

ACCOUNTING, MASTER OF SCIENCE

Admission Requirements

All applicants must have a cumulative GPA of 2.5 or higher in accounting undergraduate degree. Applicants who do not have an accounting degree will not qualify. Applicants ineligible due to undergraduate degree may opt for the certificate in accounting offered through the College of Business Administration and Public Policy.

Program Requirements

Graduate standing with undergraduate accounting major or equivalent.

Master of Science in Accounting (30 units)

Required Courses

Code	Title	Hours
ACC 502	Advance Cost Management and Related Accounting	3
ACC 510	Research of Accounting Principles	3
ACC 520	Accounting Ethics and Corporate Social Responsibility	3
ACC 530	Forensic Accounting and Cybersecurity for Accounting MS Program	3
ACC 540	Advanced Accounting	3
ACC 550	Advanced Auditing for Accounting MS Program	3
ACC 560	Accounting Information Systems and Associated Internal Control Frameworks	3
ACC 570	Financial Statement Analysis and Valuation	3
ACC 580	Strategic Tax Planning	3
ACC 590	Advanced Capstone Governmental and Non-Profit Accounting	3

MS in Accounting Program Learning Outcomes

Graduate students will:

- Demonstrate an in-depth, advanced knowledge base including the IFRS that reflects the current theories and best practices within accounting discipline at graduate level. Students will read applied scholar accounting literature to determine or evaluate appropriate scholarly research question(s) and the appropriateness of the research approach and synthesize to reach cogent conclusions.
- Demonstrate an ability to perform independently, both intellectually and professionally, within the accounting discipline at graduate level. Students will determine the impact of different accounting procedures to decide upon best method for a given set of contingencies within business, non-profit and governmental accounting fields.
- Demonstrate advanced oral communication and writing skills reflective of styles predominant in accounting discipline at graduate

level. Students demonstrate proficiency in oral communication skills needed for the accounting profession by working and sharing with their peers in a group and presenting their group research/case projects. Students will demonstrate effective written communication skills in written assignments in an organized manner with appropriate sentence/paragraph structure grammar and referencing and suitable word choice and tone.

d. Demonstrate responsible ethical and professional conduct related to accounting discipline in all facets of their educational and professional lives. Students will discern ethical behavior from unethical behavior by learning real life case studies in the business/accounting field.

e. Demonstrate skills designed to contribute to the development of the accounting discipline at the economic, social and civic policy levels. Students will demonstrate an understanding of the environmental issues and the responsibility of business enterprises towards their immediate communities and the environment.