

# ACCOUNTING (MS)

## Innovation and Entrepreneurship

The Master of Science (MS) in Accounting is designed for accounting professionals interested in pursuing licensure as a Certified Public Accountant (CPA) or certification as a Certified Management Accountant (CMA). This program prepares students for high demand careers with course content specifically geared to help prepare students for the rigorous certification exams. This program is delivered completely and conveniently online\* and is accredited through the Accreditation Council for Business Schools and Programs (ACBSP).

\*The MS in Accounting is not suitable for international students requiring a student visa from PSU due to its online delivery format.

## Admission Requirements

For information on Admissions Requirements please visit the Graduate Admissions webpage at <https://www.plymouth.edu/prospective/graduate/graduate/admissions/>

Students who do not possess a bachelor's degree in Accounting may be accepted into the program pending a discussion with the program coordinator regarding their career ambition due to CPA licensing requirements. Additional coursework may be necessary.

## Transfer Credits

Students who have earned graduate credits from another regionally accredited program prior to enrolling at PSU may request to transfer up to 9 credit hours of business or business-related courses. Once enrolled in the MS in Accounting program, only courses completed at other ACBSP or AACSB accredited institutions may be transferred into the MS in Accounting program. All courses considered for transfer must have the approval of the program coordinator. Approval prior to taking a course for transfer credit is recommended. Grades for transfer courses must be at the B level or higher and appropriate to the MS in Accounting program. Only credits are transferred, not grades; therefore, the grades for transfer courses do not count toward the required 3.0 grade point average (on an A = 4.0 scale) for program completion. No graduate credit will be given for correspondence courses, curriculum workshops (unless designed for graduate credit), or Pass/No Pass courses. An official transcript must be on file before credits can be transferred into the MS in Accounting program.

## Degree Requirements

### Curriculum Requirements

Course	Title	Credits
<b>Accounting Core Component</b>		
BU 5120	Financial Analysis	3
BU 5192	Advanced Financial Accounting	3
BU 5190	Accounting for Managers	3
BU 5210	Economic Analysis	3
BU 5226	Business Law for Accountants	3
BU 5510	Operations Management	3
BU 5600	Federal Taxes and Business Decisions	3
BU 5620	Auditing Perspectives	3
<b>Electives</b>		

Select two of the following: 6

BU 5590	Budgeting and Fund Accounting
BU 5227	Accounting Information Systems
BU 5229	Professional Ethics for Accountants

**Total Credits** 30

## Learning Outcomes

- Demonstrate a high level of understanding of, and the ability to apply, concepts of accounting practice and theory.
- Evaluate complex accounting problems from the perspective of multiple business disciplines and professional standards, then formulate, communicate, and defend recommendations to decision-makers based on those evaluations.
- Produce clearly written, concise business analyses, and deliver clear, well organized, persuasive oral presentations.
- Recognize the importance of diversity and integrate their unique backgrounds with those of other students and with faculty members to develop effective interpersonal and group interactions.
- Analyze accounting situations in keeping with professional standards and moral values and recommend appropriate courses of action.

## Career Pathways

The MS in Accounting is designed for accounting professionals interested in pursuing licensure as a Certified Public Accountant (CPA) or certification as a Certified Management Accountant (CMA). This program will prepare you for high demand careers with course content specifically geared to help you prepare for the rigorous certification exams.