

Program/Degree: Master of Science in Accounting
Division: Accounting, Finance, MIS, & Economics
Revision Date: 1/10/2020
Coordinator: William Kresse, Associate Professor of Accounting

Program Website: <http://www.govst.edu/MSA>

University Catalog: <http://catalog.govst.edu/>

College Mission:

Program Mission:

The Master of Science in Accounting program allows you to **acquire technical knowledge**, the **ability to analyze** complex accounting and business issues, and the **skills to effectively communicate** with all levels of management. The program prepares you to prepare, analyze, and verify financial documents for clients, as well as providing services ranging from budget analysis to financial planning.

Program Learning Goals and Objectives:

Upon successful completion of this program, graduate should be able to:

	Program Learning Goals	Program Learning Objectives
GACC1	Have advanced accounting knowledge and skills	1a. Demonstrate an understanding of concepts and possess skills in the accounting discipline
GACC2	Have technology skills to meet the needs of the accounting profession	2a. Demonstrate knowledge in applying functions in Excel for basic math, manipulating texts, and aggregating data
GACC3	Have problem solving skills to meet the needs of the accounting profession	3a. Demonstrate an ability in defining the problem, developing a plan to solve problem, collecting and analyzing information, and interpreting, finding, and solving the problem
GACC4 (GC1)	GC1. Be effective communicators in facilitating organizational decision-making process	4a. Demonstrate the ability and skills to create a business memorandum and deliver an oral presentation
GACC5 (GC2)	GC2. Be skilled at ethical analyses in business contexts	5a. Identify an ethical dilemma in accounting case scenario and apply an ethics model or framework that supports the resolution
GACC6 (GC3)	GC3. Be able to apply knowledge and skills to generate solutions to address complex global business challenges	6a. Demonstrate an understanding of cross-cultural accounting settings

MSA

Required Preparation

Applicants must complete preparatory course work for the MSA program if necessary. Required preparation coursework may be completed prior to admission to the MSA program or upon admission into the program. A bachelor's degree in accounting from an ACBSP or AACSB accredited accounting program typically satisfies all or most of the required preparation requirement, although an undergraduate accounting degree is not required to enter the MSA program. Academic advisors will evaluate transcripts to determine prior coursework that meets required preparation for the MSA program. Students must meet a "B" grade average across the following prerequisite coursework:

- [ACCT - 2110 Financial Accounting \(3\)](#)
- [ACCT - 2111 Managerial Accounting \(3\)](#)
- [ACCT - 3111 Cost Accounting I \(3\)](#)
- [ACCT - 3151 Intermediate Accounting I \(3\)](#)
- [ACCT - 3152 Intermediate Accounting II \(3\)](#)
- [ACCT - 3252 Accounting Information System \(3\)](#)
- [ACCT - 4251 Tax I \(3\)](#)
- [ACCT - 4354 Auditing I \(3\)](#)
- [BLAW - 2100 Business Law I \(3\)](#)
- [BLAW - 3100 Business Law II \(3\)](#)
- A finite mathematics or applied calculus course
- A written communication course

Degree Requirements

Students must meet all university requirements for a master's degree.

Students must meet the collegial graduation requirements listed at the beginning of this section.

Information on these alternatives can be obtained from the Academic Advising Office.

Business Courses (6 Hours)

Select two of the following courses:

- [ECON - 7500 Managerial Economics and Forecasting \(3\)](#)
- [FIN - 7101 Financial Management \(3\)](#)
- [MGMT - 7400 Operations Management: Strategies and Techniques \(3\)](#)
- [MGMT - 7500 Organization Behavior in the Global Context \(3\)](#)
- [MGMT - 7600 International Business \(3\)](#)
- [MKTG - 7100 Strategic Marketing \(3\)](#)

Accounting Core Courses (12 Hours)

- [ACCT - 6201 Seminar in Financial Accounting Theory and Practice \(3\)](#)
- [ACCT - 6252 Advanced Taxation of Individuals \(3\)](#)
- [ACCT - 6331 Accounting Information Technology and Systems \(3\)](#)
- [ACCT - 6355 Seminar in Auditing Standards and Applications \(3\)](#)

Master's Final Project (3 Hours)

- [ACCT - 8965 Integrative Perspective on Accounting Issues \(3\)](#)

Accounting Selective Courses (6 Hours)

Select two of the following courses:

- [ACCT - 6253 Federal Income Taxation of Partnerships and Corporations \(3\)](#)
- [ACCT - 6461 Government and Nonprofit Accounting \(3\)](#)
- [ACCT - 6501 Fraud Examination \(3\)](#)
- [ACCT - 7111 Seminar in Managerial Accounting Theory and Applications \(3\)](#)
- [ACCT - 7254 Advanced Tax Research \(3\)](#)
- [ACCT - 7815 Financial Statement Analysis \(3\)](#)
- [ACCT - 8260 Estate Planning \(3\)](#)
- [ACCT - 8265 Employee Benefits and Retirement \(3\)](#)

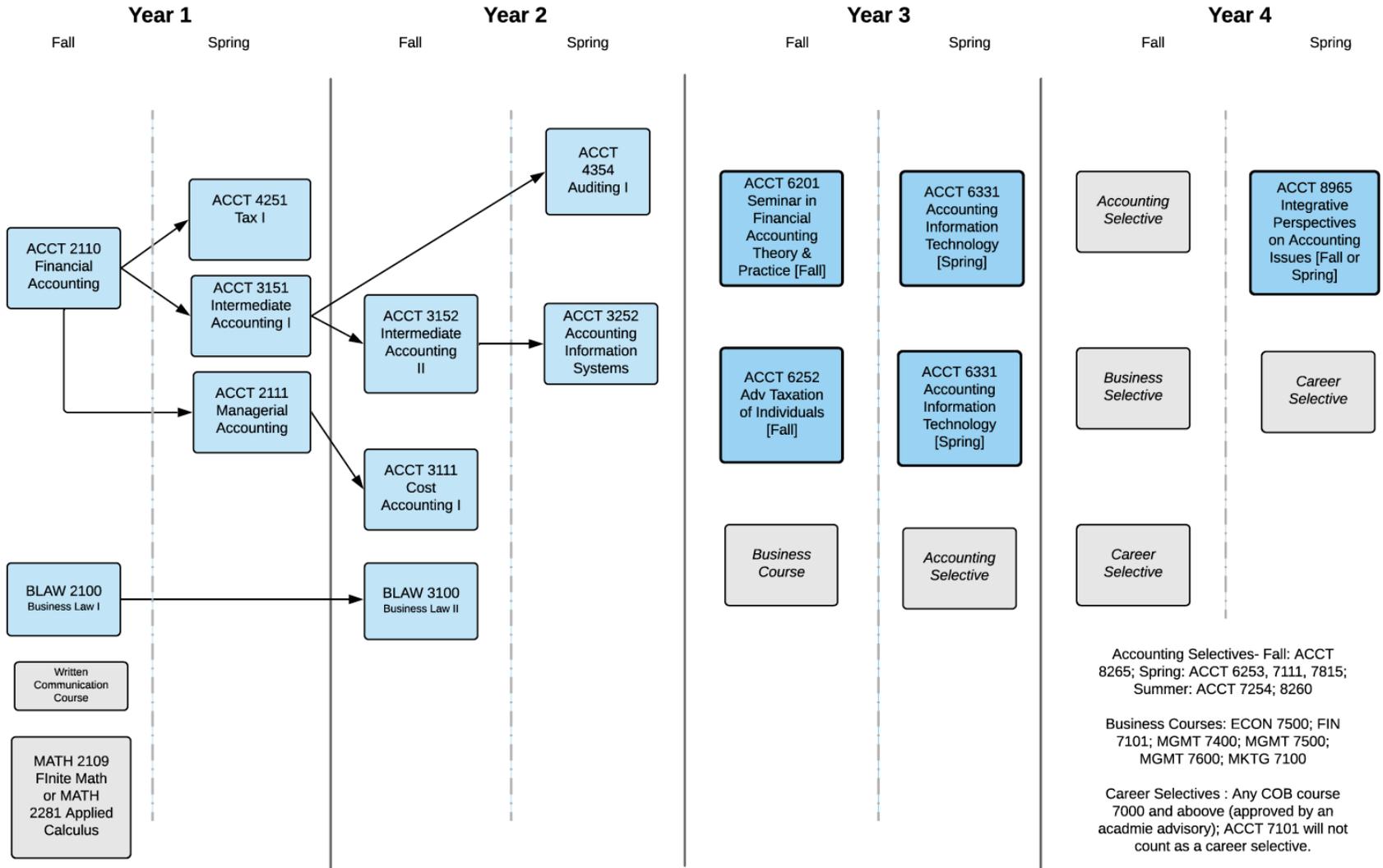
Career Selectives (6 Hours)

*Select six hours from any approved College of Business courses numbered 7000 or above. Courses must be approved by an academic advisor. Students **may not** count [ACCT - 7101 Strategic Management Accounting \(3\)](#) toward the Master of Science in Accounting degree program.*

Total - 33 Hours



Master of Science in Accounting



MSA Curriculum Map

	Course	1a Acct	2a Tech	3a Prob	4a Com	5a Eth	6a Glob
Required Preparation / Prerequisites	<i>Math – Finite Math or Applied Calculus</i>						
	<i>Written Communication</i>				I		
	<i>BLAW 2100 Business Law I</i>				R	R	
	<i>BLAW 3100 Business Law II</i>				R	R	
	<i>ACCT 2110 Financial Accounting</i>	I				I	I
	<i>ACCT 2111 Managerial Accounting</i>	I+R			R		
	<i>ACCT 3111 Cost Accounting I</i>	R				R	
	<i>ACCT 3151 Intermediate Accounting I</i>	M				I	I
	<i>ACCT 3152 Intermediate Accounting II</i>	I+R					
	<i>ACCT 3252 Accounting Info Systems</i>	I+R	I	I	R		
	<i>ACCT 4251 Tax I</i>	R				I	I
	<i>ACCT 4354 Auditing I</i>	M			I	R	I
MSA CORE COURSES	ACCT 6201 Seminar in Financial Accounting Theory and Practice	R		R+M	R		I+R
	ACCT 6252 Advanced Tax of Individual	M				R	R
	ACCT 6331 Accounting Information Technology and Systems		R+M		R		
	ACCT 6355 Seminar in Auditing Standards and Applications	R			R	R	
CAPSTONE	ACCT 8965 Integrated Perspective on Accounting Issues (Capstone)	M			M	M	M

1a: Demonstrate an understanding of concepts and possess skills in the accounting discipline (financial accounting, accounting information systems & auditing).

2a: Demonstrate knowledge in applying Excel functions for basic math, manipulating texts, and aggregating data.

3a: Demonstrate an ability in defining the problem, developing a plan to solve problem, collecting and analyzing information, and interpreting, finding, and solving the problem.

4a: Demonstrate the ability and skills to create a business memorandum and deliver an oral presentation.

5a: Identify an ethical dilemma in accounting case scenario and apply an ethics model or framework that supports the resolution.

6a: Demonstrate an understanding of cross-cultural accounting settings.

***Note: Single PLGs can have multiple courses associated with them. E.g. UACC1 - Knowledge**

			LOOP 1							
	GOLA/Objective	Assessment Course	Pretest	Analysis	Goals	Intervention	Post Test	Analysis	Goals	Progress (as 7 steps to 2nd intervention)
MSA	GACC1_Knowledge*	ACCT 6201	Fall 17	Spr 18	Met	Spr 18	Fall 18	Spr 19		57.14%
	GACC2_Technology	ACCT 6331	Fall 16	Sum 17	Met	Fall 16	Spr 18	Spr 18	Partly Achieved	100.00%
	GACC3_ProblemSolving	ACCT 6201	Fall 16	Spr 18	Met	Fall 18	Fall 18	Spr 21		57.14%
	GACC4_Communications	ACCT 6201	Fall 17	Spr 18	Met	Spr 18	Fall 18	Spr 19		57.14%
	GACC5_Ethics	ACCT 6355	Fall 19	Spr 20		Fall 20	Fall 20	Fall 20		0.00%
	GACC6_Global	ACCT 8965	Fall 17	Spr 18	Not met	Spr 18	Fall 18	Spr 19		57.14%

Master Course/Program Schedule (Required Courses)

Dept	Num	Course Title	Fall	Spring	
ACCT	6201	Sem Financial Acct Theory & Prac	Online		REQUIRED
ACCT	6252	Adv Tax of Individuals	Online		REQUIRED
ACCT	6331	Accounting Information Technology		Hybrid	REQUIRED
ACCT	6355	Seminar in Auditing Standards	Evening		REQUIRED
ACCT	8965	Integrative Pspt on Acct Iss	Evening	Evening	REQUIRED