# **ACCOUNTING (BSA-MSA)**

#### **Overview**

# **Student Learning Outcomes**

Students graduating from this program will:

- · Identify relevant rules and regulations to formulate and apply a logical position to an accounting issue.
- · Contextualize how a given business problem affects an organization using critical thinking.
- · Devise solutions for structured and unstructured business problems and issues.
- · Apply a professional code of conduct to resolve ethical issues in Accounting.
- · Communicate professionally both orally and in writing.
- · Use technology in modern organizational operations.
- · Interpret relevant rules and regulations to formulate and apply a logical position to an accounting issue.
- · Formulate solutions for structured and unstructured business problems and issues.
- · Transform and interpret data to answer an accounting question.
- · Communicate professionally both orally and in writing.

### **Admission Requirements**

MoreIn4 will accept, through a competitive selection process, 20 students each year. The minimum entry requirements are: 3.75 high school core GPA or 28 ACT and at least nine hours of dual/AP/IB high school credit. Eligible students will be invited to submit an application for consideration of admission. Students will complete the Bloch School B.B.A. or B.S.A. program and continue into the Bloch School graduate program of their choice and are expected to do so in approximately 4 years. In addition to an accelerated undergraduate program of study, 6-9 credit hours from a student's B.B.A. or B.S.A. degree program will be applied toward the Master's degree (B.S.A. and M.S.A. does not have an hour reduction due to the need to have 150 hours for CPA licensure in Missouri). In each fall semester of the three undergraduate years, a special section of one required course will be restricted to the corresponding MoreIn4 cohort to allow for enhanced/experiential programming. Students are also expected to complete two summer internships during their undergraduate studies. During the final undergraduate year, students will apply for admission to the Bloch Master's program of their choosing. The graduate program admission requirements in place at the time of application will be applied.

## **Program Requirements**

The Bloch School requires a minimum of 120 credit hours to earn the Bachelor of Science in Accounting (B.S.A.) degree. This total includes coursework in the following areas: General Education, Basic Skills, General Electives, Accounting Core, Business Core, and Accounting or Advanced Business electives.

See the Bloch School Undergraduate Policies and Procedures (http://catalog.umkc.edu/colleges-schools/henry-w-bloch-management/undergraduate-programs/undergraduate-policies-procedures/) section for additional information.

Upon graduation from the B.S.A. program, a student will have the skill set and professional mindset needed to perform in entry-level financial accounting, taxation, cost management and auditing positions.

#### **UMKC Essentials**

Code	Title	Credits	
First Semester Experience Course (GEFSE)			
Written Communication:			
ENGLISH 110	Introduction to Academic Prose	3	
ENGLISH 225	English II: Intermediate Academic Prose	3	
Oral Communication (choose one o	f the following):	3	
COMM-ST 110	Fundamentals of Effective Speaking and Listening		
COMM-ST 140	Introduction to Communication		
COMM-ST 212	Argumentation And Debate (offered via dual credit only)		
COMM-ST 277	Interpersonal Communication		
Math Pathway (satisfied in major re	quirements below)		
Critical Thinking in Arts & Humanition	es (GECRT-AH)	3	
Critical Thinking in Natural & Physical Sciences (GECRT-SC)			
Critical Thinking in Social & Behavio	oral Sciences (GECRT-SS)	3	
Culture & Diversity Course (GECDV)		3	

Civic & Urban Engagement Course (GECUE) 3

Total Credits 27

### **Constitution Course Requirement**

Section 170.011.1 of the Missouri Revised Statutes, 2015, states that all candidates for a degree issued by a college or university in the state of Missouri must have "satisfactorily passed an examination on the provisions and principles of the Constitution of the United States and of the state of Missouri, and in American history and American institutions."

Courses at UMKC that satisfy this state requirement are:

Code	Title	Credits
Choose one of the following:		3
CJC 364	The Supreme Court And The Criminal Process	
HISTORY 101	U.S. History to 1877	
HISTORY 102	U.S. History Since 1877	
HONORS 230	Honors American Government	
POL-SCI 210	American Government	
Total Credits		3

There are a few other ways this requirement can be satisfied for students transferring to UMKC:

- Take an equivalent course from the list above at a regionally accredited institution.
- · Earn credit for one of the above courses through AP, IB, or CLEP.
- · Take a course that directly satisfies the Missouri Constitution Requirement at another Missouri institution.
- · Have a previous bachelors degree (or higher) from a regionally accredited institution.
- · Have an Associate of Arts degree from a regionally accredited institution.
- Complete the 42 Hour Core at a Missouri institution and have it listed on the official transcript.

#### **Basic Skills Coursework**

Code	Title	Credits
ACCTNG 210	Introduction To Financial Accounting	3
ACCTNG 211	Introduction To Managerial Accounting	3
DSOM 211	Business Analytics I	3
or STAT 235	Elementary Statistics	
or STAT 115	Statistical Reasoning	
or MOTRMATH 110	MOTR Statistical Reasoning	
ECON 201	Principles of Macroeconomics	3
ECON 202	Principles of Microeconomics	3
MATH 110	Precalculus Algebra	3
(or ALEKS score of 61 or higher; MATH sub-score of 660 or higher	or MyMathTest College Algebra score of 70% or higher; or ACT MATH sub-score of 28 or higher; or SAT r; satisfies Math Pathway)	
MGT 256	Legal and Regulatory Contexts of Organizations	3
Total Credits		21

### **Major Requirements**

Code	Title	Credits
Accounting Core Requirements		
ACCTNG 306	Introduction to Intermediate and the Accounting Profession	3
ACCTNG 307	Cost Management	3
ACCTNG 310	Intermediate Accounting	3
ACCTNG 318	Introduction to Data Analysis in Accounting	3
ACCTNG 350	Accounting Systems And Controls	3
ACCTNG 360	Accounting Research and Communications	3
ACCTNG 405	Auditing	3
ACCTNG 412	Introduction to Income Taxation	3

Business Core Requirements		
DSOM 340	Supply Chain and Operations Management	3
ENT 315	Entrepreneurial Mindset and Opportunity Recognition <sup>1</sup>	3
FIN 325	Financial Management	3
MGT 332	Principles of Organizational Behavior	3
MKT 324	Principles of Marketing	3
MGT 471	Strategic Management	3
Accounting or Advanced Business E	lectives (choose from the following:)	9
ACCTNG 418	Data Analytics for Accounting	
ACCTNG 420	Advanced Accounting	
ACCTNG 421	Business Analysis and Reporting	
ACCTNG 423	Applied Taxation and Client Relationship Management Accounting	
ACCTNG 464	Principles of Internal Auditing	
ACCTNG 470	Fraud Examination	
ACCTNG 487	Special Topics	
ACCTNG 496	Internship: Accounting	
ACCTNG 497	Special Topics In Accounting	
DSOM 346	Service Industry Analytics	
DSOM 432	Spending Analytics, Contracts, and Risk Management	
DSOM 442	Logistics, Transportation, Warehousing, and Distribution	
DSOM 443	Project Management	
DSOM 444	Digital Transformations and Supply Chain	
DSOM 445	Strategic Sourcing and Supplier Relationship Management	
DSOM 458	Data Visualization	
DSOM 487	Special Topics	
DSOM 496	Internship: Decision Science and Operations Management	
DSOM 497	Special Topics: Decision Science and Operations Management	
ENT 326	Creativity, Innovation, and Problem Solving	
ENT 327	Designing the Business Model	
ENT 329	Entrepreneurship Scholars	
ENT 341	Technology Entrepreneurship	
ENT 361	New Product Development	
ENT 364	Entrepreneurial Management and Innovation	
ENT 412	Entrepreneurial Finance	
ENT 461	Social Entrepreneurship	
ENT 462	Entrepreneurial Experience	
ENT 487	Special Topics	
ENT 496	Internship: Entrepreneurship	
ENT 497	Special Topics: Entrepreneurship	
FIN 326	Financial Management 2	
FIN 340	Financial Markets and Institutions	
FIN 345	Investments	
FIN 350	Introduction to Risk Management and Insurance	
FIN 370	Wealth Management	
FIN 419	Financial Statement Analysis	
FIN 425	Financial Services Marketing and Relationship Management	
FIN 426	Credit Analysis	
FIN 428	Commercial Bank Management	
FIN 435	Advanced Corporate Finance	
FIN 445	Advanced Investments	
FIN 487	Special Topics	
FIN 496	Internship: Finance	

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FIN 497	Special Topics: Finance
HLTH-ADM 471	Financial Management Issues of Health and Human Services Organizations
HLTH-ADM 473	Health and Social Equity
HLTH-ADM 477	Leadership and Management in Health Care Organizations
HLTH-ADM 480	The Economics of Health and Medicine
HLTH-ADM 481	Health Policy in the United States
HLTH-ADM 487	Special Topics
HLTH-ADM 496	Internship: Health Administration
HLTH-ADM 497	Special Topics: Health Administration
MGT 301	Effective Business Communication
MGT 337	Human Resource Management
MGT 347	Employee Staffing
MGT 357	Employee Training and Development
MGT 360	Groups and Teams
MGT 367	Human Resource Analytics
MGT 370	International Management
MGT 372	Ethics and Leadership
MGT 377	Total Rewards Management
MGT 410	Corporate Social Responsibility
MGT 470	International Study in Business
MGT 487	Special Topics
MGT 496	Internship: Management
MGT 497	Special Topics: Management
MIS 402	Information Management
MIS 459	Data Wrangling
MIS 487	Special Topics
MIS 496	Internship: Management Information Systems
MIS 497	Special Topics: Management Information Systems
MKT 335	Customer Insights
MKT 348	Marketing Research
MKT 390	Customer Data Analytics
MKT 418	Advertising and Branding
MKT 420	Sales Management
MKT 430	Personal Selling
MKT 442	Social Media and Mobile Marketing
MKT 465	Introduction to Retailing and Pricing
MKT 480	Strategic Marketing
MKT 487	Special Topics
MKT 496	Internship: Marketing
MKT 497	Special Topics: Marketing
PUB-ADM 487	Special Topics
PUB-ADM 492	Creating and Measuring Social Impact
PUB-ADM 493	Nonprofit Fundraising and Development
PUB-ADM 494	Leading and Managing Nonprofit Organizations
PUB-ADM 495	Nonprofit Organizations in Context
PUB-ADM 496	Internship: Public Administration
PUB-ADM 497	Special Topics In Public Administration
RL-EST 321	Real Estate Principles
RL-EST 421	Real Estate Finance Fundamentals
RL-EST 425	Principles of Real Estate Property Management
RL-EST 496	Internship: Real Estate
HE-LOT 450	internomp. Neal Lotate

RL-EST 497 Special Topics: Real Estate

Total Credits 51

Note: Students should ensure that prerequisites are taken in the proper sequence.

Students that have already completed ENT 215 may substitute for ENT 315.

#### **International Requirement**

Code	Title	Credits
Select one from: 1		3
MGT 370	International Management	
MGT 470	International Study in Business	
Other classes approve	d by Management Department	
Total Credits		3

With approval from the Management Department, this can include international business-related course work transferred from other institutions, study abroad opportunities and emphasis-specific international classes.

Code Title Credits
General Electives 1 15

A maximum of two hours of PE activity is accepted as elective credit. Applied or military science and vocational courses may not be taken for elective credit.

Minimum GPA: 2.25 (Major; Univ of MO)

Total Credit Hours: 120

Graduation Requirements

The BS Accounting degree will be awarded on satisfaction of the following:

- 1. Completion of the degree requirements and a minimum of 120 credit hours.
- 2. Achievement of a 2.25 GPA; satisfactory academic standing is based on:
- 3. Cumulative GPA of 2.25 for all University of Missouri courses; and
- 4. GPA of 2.25 for all required junior-and senior-level in-major courses completed at UM schools.
- 5. Completion of 50% of junior/senior in-major courses at UMKC. Additionally, accounting students must complete at least 15 hours of upper-level accounting courses at UMKC.
- 6. Completion of HEIghten, and other assessment exercises assigned by the Bloch faculty.
- 7. Completion of the Constitution requirement.
- 8. Filing of a required application for graduation at the beginning of the senior year.

Students are responsible for ensuring their course of study falls within program guidelines.

# Master of Science in Accounting Admission Requirements

Applicants to the STEM designated Master of Science in Accounting (M.S.A.) program are considered for admission based on their undergraduate cumulative grade point averages, resumes, goal statements, and other criteria established by the faculty. Some candidates may be eligible for admission without the GMAT exam. For current admission requirements visit https://bloch.umkc.edu/admissions/graduate-admissions.html.

### The Curriculum

The Master of Science in Accounting (M.S.A.) program encompasses advanced analysis in a variety of areas. The formal M.S.A. degree requires completion of a minimum of 30 credit hours. Degree requirements are designed to allow students to meet the requirements to sit for the Unified Certified Public Accountant (CPA) exam in Missouri. Students planning to complete the CPA exam in other states may need additional coursework.

Those wishing to prepare for other professional exams may be able to meet requirements by careful course selection within the program. **Note**: Students who repeat courses that have been waived from their program may not count the repeated course for credit toward their degree.

Students who are part of the MoreIn4 program will have satisfied all foundation coursework as part of their undergraduate accounting degree. ACCTNG 5557 and ACCTNG 5560 requirements will be waived with the completion of ACCTNG 412 and ACCTNG 405, respectively, in the B.S. Accounting degree.

### M.S.A. Coursework

Code	Title	Credits
Required course:		
ACCTNG 5568	Data Analytics for Accounting	3
Select one of the interest areas belo	ow:	6
Interest Area 1, Business Analysis a	nd Reporting	
ACCTNG 5551	Business Analysis and Reporting	
ACCTNG 5559	Advanced Financial Accounting Theory	
Interest Area 2, Information System	s and Controls	
ACCTNG 5544	Advanced Accounting Systems	
ACCTNG 5545	Information Security and Controls	
Interest Area 3, Tax Compliance and	l Planning	
ACCTNG 5572	Tax Theory And Business Applications	
ACCTNG 5581	Individual Tax Problems	
Interest Area 4, Corporate Accounting	ng	
ACCTNG 5551	Business Analysis and Reporting	
ACCTNG 5572	Tax Theory And Business Applications	
Electives to arrive at 30 total hours		21
12 hours may be selected from other	er Bloch disciplines	
Total Credits		30

## **Major Map**

#### Year I

Fall Semester	Credits	Spring Semester	Credits	Summer Semester	Credits	
ENGLISH 110 <sup>CC</sup>	3	3 COMM-ST 110, 140, 212, or 277		3 ACCTNG 210 <sup>CC</sup>		3
GECRT-SS 101, 102, 104, 105, 106, 107, 108, or 111	3	3 DSOM 211 <sup>CC</sup>		3 ECON 201 <sup>CC</sup>		3
GEFSE 101	3	B ENGLISH 225		3 HISTORY 101, 102, POL-SCI 210, HONORS 230, or CJC 364		3
MATH 110 <sup>CC</sup>	3	3 GECRT-AH 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 112, 113, or 114		3		
MGT 256	3	3 GECRT-SC 101, 102, or 103		3		
		General Elective		3		
	15	5	1	8		9

#### Year II

Fall Semester	Credits Spring Semester	Credits Summer Semester	Credits
ACCTNG 211 <sup>CC</sup>	3 ACCTNG 307 <sup>CC</sup>	3 FIN 325 or DSOM 340 (course not completed in Year II, Spring Semester) <sup>1</sup>	3
ACCTNG 306 <sup>CC</sup>	3 ACCTNG 310 <sup>CC</sup>	3 Internship for Credit or General Elective	3
ECON 202 <sup>CC</sup>	3 DSOM 340 or FIN 325 <sup>1</sup>	3	
ENT 315	3 GECDV 201, 202, 203, 204, 205 207, 208, 209, 210, or 211	3, 206,	

Voor III			
	18	18	6
MKT 324 <sup>CC</sup>	3 MGT 332	3	
GECUE 201, 202, 203, 204, 205, 206, or 272	3 MGT 301 <sup>2</sup>	3	

#### Year III

Fall Semester	Credits	Spring Semester	Credits	Summer Semester	Credits
ACCTNG 318	3	ACCTNG 405		3 Internship for Credit or General Elective	3
ACCTNG 350	3	ACCTNG 412		3 General Elective	3
ACCTNG 360	3	MGT 370 <sup>3</sup>		3	
MGT 471	3	Accounting/Advanced Business Elective <sup>4</sup>		3	
General Elective	3	General Elective		3	
	15		1	5	6

#### Year IV

Fall Semester	Credits	Spring Semester	Credits	Summer Semester	Credits	
ACCTNG 5568	3	3 Accounting Interest Area Course #2	3	Bloch Graduate-Level Elective #3		3
Accounting Intererest Area Course #1	3	3 Accounting Elective #2	;	Bloch Graduate-Level Elective #4		3
Accounting Elective #1	3	3 Accounting Elective #3	;	3		
Bloch Graduate-Level Elective #1	3	3 Bloch Graduate-Level Elective #2	;	3		
	12	2	1:	2		6

**Total Credits: 150** 

CC Critical courses provide feedback regarding fit and help indicate likelihood of successful completion of academic program and degree.

Both DSOM 340 and FIN 325 are required for the Bachelor of Science in Accounting degree.

<sup>&</sup>lt;sup>2</sup> MGT 301 applies to the Bachelor of Science in Accounting degree as Accounting/Advanced Business Elective #1.

 $<sup>^3\,</sup>$  MGT 370 satisfies the international requirement and counts as Accounting/Advanced Business Elective #2. The International Requirement in the Bachelor of Science in Accounting degree program can be satisfied with MGT 370, International Management, or MGT 470, International Study in Business (tied to a short-term study abroad trip). With approval from the Department of Entrepreneurship and Management, this can include international business-related course work transferred from other institutions, study abroad opportunities and emphasis-specific international courses.

<sup>&</sup>lt;sup>4</sup> MoreIn4 students pursuing the Bachelor of Science in Accounting/Master of Science in Accounting combination should select an Accounting/ Advanced Business Elective other than ACCTNG 418, Data Analysis for Accounting . They will complete it as ACCTNG 5568 in Year IV, Fall Semester.