit Hours	
ACCT 442 <sup>1,2</sup>	3	
ACCT 400-level Elective # 2	3	
ACCT 491	3	
	9	

Total Credit Hours 31

<sup>1</sup> ACCT 406 is a prerequisite for ACCT 414, ACCT 433, ACCT 442, and ACCT 456

<sup>2</sup> BADM 401 is a prerequisite for ACCT 442

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**Year 1**

Fall	Credit Hours Spring	Credit Hours
BADM 401 <sup>2</sup>	1 ACCT 456 <sup>1</sup>	3
ACCT 406 <sup>1</sup>	3 ACCT 407	3
ACCT 450	3	
	7	6

**Year 2**

Fall	Credit Hours Spring	Credit Hours
ACCT 414 <sup>1</sup>	3 ACCT 400-level Elective # 1	3
ACCT 433 <sup>1</sup>	3 ACCT 442 <sup>1,2</sup>	3
	6	6

**Year 3**

Fall	Credit Hours	
ACCT 400-Level Elective # 2	3	
ACCT 491	3	
	6	

Total Credit Hours 31

<sup>1</sup> ACCT 406 is a prerequisite for ACCT 414, ACCT 433, ACCT 442, and ACCT 456

<sup>2</sup> BADM 401 is a prerequisite for ACCT 442