

# MASTER OF SCIENCE IN ACCOUNTANCY

## Batterman School of Business and Haab School of Business Mission

The Batterman and Haab Schools of Business embolden a global network of transformational and collaborative Christian leaders, dedicated faculty, entrepreneurial students, and active alumni who come together to create maximum social impact through ethical practice, innovation and service.

### Program Mission Statement

The Master of Science in Accountancy program will prepare students for the rigors of a career in public accounting. Graduates of this program will have expertise in financial accounting, taxation, auditing, and analytics and will evaluate difficult ethical decisions with a Christian perspective. The curriculum is aligned to the CPA evolution model curriculum and will prepare students to sit for the four parts of the CPA exam.

### Program Overview

This program focuses on students that seek to become Certified Public Accountants. CPA exam review content is embedded in the courses in order to prepare students for the skills needed to be successful on the exam and in the profession. Students will select an elective area that will align with their chosen discipline portion of the CPA exam, where they will deepen their expertise in the area that best aligns with their professional interests. Courses are scheduled in 6 or 8 week terms and students are encouraged to sit for the CPA exam section immediately following the relevant coursework in each term.

### Program Prerequisites

Prior to full acceptance into the program, students must have completed relevant undergraduate coursework in the following areas: financial accounting, managerial accounting, intermediate accounting, accounting information systems, cost accounting, income tax, auditing, advanced/governmental accounting or equivalent. Students must also have a minimum of 24 additional credits in other business topics. Students who do not met these prerequisite requirements may request a waiver from the Director of the MSA program.

## Program Learning Outcomes

Students will:

- Analyze the legal and ethical responsibilities of accountants, businesses and businesspersons from a Christian perspective;
- Apply a global perspective to understanding financial information and decision making;
- Integrate accounting knowledge from various core and specialty areas to be prepared to pass three core sections of the CPA exam and one exam in their selected discipline;
- Critically assess complex transactions, and determine the appropriate accounting treatment;
- Analyze financial information and make recommendations to support business decision making;
- Communicate financial and non-financial information in a professional and clear manner;

- Utilize data analytics tools to analyze and report financial information.

## Master of Science in Accountancy Curriculum

Students will complete the MSA Core (24 credits) plus electives from one topical area (6 credits), for a total of 30 credits.

Code	Title	Hours
<b>MSA Core</b>		<b>24</b>
MBA 519	Ethical Leadership for Dynamic Organizations	
MBA 576	Fraud Management	
ACCT 510	Advanced Auditing	
ACCT 520	Advanced Taxation	
ACCT 530	Excel-Based Decisions in Managerial Accounting	
ACCT 540	Financial Accounting Theory I	
ACCT 541	Financial Accounting Theory II	
ACCT 550	Accounting Data Analytics	
<b>MSA Electives: Choose 6 credits in one area</b>		
<i>Business Analysis and Reporting</i>		<b>6</b>
ACCT 640	Advanced Financial Accounting	
ACCT 650	Advanced Data Analytics	
<i>Information Systems &amp; Controls</i>		<b>6</b>
ACCT 610	Information Systems Assurance & Advisory I	
ACCT 611	Information Systems Assurance & Advisory II	
<i>Tax Compliance &amp; Planning</i>		<b>6</b>
ACCT 620	Individual Tax Compliance & Planning	
ACCT 621	Entity Tax Compliance & Planning	
<b>Total Hours</b>		<b>30</b>