

**Master of Science in Accounting
Manual**

**Department of Accounting
Graduate School of Management
College of Business Administration
Kent State University**

July 18, 2007

Table of Contents

| | |
|---|----|
| Program description..... | 4 |
| Admission information..... | 5 |
| 1. Admission requirements..... | 5 |
| 2. GPA/GMAT requirements..... | 6 |
| 3. Application deadlines..... | 6 |
| 4. Application procedure..... | 7 |
| 5. Financial Aid Opportunities | 7 |
| Program requirements | 8 |
| 1. Undergraduate Accounting Core | 8 |
| 2. MSA Program Graduate Course Requirements | 9 |
| 3. Sample Program Outlines Based on Undergraduate Background | 13 |
| Other Program Guidelines | 13 |
| 1. Maximum hours per semester | 13 |
| 2. Graduation application procedures | 14 |
| 3. Time to complete the program | 14 |
| Transferring credits from other programs | 14 |
| BBA/MSA program | 15 |
| Internships | 16 |
| Course descriptions | 17 |
| CPA Exam requirements | 21 |
| Accounting concentration for MBA students | 22 |
| Contact information | 22 |

| | |
|--|----|
| Other programs offered by the KSU Graduate School of Management | 23 |
| Accounting faculty | 24 |
| Getting started | 25 |
| Student and University life | 30 |

Appendices

| | |
|--|----|
| 1. <i>MSA program forms</i> | 34 |
| 2. <i>GSM Waiver policy for non-accounting courses</i> | 37 |
| 3. <i>MSA registration information</i> | 38 |
| 4. <i>Course equivalency for international students</i> | 40 |
| 5. <i>Pre-requisites for accounting and business courses</i> | 41 |

Program Description

The Master of Science in Accounting (“MSA”) degree is designed for students interested in specializing in accounting, auditing and taxation. The program meets the needs of students with a variety of undergraduate backgrounds, ranging from accounting majors, other business majors, and even liberal arts majors. Students in the MSA program take courses in the various business disciplines along with accounting courses allowing them to become well-rounded professionals. The combination of coursework with the option of an internship provides students with a strong theoretical foundation in accounting as well as an understanding of the practical applications of the discipline. The program also emphasizes the development of communication, interpersonal, and analytical problem solving skills through the use of case studies, team and individual projects, and computers for accounting and auditing applications. The goal of the program is to provide students with a quality master's program in accounting that prepares them for responsible leadership positions in public, corporate, nonprofit, and government accounting.

Upon the completion of the program, students will be considered as having met the educational qualifications for the CPA, CMA and other professional examinations, including the educational requirement for sitting for the CPA exam in the State of Ohio. Those who wish to take the CPA exam in the State of Ohio must also complete at least 150 total semester credit hours of coursework.

The specific coursework for the MSA varies depending on a student's prior business and accounting preparation. Each student's prior preparation is evaluated upon entry to determine specific course requirements. Programs for students with accounting and other majors will vary in the number of hours for completion of the degree. The minimum number is 33 hours. Internships are available to all full- time MSA students.

Admission Information

1. Admission Requirements

Admission to the program requires acceptable scores on the Graduate Management Admission Test, an above-average overall grade point average, an above-average accounting grade point average (if applicable) and may include either a personal or telephone interview. An Admissions Committee also evaluates each applicant's communication skills, work experience and recommendations provided by instructors, colleagues and supervisors. Admission decisions are based on a combination of the factors. Some of these are listed below:

- Evidence of scholarly accomplishment as shown by a minimum GPA of 2.7 on a 4.0 scale. As one of several factors, a GPA above 2.7 does not guarantee admission just as a GPA lower than 2.7 does not automatically eliminate one's application. See the formula on the next page.
- The Graduate Management Admission Test (GMAT) is required of all MSA applicants. This test is used in conjunction with a candidate's GPA to evaluate academic potential. The admissions committee must receive GMAT test scores before it can make any admission decisions. A minimum score of 500 is required for admission. Attaining the 40th percentile or higher on both the GMAT verbal and quantitative scores is also generally required. Attaining these minimum GMAT scores does not guarantee admission. General information on the GMAT (including retaking the GMAT) is available at <http://www.mba.com/mba>. For the incoming MSA class for Fall 2006, the average GMAT was 611 and the average undergraduate GPA was 3.48.
- A resume listing previous work experiences and accomplishments. Although not required, work experience is considered favorably in the admissions process.
- Letters of recommendation, used to assess academic or job performance.
- A written response to the essay question "Discuss your objectives and reasons for pursuing an advanced degree. Indicate your career plans upon completion of graduate study" is required. This response is used to assess goals and objectives as well as written communication skills.

International applicants whose native language is not English are also required to submit scores for the Test of English as a Foreign Language (TOEFL). Kent State University requires a minimum TOEFL score of 550 for admission to all graduate programs (the computer adaptive test-minimum is 213). The Department of Accounting normally requires a higher minimum TOEFL score for admission to the MSA program. The average TOEFL score for the 2005 incoming MSA class was 630.

The Admission Committee considers applications as they become complete and attempts to respond within four weeks.

2. GPA/GMAT Requirements – Admission Formula (note that the following score is required for admission but that attaining the minimum score does not guarantee admission):

| | | |
|---|-------|-------|
| Overall Undergraduate GPA (minimum 2.7) | x 200 | _____ |
| Accounting GPA * (minimum 2.7) | x 200 | _____ |
| Total GMAT score ** | | _____ |
| Total | | _____ |

(1700 or higher for Undergraduate accounting majors; 1100 or higher for non-accounting majors)

* Excluding Principles I & II; for UG accounting majors only.

** A 500 or higher total GMAT score, and 40th percentile or higher GMAT verbal and quantitative score.

3. Application Deadlines

| | |
|----------------------------|------------|
| All international students | March 15 |
| Domestic students: | |
| Fall semester | July 1 |
| Spring semester | December 1 |
| Summer semester | May 15 |

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

4. Application Procedure

The Graduate School of Management has a standard application process for students as detailed in the application instructions. The application includes the \$30 application fee which is nonrefundable, the ethnic data form, official transcripts from all universities previously attended, a resume, a response to an essay question, three letters of recommendation, the graduate assistantship application (if applying), official GMAT scores, and the application form itself. The check or money order should be payable to Kent State University.

The application form and fees should be mailed to:

Graduate School of Management
Kent State University
P. O. Box 5190
Kent OH 44242-0001

An **online application** (and an online description of the MSA program) is available at <http://business.kent.edu/grad/accounting.asp>

5. Financial Aid Opportunities

Graduate Assistantships. The Graduate School of Management offers several graduate assistantships to full-time MSA students. These positions carry academic year cash stipends of \$3,350 (\$825 during the summer), plus a tuition scholarship to cover all tuition and instructional fees. All graduate assistants must be full-time students, that is, they carry at least 8 semester hours of graduate credit per semester (6 hours during the summer) and will work 10 hours a week. Normally a GMAT score of 550 or higher is required for an applicant to be considered for a graduate assistantship. Attaining the 50th percentile or higher on both the GMAT verbal and quantitative scores is also generally required. Additionally a TOEFL score of 600 or greater is generally required for international students. The duties of a graduate assistant range from research to tutoring to administrative work. Graduate assistantship decisions are made independently from

admission decisions and are based primarily on academic merit.

The application deadline for a graduate assistantship for the following fall semester is March 15 for international students and April 1 for domestic students. Occasionally, mid-year graduate assistantships may be available, in which case the application deadline is December 1.

Scholarships. The Accounting Department offers several scholarships to MSA students. Applications are available in January or February of each year for the following academic year. Information will be posted at:

<http://business.kent.edu/academic/acct/scholarshipapplication.asp>

Loans and Grants. Information on loans and grants available to graduate students is available through the Kent State University Financial Aid office (<http://www.sfa.kent.edu>).

Program Requirements

The MSA requirements for students with an accounting major may be completed in 12 months of full-time coursework or 24 months of part-time coursework. All accounting courses are 3 credit hours. The requirements for students who have a non-accounting bachelor's degree are different, as described below. Upon admission, students will receive a program sheet (see Appendix 1) that outlines their MSA requirements. Normally, the student will proceed with the coursework on the program sheet and pursuant to the description of the MSA requirements in the graduate catalog in the year of admission. However, the student may optionally rely on the graduate catalog requirements in the year of his or her graduation.

1. Undergraduate Accounting Core

All MSA students must complete the undergraduate accounting core. Each incoming student's transcript will be evaluated and any deficiencies will be noted (see Appendix 4 for international undergraduate accounting majors). Students may take undergraduate

accounting courses concurrently with graduate courses provided all pre-requisites are met. The core courses are required regardless of any work experience within the accounting profession.

Undergraduate Accounting Core Courses

| | | |
|--------------------|------------------------------------|-----------|
| ACCT 33001 | Corporate Accounting I | 3 |
| ACCT 33004 | Introduction to Accounting Systems | 3 |
| ACCT 33010 | Cost Accounting | 3 |
| ACCT 33012 | Corporate Accounting II | 3 |
| ACCT 43010 | Principles of Audit and Control | 3 |
| ACCT 43031 | Income Taxation | 3 |
| FIN 36072 | Law of Commercial Transactions | 3 |
| Total Hours | | 21 |

Note 1: When registering for these courses online, you will normally be blocked by the University registration system since you are trying to register for undergraduate courses as a graduate student. You will need permission from the MSA coordinator to remove the block. If you wait too long to get permission, the class may fill. Always send an email to the MSA coordinator a week or two prior to your earliest available registration time, noting the desired course(s), so that the block may be cleared prior to you trying to register online for the first time.

Note 2: Because of prerequisites, required and desired accounting courses should be properly timed throughout the MSA program. The student can get an approximate idea of when courses will be offered by reviewing when they have been historically offered (see Appendix 3).

Note 3: Students who have not taken any undergraduate business courses will also be required to take B AD 64271 (Human Resource Management) and B AD 65051 (Marketing Management) to provide a broad business background. One of these courses may qualify as the “free graduate elective.”

2. MSA Program Graduate Course Requirements

Once the MSA student has fulfilled the requirements for the undergraduate core accounting courses, he or she must complete 33 hours for his or her MSA program as outlined below (see Appendix 1 for formal requirements sheet). The program

requirements include 5 required graduate accounting courses (15 hours), 2 courses (6 hours) in an Accounting Concentration (either Assurance Services or Taxation), 3 required graduate business and economics courses (9 hours) and 1 free elective course which may be in either accounting, business, or economics.

| <u>Required Graduate Accounting Courses:</u> | | <i>Credit Hours</i> |
|---|--|----------------------------|
| ACCT 53014 | Advanced Accounting Systems | 3 |
| ACCT 53020 | Corporate Accounting III | 3 |
| ACCT 53033 | Income Taxation II | 3 |
| ACCT 53034 | Nonprofit Accounting and Auditing | 3 |
| B AD 63022 | Professional Issues and Ethics in Accounting | 3 |
| Total Hours | | 15 |

Concentrations (Choose one concentration)^a

Assurance Services

| | | |
|------------|---------------------------------------|---|
| B AD 63031 | Advanced Auditing Theory and Practice | 3 |
| B AD 63024 | IT Audit and Control | 3 |

-OR-

Taxation

| | | |
|------------|---|---|
| B AD 63042 | Taxation of Corporations and Shareholders | 3 |
| B AD 63043 | Taxation of Partnerships and Partners | 3 |

Total Hours **6**

Required Graduate Business Courses :

| | | |
|------------|--|---|
| B AD 64005 | Statistics for Management | 3 |
| ECON 62021 | Business Conditions Analysis & Public Policy | 3 |
| B AD 66061 | Financial Management I | 3 |

Total Hours **9**

One “Free” Elective Course:

Students are encouraged, but not required, to select a course from the following. Graduate courses outside of the College of Business must be approved by the MSA Coordinator.

| | | |
|------------|--|-----------|
| ACCT 53013 | Advanced Managerial Accounting | 3 |
| B AD 63024 | IT Audit and Control <i>(Taxation track only)</i> | 3 |
| B AD 63025 | Analysis and Valuation of Business | 3 |
| B AD 63030 | International Accounting | 3 |
| B AD 63031 | Advanced Auditing Theory and Practice <i>(Taxation track only)</i> | 3 |
| B AD 63032 | Accounting Theory, History, and Institutions | 3 |
| B AD 63042 | Taxation of Corporations and Shareholders <i>(Assurance track only)</i> | 3 |
| B AD 63043 | Taxation of Partnerships and Partners <i>(Assurance track only)</i> | 3 |
| B AD 63045 | Tax Planning | 3 |
| B AD 63092 | Internship | 3 |
| B AD 63098 | Research in Accounting | 3 |
| B AD 66062 | Financial Management II | 3 |
| B AD 66063 | Financial Markets and Institutions | 3 |
| B AD 66064 | International Financial Management | 3 |
| ECON 62022 | Managerial Economics | 3 |
| ECON 62061 | Monetary Theory and Policy | 3 |
| ECON 62076 | International Finance | 3 |
| | Total Hours | 3 |
| | Total Combined Hours for MSA Program: | 33 |

^a With the approval of the MSA coordinator, the student may also structure a concentration tailored to the needs of the student by blending the two “concentration” graduate accounting courses and the free elective.

Note 1: If an MSA student took ACCT 43013, 43014, 43020, 43033, or 43034 as a Kent State accounting undergraduate (or substantially similar courses at another institution), the related graduate level course (ACCT 53013, 53014, 53020, 53033, or 53034) will not be required of that student in the MSA program. Rather, the student will substitute an additional accounting elective for each such course.

Similarly, if the MSA coordinator waives one of the three required graduate business courses (B AD 64005, ECON 62021, B AD 66061), the student will instead take an additional business (non-accounting) elective. (See Appendix 2 for general waiver guidelines.)

Note 2: Because of prerequisites, required and desired accounting courses should be properly timed throughout the MSA program (see appendix 5). The student can get an approximate idea of when courses will be offered by reviewing when they have been historically offered (see appendix 3).

Note 3: The MSA coordinator will review the transcript of all incoming students with an undergraduate accounting degree from institutions other than Kent State to determine if the complete accounting core has been met. This could result in some additional undergraduate prerequisite coursework in some situations.

Note 4: A student may (but does not have to) register for required graduate courses or graduate electives from which the student has been waived (except BAD 65051). If a student does not register for a waived course, he or she will instead choose another graduate level business elective (noted as open to MSA students in that semester's schedule of classes). The student could take other graduate level business courses (not noted as open to MSA students) with the instructor's permission and/or the department's permission, but such courses often have prerequisites which must be met. The International Business Experience (usually BAD 60093) is the only workshop course (one done in conjunction with the College of Continuing Studies) that counts as a business elective.

Note 5: Neither BAD 63037 nor 63038 count for credit as accounting or non-accounting courses in the MSA program (these are BAD courses for non-accounting masters students).

3. Sample Program Outlines Based on Undergraduate Background

Undergraduate Accounting Majors:

| | <u>Courses</u> | <u>Hours</u> |
|--|-----------------------|---------------------|
| Required Accounting Courses | 5 | 15 |
| Concentration Courses | 2 | 6 |
| Required Graduate Business & Economics Courses | 3 | 9 |
| “Free” Graduate Elective | 1 | 3 |
| Total | 11 | 33 |

Undergraduate Business (Non-Accounting) Majors:

| | <u>Courses</u> | <u>Hours</u> |
|--|-----------------------|---------------------|
| Undergraduate Accounting Core | 7 | 21 |
| Required Accounting Courses | 5 | 15 |
| Concentration Courses | 2 | 6 |
| Required Graduate Business & Economics Courses | 3 | 9 |
| “Free” Graduate Elective | 1 | 3 |
| Total | 18 | 54 |

Non-Business Undergraduates:

| | <u>Courses</u> | <u>Hours</u> |
|--|-----------------------|---------------------|
| Undergraduate Accounting Core | 7 | 21 |
| Required Accounting Courses | 5 | 15 |
| Concentration Courses | 2 | 6 |
| Required Graduate Business & Economics Courses | 3 | 9 |
| B AD 64271 Human Resource Management | 1 | 3 |
| B AD 65051 Marketing Management | 1 | 3 |
| Total | 19 | 57 |

Other Program Guidelines

1. Maximum Hours per Semester

Normally the student will register for 15 hours or less. The University puts a hold on graduate student schedules with more than 15 hours for the semester, mainly to protect the student from overloading him/herself. In those rare situations where a student registers for more than 15 hours of coursework for the semester, the student needs to

obtain permission from the Associate Dean of the Graduate School of Management.

2. Graduation Application Procedures

Students who plan to complete all of the requirements for an MSA degree should obtain and file an application for graduation with the Graduate School of Management (Room A310) by the following deadline. (Note that this application is different from the original application for admission to the program.)

A student's application for graduation should be submitted by the Friday of the first week in the semester in which the student expects to graduate (or the first week of Summer I for August graduates).

To be considered “**in good standing**” as an MSA student, a 3.0 GPA or higher in all graduate and required undergraduate work undertaken at Kent State University should be maintained by graduate students. In order to qualify for graduation, the student must have a 3.0 GPA in all graduate courses attempted.

A graduate student who receives more than 6 credit hours of “C” (2.0) or lower grades or more than 3 hours of grades lower than “C” (2.0) is subject to dismissal.

3. Time to Complete the Program

The student must register for courses within two years after admission to retain active status. The MSA degree will normally be completed within six calendar years after the student's first graduate course registration.

Transferring Credits from other Programs

A maximum of 12 semester hours of credit may be accepted by transfer from accredited institutions offering a master's degree provided 1) graduate credit was received from that

institution, 2) the work was of "A" or "B" quality, 3) the work fits into the program, 4) credit is less than six years old at the time the degree is conferred at Kent, 5) an official transcript with an accompanying explanatory letter is filed in the department and 6) the MSA Coordinator and Graduate School of Management approve. An "accredited" institution is one that is approved or accredited by the appropriate regional accrediting agency (e. g., North Central Association) for graduate-level work.

The BBA/MSA Program: Double Counting Courses and Provisional Admission

Double counting courses and provisional admission are provided to Kent State University undergraduate accounting students with outstanding records or individuals with exemplary professional credentials. The application for admission into the MSA program should marginally note that the application is to the BBA/MSA program. Application forms are available from the GSM Office (A310 BSA).

Note: The application for provisional admission must be complete and be in the hands of the GSM Office prior to the normal MSA application deadline date (page 7) to be approved for the following semester.

Students in or entering their senior year who have completed 105 semester hours and have a 3.2 or higher overall GPA and accounting major GPA (or have completed less than 105 semester hours and have a 3.3 or higher GPA) may obtain provisional admission to the MSA program. Five undergraduate courses are available as so-called "slash" courses: ACCT 43013, 43014, 43020, 43033 and 43034. The graduate-level equivalents are: ACCT 53013, 53014, 53020, 53033, and 53034. A student who is provisionally admitted would take the 53000 level courses and these would count as both BBA and MSA hours. A maximum of 12 hours may be counted towards both the BBA and MSA degrees. BAD 60000 level courses occasionally may be available to double count with instructor approval and the approval of the MSA coordinator. On the approval form for

provisional admission, the MSA coordinator will note (if then known) those courses to be double counted.

NOTE: Provisional admission does not guarantee ultimate admission to the MSA program. The student must meet the normal admissions requirements noted earlier.

Internships

MSA Students with a GPA of 3.0 or higher in major courses are eligible to receive academic credit for an internship. Students must have completed the equivalent of ACCT 33010 (Cost Accounting) & ACCT 33012 (Corporate Accounting II). The 3.0 GPA is calculated as an average of all accounting courses taken. The internship coordinator will re-calculate this GPA after the semester immediately preceding the semester of internship. If the student does not have at least a 3.0 GPA, he or she will be de-registered from the internship course.

The internship coordinator is Dr. Linda Zucca. Applications for the internship will be available at the start of the Fall semester. The internship is paid and worth 3 hours credit and provides the student with an excellent opportunity to work as a professional. Students who receive internships are required to register for BAD 63092 during the semester their internship takes place. For more information, please contact Dr. Zucca (lzucca@kent.edu) or go the internship website: <http://www.personal.kent.edu/~lzucca/>

Course Descriptions

ACCT 33001 CORPORATE ACCOUNTING I (3)

The review of the accounting cycle; financial statement preparation; accounting for sales, receivables, inventory, current liabilities and fixed assets. Written communication skills are emphasized. Accounting research skills are emphasized.

ACCT 33004 INTRODUCTION TO ACCOUNTING SYSTEMS (3)

Provides an overview of accounting information systems with emphasis on systems design and internal controls. Interpersonal skills and computer applications are emphasized.

ACCT 33010 COST ACCOUNTING (3)

Cost accounting for manufacturing and service organizations including cost determination, cost analysis and reporting costs for decision-making, planning and control. Ethical decision making and computer applications are emphasized. Co-requisite: ACCT 33001. Prerequisite: ACCT 33004.

ACCT 33012 CORPORATE ACCOUNTING II (3)

Accounting for long-term liabilities, debt and equity investments, leases, pensions, and other postretirement benefits, income tax allocation, and owners' equity; statement of cash flows. Verbal communication skills and professional accounting research skills are emphasized. Prerequisite: ACCT 33001.

FIN 36072 LAW-COMMERCIAL TRANSACTIONS (3)

Introduction to real and personal property, commercial paper, agency law, business organizations, bankruptcy, secured transactions and other related areas of business law. Primarily for accounting majors.

ACCT 43010 PRINCIPLES OF AUDITING AND CONTROL (3)

Integration of concepts and practical aspects of auditing. The importance of strong controls is stressed. Ethical decision making and written communication skills are emphasized. Co-requisite: ACCT 33010. Prerequisite: ACCT 33012.

ACCT 43031 INCOME TAXATION (3)

Basic concepts of income recognition and deductions for individuals and corporations. Detailed coverage of the taxation of C corporations. Professional accounting research and written communication skills are emphasized.

ACCT 53013 ADVANCED MANAGEMENT ACCOUNTING (3)

Advanced techniques and issues in costing and accounting measurement for management planning, decision-making and control. Professional accounting research, verbal communication and ethical decision making skills are emphasized.. Prerequisite: ACCT 33010 and 33012 or equivalent.

ACCT 53014 ADVANCED ACCOUNTING SYSTEMS (3)

Emphasizes the analysis, design and implementation of accounting information systems and internal controls. Written communication, ethical decision making and computer application skills are emphasized. Prerequisite: ACCT 33004 or permission.

ACCT 53020 CORPORATE ACCOUNTING III (3)

Business combinations; consolidated financial statements; specialized disclosures; foreign currency impacts; inter-corporate investments. Professional accounting research and interpersonal skills are emphasized. Prerequisite: ACCT 33012 or equivalent.

ACCT 53033 INCOME TAXATION II (3)

Advanced partnership and corporate tax problems; estate and gift taxation; tax administration and practice. Professional accounting research and written communication skills are emphasized. Prerequisite: ACCT 43031 or equivalent.

ACCT 53034 NONPROFIT ACCOUNTING AND AUDITING (3)

Unique nonprofit, financial reporting, managerial accounting, and financial and operating audits for government and nonprofit entities. Professional accounting research, written communication and ethical decision making emphasized. Prerequisite: ACCT 33012 or equivalent or permission of the instructor.

ACCT 53095 SPECIAL TOPICS ACCOUNTING (1-3)

Special topics course that will be offered periodically with different topics and different faculty involved each time the course is offered.

B AD 63022 PROFESSIONAL ISSUES AND ETHICS IN ACCOUNTING (3)

A capstone course for the MSA program. Investigates issues confronting the accounting profession today by reviewing the past, examining the present, and looking into the future. Topics covered include history and characteristics of the profession, regulation of the profession, ethical challenges facing accountants and auditors, fraud, and the future of the profession. Professional accounting research, verbal and written communication emphasized. Prerequisite: Admission to MSA program, accounting undergraduate major or completion of MSA accounting core.

B AD 63024 IT AUDIT AND CONTROL (3)

Examines the control and security of accounting information systems with an auditing perspective. Includes the role of IS audit function, IS auditing standards, system risks, application controls, and current issues facing IS auditors. Research, writing, and ethics will be emphasized. Prerequisite: ACCT 43010 and ACCT 43014 / 53014

B AD 63025 ANALYSIS AND VALUATION OF BUSINESS USING FINANCIAL STATEMENTS (3)

Uses financial statements to analyze business strategy, accounting issues, finances, and future prospects. Uses case studies to apply business valuation framework to security analysis, credit, corporate financing policies, and management communications. Research and writing will be emphasized. Prerequisite: ACCT 33001 or B AD 63037 or equivalents, or permission of instructor.

B AD 63030 INTERNATIONAL ACCOUNTING (3)

Study of reporting in United States capital markets for domestic and foreign firms; evaluation of differences in accounting, auditing and financial reporting between nations; impact of international operations on accounting for decision-making. Interpersonal skills emphasized. Prerequisite: 33012 or permission of instructor.

B AD 63031 ADVANCED AUDITING THEORY AND PRACTICE (3)

Advanced conceptual and practical understanding of audit methodology and role of auditors. Focus on use of professional judgment in applying auditing standards, on ethical considerations, and on fraud. Review of current trends and developments in the public accounting profession. Written communication and ethical decision making emphasized. Prerequisite: ACCT 43010 or equivalent.

B AD 63032 ACCOUNTING THEORY, HISTORY, AND INSTITUTIONS (3)

Survey of history of accounting and development of principles, followed by intensive study of theoretical problems related to determination of income and presentation of financial position. International and current issues also discussed. Written communication and ethical decision making emphasized. Prerequisite: ACCT 33012 or permission of instructor.

B AD 63042 TAXATION OF CORPORATIONS AND SHAREHOLDERS (3)

An in-depth study of tax law that pertains to corporations and shareholders; corporate formation, distributions, liquidation and reorganization. Tax research and verbal and written communication emphasized. Prerequisite: ACCT 43031.

B AD 63043 TAXATION OF PARTNERSHIPS AND PARTNERS (3)

An in-depth study of formation, operation, termination and liquidation and other special problems of partnerships. Tax research and verbal and written communication emphasized. Prerequisite: ACCT 43033 / 53033.

B AD 63046 ADVANCED TAX ISSUES (3)

Advanced tax coverage of C and S corporations and partnerships. The Internal Revenue Code, Treasury Regulations and case law will be utilized in problem-solving. Verbal communicating and negotiating skills will be stressed. Prerequisite: ACCT 43033 / 53033.

B AD 63092 INTERNSHIP (3)

Supervised practical experience with public accounting firm or industrial firm. Periodic reports required. S/U grading. Prerequisite: Enrollment in the MS in Accounting program; ACCT 33010 and 33012 or equivalent.

B AD 63093 VARIABLE TITLE WORKSHOP IN ACCOUNTING (1-3)

To be determined when a specific course is proposed for a particular term. S/U grading. Prerequisite: To be determined when course is offered.

B AD 63098 RESEARCH IN ACCOUNTING (1-3)

Review of sources, techniques and methodology. Individually selected topic is investigated and reported in formal paper which may extend beyond the semester. "IP" Grade permissible. Prerequisite: Graduate or doctoral standing, major in accounting or equivalent.

BAD 64005 STATISTICS FOR MANAGEMENT (3)

This course uses computer capabilities to use and understand a variety of statistical techniques and applies these techniques to business problems. Pre-requisite: graduate standing

B AD 64041 OPERATIONS MANAGEMENT (3)

Develops a framework for analysis of operating problems. Uses computer, quantitative and behavioral models to develop operating plans consistent with organizations' competitive (or service) strategy. Prerequisite: B AD 64005 or equivalent.

B AD 64270 ORGANIZATIONAL ANALYSIS (3)

Theoretical basis and research findings are discussed, permitting the student to analyze and understand complex work organizations. Data provided prepares the student to analyze, design and solve organizational problems within the work environment.

B AD 64271 HUMAN RESOURCES MANAGEMENT (3)

Explores the management of a firm's human resources from practical and theoretical perspectives of managing people at work. Pre-requisite: graduate standing

BAD 65051 MARKETING MANAGEMENT (3)

Analysis of marketing management at a level appropriate to students with limited background in the subject. Course encompasses lectures, discussions, problems and cases. Prerequisite: Graduate standing

BAD 66061 FINANCIAL MANAGEMENT I (3)

Study of financial decision-making processes within a firm. Emphasis on Applications and strategic planning in investment, financing, dividend and working capital decisions. Prerequisite: Graduate standing

ECON 62021 BUSINESS CONDITIONS ANALYSIS AND PUBLIC POLICY (3)

Analysis of forces determining economic growth, employment, inflation, and international competitiveness, with emphasis on understanding the business cycle and government stabilization policies. Prerequisite: BAD 64005 (may be taken concurrently). Graduate Standing.

ECON 62022 MANAGERIAL ECONOMICS (3)

Uses economic theory and quantitative methodologies to develop decision-making skills which enable managers of local, national and multinational companies to evaluate problems and allocate resources efficiently. Prerequisite: B AD 64005 or equivalent.

CPA Exam Requirements

Students from an AACSB accredited business school like Kent State University can meet the 150 hour educational requirement with a graduate degree in accounting, a graduate degree in business with 24 hours in accounting, or a bachelor's degree in business with 150 hours overall and 24 hours in accounting. The 24 hours in accounting must be beyond accounting principles (ACCT 23020 & 23021 at Kent State University).

Information on the requirements to sit for the CPA exam in Ohio can be obtained from the Ohio State Accountancy Board web site at www.state.oh.us/acc/

Information on the computerized CPA exam is available at <http://www.cpa-exam.org/>

Applications for the CPA exam are available by contacting 1-800-CPA-Exam and asking for the Ohio coordinator. For more information, visit:

www.nasba.org

For a student with only a bachelor's degree or a graduate degree in business other than accounting, the Ohio State Accountancy Board requires completion of a course evaluation checklist to confirm accounting and business coursework. However, if you

hold a masters degree in accounting you are assumed to have coverage in all the accounting and business subject requirements and do not need to complete the course evaluation checklist nor confirm coursework. See Rule 4701-3-08 at <http://acc.ohio.gov/47010308.html>

Accounting Concentration for MBA Students

MBA students can take any 4 courses (12 credit hours) from the following list of courses (pre-requisites are normally waived for MBA students with a concentration in Accounting):

| | |
|------------|---|
| ACCT 53013 | Advanced Managerial Accounting |
| ACCT 53014 | Advanced Accounting Systems |
| ACCT 53034 | Non Profit Accounting and Auditing |
| B AD 63025 | Analysis and Valuation of Business Using Financial Statements |
| B AD 63030 | International Accounting |
| B AD 63032 | Accounting Theory, History, and Institutions |

Other courses may be added over time. An MBA with an undergraduate accounting major may take other graduate level accounting courses, with the exception of B AD 63092 (Accounting Internship) which is only open to MSA students.

Contact Information

Dr. Linda Zucca , MSA Coordinator

Department of Accounting

Phone: 330-672-1117

Fax: 330-672-2548

lzucca@kent.edu

accounting@kent.edu

Graduate School of Management

330-672-2282

Graduate School of Management

Kent State University

P.O. Box 5190

Kent OH 44242-0001

gradbus@kent.edu

Other Programs Offered by the Graduate School of Management

The Graduate School of Management offers study in six graduate degree programs in addition to the Master of Science in Accounting. They are:

- The MBA (full-time and professional/evenings)
- The Executive MBA (weekends)
- The Master of Science in Financial Engineering
- The Master of Arts in Economics
- The dual degree MBA/M Arch (Architecture)
- The dual degree MBA/MLS (Library Science)
- The dual degree MBA/MSN (Nursing)
- The Ph.D. in Business Administration

Areas of concentration within the MBA include:

- Accounting
- Finance
- Marketing
- International Business
- Human Resource Management
- Information Systems

Contact the Graduate School of Management for more information on these degree programs.

Accounting Faculty

PERVAIZ ALAM CPA, Ph.D., University of Houston

MARK P. ALTIERI CPA, CMA, CFP, LL.M., New York University

RAN BARNIV Ph.D., Ohio State University

RICHARD E. BROWN, *Chair*, D.P.A., Harvard University

KEVIN DOW Ph.D., University of South Carolina

DAVID P. FETYKO, Emeritus, Ph.D., Michigan State University

INDRARINI LAKSMANA CPA, Ph.D., Georgia State University

WEI LI CPA, Ph.D., Washington State University

DONALD McFALL CPA, M.A., Kent State University

NORMAN R. MEONSKE Ph.D., University of Missouri

MICHAEL A. PEARSON CPA, CMA, D.B.A., Kent State University

LAURA RICKETT CPA, M.B.A., The University of Akron

WENDY TIETZ CPA, CMA, M.B.A., The University of Akron

LINDA J. ZUCCA CPA, Ph.D., Case Western Reserve University

Getting Started

Registering for Classes

University Registrar
(330) 672-3131
122 Michael Schwartz Center

Registration at Kent State University may be done either by internet or touch-tone phone, so you can register or drop classes easily from home or work. The course listing for each semester can be found online at <https://wfs.kent.edu> under “Offered Course Selection”. The Offered Course Selection lists all the classes, times, and days offered for the semester. There are several registration periods available to students. Preregistration is early registration available several months before classes begin. If you register during this time, your tuition payment will be due at an earlier date, usually the end of the prior semester.

You may register via the internet at <https://wfs.kent.edu>. Simply follow the directions to “Login to Student Services” then click on “Registration and Schedule” to register. To register over the phone you will need a list of classes for the semester you wish to register. At <https://wfs.kent.edu>, you will find simple instructions for phone registration.

Most MSA students register during the regular Registration-Schedule Adjustment period, held during the few weeks prior to the start of classes. For both Preregistration and Registration periods, you will find a registration schedule online under “Registration and Schedule” then “General Registration Information.” This gives you a window of time to register according to the first two letters of your last name. This allows for systematic access to the system during busy registration periods.

Classes will be listed in two places in the online Offered Course Selections and Schedule book: Business Administration (B AD), and under Accounting (ACCT). Each class will have a course number beginning with a 6 (for example B AD 64271), a section number (ex: 001) and a 5-digit call number (ex. 16754). The *5-digit call number* is the

number you will need to enter into the internet and phone registration system for each class you want to register for.

If you have questions or encounter problems with internet or phone registration, contact the Graduate School of Management office or the University Registrar at (330) 672-3131.

Paying Tuition Fees

Bursar's Office

(330) 672-2626

131 Michael Schwartz Center

As of Fall 2005, the graduate student tuition fee is \$387 per credit hour for Ohio residents, and \$707 per hour for non-residents. As most classes in the graduate programs are 3 credit hours, each class will cost approximately \$1,161 for an Ohio resident. Current tuition costs can be found at <http://www.kent.edu/bursar/>

All tuition fees must be paid to the Bursar's office in Room 131 Michael Schwartz Center by the first day of classes. You may make payment by phone with a credit card, or pay fees in person. If you preregister for classes, fees will be due by the end of the prior semester.

Deferred billing is available for students (but not for Non Degree, Guest or Transient students) who have employer education assistance programs. Contact the graduate office for more information.

Parking Permits

Parking Services

(330) 672-4432

123 Michael Schwartz Center

<http://www.kent.edu/parking/>

All students are required to obtain a University parking permit to park on campus. Part-time Master's students should purchase a C-permit, which will allow you to park in any university lot after 4 p.m. and all day on weekends. The Business school parking lot adjacent to the College of Business Administration is available for parking, but the lot fills up quickly for evening classes. Several other lots are within walking distance if the business lot is full. Parking Services will provide a map indicating the locations you are permitted to park with your pass. Full-time Master's students will need an R-permit which will allow you to park in a university lot during the day.

Buying Books

You should purchase books prior to the start of classes. There are several book stores which serve Kent State University:

The University Bookstore
Kent Student Center
(330) 672-2762

Campus Book & Supply
112 S. Lincoln St.
(330) 677-1400

DuBois Book Store
332 South Lincoln St.
(330) 673-4730

Make sure you take your schedule of classes with you when you purchase your books, so that you know which class section you are registered for.

Obtaining a KSU Student I.D. Card

Flashcard Office
(330) 672-2273

As a new student, you should obtain a University Identification card at the Flashcard Office. This card will identify you as a student and allow you to use services on campus, such as the University Library and athletic facilities. The Flashcard Office is located in room 104 in the Kent Student Center, which is across from the Library. You will need to bring a photo ID and your letter of acceptance, along with the enclosed Flashcard form.

Immunizations

University Health Services Deweese
Health Center
(330) 672-2322

All new students are required to provide proof of recent immunizations before attending any classes at KSU. The immunization form from the Health Center is to be completed by his/her physician. Students who do not meet immunization criteria may be de-registered from classes. The Health Center does provide these immunizations at minimal cost. Please contact the Health Center for further information.

Housing

Residence Services (on-campus housing)
Korb Hall
(330) 672-7000

Kent State University offers residence hall facilities for graduate students. The university also maintains apartments for students who have families. Both types of housing are located on campus.

COSO (assistance with off-campus housing)

(330) 672-3768
coso@kent.edu
<http://coso.kent.edu>

Off-campus housing is widely available in Kent and rent is generally less expensive than on-campus room and board. Prospective students should consider transportation costs, fees for parking passes, and proximity to campus when selecting their housing.

If you are interested in information about off-campus housing, the Commuter and Off-Campus Student Organization (COSO) can provide you with useful information. Students may pick up a free copy of their Resource Guide in their office on the 1st floor of the Student Center, to the left of the Bookstore.

COSO has information regarding apartment listings and other commuter concerns. Their website (listed above) contains useful information such as where nearby laundromats, banks or grocery stores are located.

Residency

New students appealing their nonresident status at the time of their admission must apply for residency through the Graduate School of Management. If you have any questions regarding residency, please contact them at 330-672-2282. Because requests for residency must be approved prior to the first day of classes of the academic term you desire reclassification, **application materials and all appropriate documentation must be submitted by the published deadlines for each semester.** Please note that you are expected to make *full payment* (including nonresident fees) by your appropriate payment due date. Payment deadlines cannot be waived or extended while a student's residency is being reviewed. **Retroactive residency determinations cannot be made for tuition surcharge purposes.**

University E-mail Accounts

Office of Academic Computing and Technology
123 KSU Library
(330) 672-2736

All newly admitted KSU students are assigned an individual email account through the university. To look up your assigned university email address:

1. First access the internet, then go to the Kent State University home page at <http://www.kent.edu>.
2. At the bottom of the page click on "Phone Directory."
3. Then at the right hand side, click on "Find a Student"
4. You may then enter a search by your name, and your KSU email address should appear.

To access and use your email account, you can use the Flashline program at <http://flashline.kent.edu>.

Your user name is the first part of your KSU email address (before the @ sign). Your new password will consist of information that only you would know.

The format for your new ten-character password is: **AMMMYYSSSS**

1. **A** = the first letter of your middle name. If you do not have a middle name, you have been assigned the character "x."
2. **MMM** = The second through fourth characters will be the first three letters of your birth month (e.g., April – apr).
3. **YY** = the fifth and sixth characters will be the last two digits of your birth year.
4. **SSSS** = the seventh through tenth characters will be the last four digits of your social security number.

For example, if an individual's information is as follows: Name: Chris **A.** Jones

Date of birth: **November 2, 1971**

Social Security Number: 123-45-**6789**

Then their new password would be: **anov716789**

NOTE: You will be immediately prompted to select a new password of your choice after you logon with the password containing your characters from the formula described above.

Student and University Life

The University

Kent State University serves more than 24,000 students at its Kent Campus, and an additional 8,000 at its seven Regional Campuses. The Kent Campus encompasses more than 1,000 acres including a nature preserve, the eighteen-hole Kent State University Meadowview Golf Course, and the Andrew Paton Airport. Graduate enrollment is over 5,000 students. Many of the older traditional style buildings are situated on the tree-covered front campus while other portions of the campus include expansive, attractively landscaped green spaces to complement the more modern new facilities. There are more than 109 buildings on campus.

The Region

The Kent Campus is located in the city of Kent in northeastern Ohio. Kent is easily accessible to and from Akron, Canton, Cleveland, and Youngstown. Pittsburgh, Pennsylvania is a ninety-minute drive from campus. The surrounding cities offer fine dining, entertainment, and cultural attractions such as symphony orchestras, concerts, art galleries, and professional athletics.

This region, cited by the U.S. Department of Commerce as the leading industrial center in the United States, holds about 45 percent of the state's population. In addition, within a 500-mile radius of Kent is approximately 56 percent of the U.S. and Canadian population and 350 corporate headquarters of the Fortune 500.

The City of Kent has a population of roughly 30,000 and offers a rich culture of diversity. But despite its proximity to metropolitan areas and large cities, Kent has maintained a relaxed, small-town atmosphere. It rests on the banks of the Cuyahoga River and is surrounded by extensive farmland and small lakes.

Student Life

The central focus of the campus is the large student plaza flanked by the modern Student Center and the twelve-story University Library. The Student Center houses dining facilities, meeting and conference rooms, recreational areas, a ballroom, the University Bookstore, and a cinema. Its proximity to the Business Administration Building offers a convenient location for many student and faculty functions. The University Libraries constitute the largest public university library system in northeastern Ohio and ranks eighty-fifth in size of collections among all major academic libraries in the United States. The main campus library is an excellent facility which contains over 1.8 million volumes, has over two-thousand seats and a large computer lab.

The main campus also offers a modern, 153,000 square-foot Student Recreation and Wellness Center, which has a dining area, extensive weight-training and cardiovascular

equipment, a large natatorium, and much more.

Student Services

The Graduate Office, located in the Business Administration Building, helps students adjust to Kent and answers questions ranging from admissions to graduation. Late office hours are maintained several days a week for students who are unable to see an advisor during regular working hours. Academic advising is also available in the Department of Accounting. Appointments are recommended but walk-in consultations will be taken as time permits. A graduate student lounge, which is also located in the new wing, near the Graduate Office, provides an attractive setting for students to gather on an informal basis.

Campus Bus Service

PARTA, the Portage Area Regional Transit Authority, provides service throughout the Kent Campus, to nearby residential communities, to shopping centers, and to Akron, Cleveland, and Youngstown. For information and schedules, call (330) 672-RIDE.

Computer Facilities

The Business Administration Building contains desktop computers which are used extensively for instruction, research, and administration. The computers are connected via an inter-network of Ethernet hardware and Novell Netware software. Several gateways connect the College's network to the University network and to international networks. A section of the lab is reserved for graduate student use. Over forty application packages are available, including spreadsheet, data base management, statistics, and graphics packages (Microsoft Office 2003 is installed on the university's computer lab PC's).

In addition, the University offers a rich and technologically advanced computing

environment. An IBM 4381, operating under VM/CMS, supports graduate and faculty research. Packages include SAS, SPSS, BMIDP, TSP, and access to OARnet, BITNET, and the Internet. Several DEX VAX computers are used for instructional computing. Scientific computing is supported by a cluster of IBM R56000 workstations and access to a CRAY YMP.

Career Services Center

Kent program administrators and students work very closely with the University's centralized Career Services Center. The Career Services Center is a major source of employer information for many graduate students. An advisor for graduate students in business is available throughout the year. The CSC provides personalized assistance in resume writing, cover letter preparation, interviewing techniques, and trends in hiring. In the past several years, Kent students have found positions with many well-known regional and national organizations. You can visit Career Services online at:

<http://career.kent.edu>

Financial Aid

Besides the graduate assistantships offered by the Graduate School of Management, financial assistance is also available in the form of grants, loans, and employment. For further information on these opportunities, interested individuals should write to:

STUDENT FINANCIAL AID OFFICE
103 MICHAEL SCHWARTZ CENTER
KENT STATE UNIVERSITY
PO BOX 5190
KENT OH 44242-0001

Appendix 1

MSA Program Forms

- MSA Program Sheet
- MSA Admission Recommendation Form

MSA PROGRAM SHEET

Name _____ Date _____ SSN _____ BBA/MSA Yes No

Undergraduate Accounting Core Courses

| <i>Req'd</i> | <i>Waived</i> | <i>Term</i> | <i>Grade</i> | |
|--------------|---------------|-------------|--------------|--|
| _____ | _____ | _____ | _____ | ACCT 33001 Corporate Accounting I |
| _____ | _____ | _____ | _____ | ACCT 33004 Intro to Accounting Systems |
| _____ | _____ | _____ | _____ | ACCT 33010 Cost Accounting |
| _____ | _____ | _____ | _____ | ACCT 33012 Corporate Accounting II |
| _____ | _____ | _____ | _____ | ACCT 43010 Auditing |
| _____ | _____ | _____ | _____ | ACCT 43031 Income Taxation |
| _____ | _____ | _____ | _____ | FIN 36072 Law of Commercial Transactions |

If BBA/MSA
GMAT SCORE: _____
Undergraduate GPA: _____
Degree Received: _____
Final Transcript: Yes No
Other: _____

Credit Hours: _____

Graduate Accounting Courses

| <i>Req'd</i> | <i>Waived</i> | <i>Term</i> | <i>Grade</i> | |
|--------------|---------------|-------------|--------------|---|
| _____ | _____ | _____ | _____ | ACCT 53014 Advanced Systems |
| _____ | _____ | _____ | _____ | ACCT 53020 Corporate Accounting III |
| _____ | _____ | _____ | _____ | ACCT 53033 Income Taxation II |
| _____ | _____ | _____ | _____ | ACCT 53034 Non Profit Accounting and Auditing |
| _____ | _____ | _____ | _____ | B AD 63022 Professional Issues and Ethics in Accounting |

Credit Hours: _____

Two Courses in One of the Following Tracks

| <i>Req'd</i> | <i>Waived</i> | <i>Term</i> | <i>Grade</i> | |
|---------------------------|---------------|-------------|--------------|--|
| <u>Assurance Services</u> | | | | |
| _____ | _____ | _____ | _____ | B AD 63031 Advanced Auditing |
| _____ | _____ | _____ | _____ | B AD 63024 IT Audit & Control |
| <u>Taxation</u> | | | | |
| _____ | _____ | _____ | _____ | B AD 63042 Taxation of Corporations and Shareholders |
| _____ | _____ | _____ | _____ | B AD 63043 Taxation of Partnerships and Partners |

Credit Hours: _____

One Free Graduate Elective

| | | | | |
|-------|-------|-------|-------|-------|
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

Credit Hours: _____

Graduate Business /Economics Courses

| <i>Req'd</i> | <i>Waived</i> | <i>Term</i> | <i>Grade</i> | |
|--------------|---------------|-------------|--------------|---|
| _____ | _____ | _____ | _____ | B AD 64005 Statistics for Management |
| _____ | _____ | _____ | _____ | B AD 66061 Financial Management I |
| _____ | _____ | _____ | _____ | ECON 62021 Business Conditions Analysis |
| _____ | _____ | _____ | _____ | Elective (if above is waived) _____ |
| _____ | _____ | _____ | _____ | Elective (if above is waived) _____ |

Credit Hours: _____

Total Program Hours _____ **MSA Coordinator** _____ **Date** _____

MS IN ACCOUNTING ADMISSION RECOMMENDATION

Name _____ Date _____ SSN _____ BBA/MSA _____

Admission Formula:

Overall Undergraduate GPA: _____ (X 200) = _____

Accounting GPA: _____ (X 200) = _____

GMAT: _____ Verbal: _____ Quantitative: _____ AWA: _____

Total Score: _____

| |
|--|
| If BBA/MSA Degree Expected: _____ Final Transcript: Yes No Other: |
|--|

The admission recommendation of the GSM Office is checked below:

_____ Regular admission

_____ Conditional admission for _____

_____ Non-degree admission – permission to take up to _____ semester hours of accounting and/or business courses prior to regular permission.

_____ Admission denied for following reason(s)

- _____ Low total score
- _____ Low overall GPA
- _____ Low accounting GPA
- _____ Low GMAT: Total _____ Verbal _____ Quantitative _____ AWA _____
- _____ Low TOEFL score
- _____ Other reason(s) _____

GSM Advisor Signature: _____ **Date:** _____

Deficiencies (KSU course numbers are indicated)

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Undergraduate accounting courses must be used to make up accounting deficiencies during Fall, Spring, and Summer semesters.

MSA Coordinator Signature: _____ **Date:** _____

Appendix 2

GSM Waiver Policy for Non-Accounting, Graduate Business Courses

| | |
|--|---|
| B AD 64005 Statistics for Management | 2 undergraduate Statistics courses, B or better, 10 years or less |
| ECON 62021 Business Conditions Analysis | Intermediate Economics, B or better, 10 years or less |
| B AD 66061 Financial Management I | 2 undergraduate Finance courses, B or better, 10 years or less |

Appendix 3

MSA Registration Information

Remember:

1. Register with Career Services at the start of your first semester.
2. Always register for classes as soon as the system will allow you to.
3. Consider doing an internship. The internship coordinator is Dr. Zucca. Applications for the internship will be available at the beginning of each Fall semester. If you have any questions about the qualifications, you should contact Dr. Zucca (lzucca@kent.edu, 330-672-1117). The internships are paid, count as one of your accounting electives, and provide you with an excellent opportunity to work as a professional. Many times, internships lead to full time employment.
4. Attend the Get Acquainted with Accountants Night, usually scheduled in mid September.
5. Complete your application for graduation the first week of your last semester or summer session.
6. Always take the courses that are not offered every semester as soon as you can (paying attention to pre-requisites). In the past, classes have been offered as listed on the following page:

Graduate Accounting Classes:

| | | Fall | Spring | Summer I | Summer III |
|------------|----------------------------------|-------------|---------------|-----------------|-------------------|
| ACCT 53013 | Advanced Managerial | X | | X | |
| ACCT 53014 | Advanced Systems | X | X | X | |
| ACCT 53020 | Corp III | X | X | X | |
| ACCT 53033 | Tax II | X | X | | X |
| ACCT 53034 | Non Profit | X | | | X |
| B AD 63024 | IT Audit & Control | | X | | |
| B AD 63025 | Analysis & Valuation of Business | | X | X | |
| B AD 63022 | Prof. Issues | X | X | | |
| B AD 63030 | International | | | Intersession | |
| B AD 63031 | Advanced Audit | | X | | |
| B AD 63032 | Accounting Theory | | X | | |
| B AD 63042 | Taxation: Corp. | X | | | |
| B AD 63043 | Taxation: Partnership | | X | | |
| B AD 63092 | Internship | X | X | | X |

Undergraduate Accounting Core Classes:

| | | Fall | Spring | Summer I | Summer III |
|------------|-----------------|-------------|---------------|-----------------|-------------------|
| ACCT 33001 | Corp I | X | X | X | |
| ACCT 33004 | Acctg. Systems | X | X | X | |
| ACCT 33010 | Cost Accounting | X | X | | X |
| ACCT 33012 | Corp II | X | X | X | |
| ACCT 43010 | Auditing | X | X | X | |
| ACCT 43031 | Income Taxation | X | X | Intersession | |

Non Accounting Graduate Business Courses:

| | | Fall | Spring | Summer I | Summer III |
|------------|---------------------|-------------|---------------|-----------------|-------------------|
| B AD 64005 | Statistics | X | X | X | |
| B AD 66061 | Financial Mgmt I | X | X | | X |
| ECON 62021 | Bus. Cond. Analysis | X | X | | X |

Appendix 4

Course Equivalency for International Accounting Students

The following are the required undergraduate accounting core courses for MSA students. If the student did not complete these courses (or a substantially equivalent course) as an undergraduate, the course(s) must be taken before entering into the normal MSA coursework. We are generally able to waive all of these in the case of a domestic accounting undergraduate student. In the case of international accounting undergraduate students, there typically are a few to make up (usually ACCT 33004, ACCT 43031, and FIN 36072).

It is frequently difficult to equate courses taken outside of the United States. The international student should compare the accounting core course information listed below with the courses he/she has taken, and then send to the MSA coordinator a list of courses deemed comparable and a web link or a hard copy of the catalog course descriptions (English translation). The MSA coordinator will then determine which, if any, courses can be waived.

Undergraduate core courses:

| | | <u>Credit Hours</u> |
|------------|------------------------------------|-------------------------|
| ACCT 33001 | Corporate Accounting I | 3 |
| ACCT 33004 | Introduction to Accounting Systems | 3 |
| ACCT 33010 | Cost Accounting | 3 |
| ACCT 33012 | Corporate Accounting II | 3 |
| ACCT 43010 | Principles of Audit & Control | 3 |
| ACCT 43031 | Income Taxation | 3 |
| FIN 36072 | Law of Commercial Transactions | 3 |

Non Accounting Graduate Business Courses:

| | | <u>Credit Hours</u> |
|------------|--|-------------------------|
| B AD 64005 | Statistics for Management | 3 |
| ECON 62021 | Business Conditions Analysis & Public Policy | 3 |
| B AD 66061 | Financial Management I | 3 |

Appendix 5
Pre-requisites for Accounting Core Courses, MSA Accounting Courses, and
Non-Accounting Graduate Business Courses

Pre-requisites for Accounting Core Courses:*

| <i>Course Number</i> | <i>Course Name</i> | <i>Pre-requisite</i> |
|-----------------------------|-----------------------------|-----------------------------------|
| ACCT 33001 | Corporate Accounting I | None |
| ACCT 33004 | Intro to Accounting Systems | None |
| ACCT 33010 | Cost Accounting | ACCT 33004 ACCT 33001 (co-req) |
| ACCT 33012 | Corporate Accounting II | ACCT 33001 |
| ACCT 43010 | Principles of Audit | ACCT 33012 ACCT 33010 (co-req) |
| ACCT 43031 | Income Taxation | None |

* Pre-requisites listed here are for MSA students only and may differ from pre-requisites for the same course for undergraduate accounting majors.

Pre-requisites for Graduate Accounting Courses:

| <i>Course Number</i> | <i>Course Name</i> | <i>Pre-requisite</i> |
|-----------------------------|----------------------------------|--------------------------------|
| ACCT 53013 | Advanced Managerial | ACCT 33010 ACCT 33012 |
| ACCT 53014 | Advanced Systems | ACCT 33004 |
| ACCT 53020 | Corporate Accounting III | ACCT 33012 ACCT 43031 |
| ACCT 53033 | Income Taxation II | ACCT 43031 |
| ACCT 53034 | Non Profit Accounting | ACCT 33012 |
| B AD 63022 | Professional Issues | UG Accounting Core |
| B AD 63024 | IT Audit and Control | ACCT 43010 ACCT 43014/53014 |
| B AD 63025 | Analysis & Valuation of Business | ACCT 33001 |
| B AD 63030 | International Accounting | ACCT 33012 |
| B AD 63031 | Advanced Audit | ACCT 43010 |
| B AD 63032 | Accounting Theory | ACCT 33012 |
| B AD 63042 | Taxation: Corp | ACCT 43031 |
| B AD 63043 | Taxation: Partnership | ACCT 43033/53033 |
| B AD 63045 | Tax Planning | ACCT 43033/53033 |
| B AD 63092 | Internship | ACCT 33010 ACCT 33012 |

Pre-requisites for Non Accounting Graduate Business Courses:

| <i>Course Number</i> | <i>Course Name</i> | <i>Pre-requisite</i> |
|-----------------------------|---------------------------|-----------------------------------|
| B AD 64005 | Statistics for Management | None |
| ECON 62021 | Bus. Conditions Analysis | BAD 64005 (can take concurrently) |
| B AD 66061 | Financial Management I | None |