

# MASTER OF SCIENCE IN ACCOUNTING

## Student Learning Outcomes

Students graduating from this program will:

- 1. Interpret relevant rules and regulations to formulate and apply a logical position to an accounting issue.
- 2. Formulate solutions for structured and unstructured business problems and issues.
- 3. Transform and interpret data to answer an accounting question.
- 4. Communicate professionally both orally and in writing.

## 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. Applicants whose undergraduate work was outside of business and accounting will be required to complete up to 12 hours of foundation coursework. Students may be exempt from course requirements based on prior coursework and grades earned, with exemptions determined at the time of initial advising and enrollment. Foundation and 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.

An M.S.A. program of study must include 30 credit hours with a minimum of 24 hours of that course work completed at UMKC. Transfer credit will be considered in accordance with the guidelines in the Master's Degrees Academic Regulations section of the catalog.

### Foundation Coursework

Code	Title	Credits
ACCTNG 5517	Introduction to Intermediate and the Accounting Profession	3
ACCTNG 5550	Accounting Information Systems	3
ACCTNG 5556	Cost Management	3
ACCTNG 5558	Financial Accounting Theory	3
<b>Total Credits</b>		<b>12</b>

### M.S.A. Coursework

Minimum of 30 credit hours beyond Foundation Coursework.

Code	Title	Credits
<b>Required if not taken elsewhere:</b>		
ACCTNG 5557	Introduction To Income Taxation (unless waived by ACCTNG 412 or equivalent)	3
ACCTNG 5560	Introduction To Auditing And Accounting Systems (unless waived by ACCTNG 405 or equivalent)	3
<b>Required courses:</b>		
ACCTNG 5568	Data Analytics for Accounting	3
<b>Select one of the interest areas below:</b>		<b>6</b>
<b>Interest Area 1, Business Analysis and Reporting</b>		
ACCTNG 5551	Business Analysis and Reporting	
ACCTNG 5559	Advanced Financial Accounting Theory	
<b>Interest Area 2, Information Systems and Controls</b>		
ACCTNG 5544	Advanced Accounting Systems	
ACCTNG 5545	Information Security and Controls	
<b>Interest Area 3, Tax Compliance and Planning</b>		
ACCTNG 5572	Tax Theory And Business Applications	
ACCTNG 5581	Individual Tax Problems	

**Interest Area 4, Corporate Accounting**

ACCTNG 5551	Business Analysis and Reporting
ACCTNG 5572	Tax Theory And Business Applications

Electives to arrive at 30 total hours

9-15

12 hours may be selected from other Bloch disciplines

**Licensure Disclosure****Licensure Disclosure**

A bachelor's degree in accounting or a related field is typically required to become an accountant. Individuals may work in the field without licensure or certifications, but the program meets the Missouri education requirement. Completing certification in a specific field of accounting, such as becoming a licensed Certified Public Accountant (CPA), may improve job prospects.

The master's in accounting (when coupled with an undergraduate degree in accounting or business) meets the education and licensure requirements for most jurisdictions. Most states require a separate ethics exam and work experience for licensure. Full licensure requires passing four sections of CPA Exam (MS Aligned Interest Areas) AND work experience. Some jurisdictions may have additional requirements. CPA exam is consistent across all jurisdictions, but some jurisdictions have different requirements.

**Program Director**

Leigh Salzsieder (salzsiederl@umkc.edu), PhD

**States in Which the Curriculum Meets the Educational Requirements for Licensure**

AL, AK, AZ, CT, DE, DC, FL, GA, HI, ID, IL, IA, KY, ME, MI, MN, MO, MT, NV, NH, NJ, NM, NC, OH, SC, TN, TX, UT, VA.

**States in Which the Curriculum Does Not Meet the Educational Requirements for Licensure**

AR\*, CA\*, CO\*, GU\*, IN\*, KS, LA\*, MD, MA\*, MS\*, NE, NY\*, ND\*, OK\*, OR\*, PA\*, PR\*, RI\*, SD\*, USVI\*, VT\*, WA\*, WV, WI\*, WY\*.

\* BS and MS in Accounting combined meet the educational requirements for licensure.