


MASTER OF SCIENCE IN ACCOUNTING

The  icon appears in the title of traditional courses that are also available as a set of module courses.

Description and Outcomes

The Master of Science in Accounting program is designed to follow a Bachelor of Science in Accounting degree. Refer to the Admissions Requirements (p. 1) section for details.

The objective of the Master of Science in Accounting program is to prepare you with the knowledge, technical skills, and work habits to be an innovative and adaptable critical thinker and problem solver. The program is designed to prepare you to use available services and technologies to support operations and management, and the curriculum encourages you to be a lifelong learner while addressing the evolving professional skills of master's degree students.

Upon graduation, you may perform either technical or management duties within the accounting field. Typical duties may include overall department management; the generation and analysis of accounting data; the creation of quality improvement processes, compliance strategies, and reimbursement procedures; conducting research; and addressing risk management and legal issues. Employment opportunities may exist within industry and public accounting. In addition, many entrepreneurial opportunities may exist for small business accounting and consulting services.

The Master of Science in Accounting program is designed to help you prepare for the Uniform Certified Public Accountant (CPA) Examination, the Certified Internal Auditor examination, and the Certified Management Accountant examination. Refer to the Certification, State Board, and National Board Exams (p. 2) section for important program disclosure information.

Concentrations

You must choose from three concentration areas designed to help you develop specific accounting proficiencies: public accounting—CPA track, private/corporate accounting—CMA track, and tax.

Program Length

The Master of Science in Accounting program consists of a minimum of 52 quarter credit hours. Upon successful completion of the program, you will be awarded a master of science degree.

Program Outcomes

1. Integrate accounting knowledge to take well-reasoned action in diverse situations.
2. Assess accounting issues and opportunities in dynamic environments.
3. Evaluate the ethical and social implications of business and accounting decisions in a global context.
4. Evaluate the theory, principles, and practices of accounting and accounting information systems.
5. Integrate challenging work that will prepare students for accounting professional exams.

6. Communicate professionally through writing and presentations with stakeholders.

Professional Competencies

In addition to the discipline-specific outcomes, professional competencies are integrated throughout your academic program. You can review the professional competencies associated with your academic program in the Professional Competencies (<https://catalog.purdueglobal.edu/graduate/professional-competencies/>) section of this Catalog.

Program Availability

For program availability, please refer to the U.S. State and Other Approvals (<https://catalog.purdueglobal.edu/policy-information/university-information/accreditation-approvals-memberships/>) section and Program Availability Information (<https://www.purdueglobal.edu/catalog-program-availability-info.pdf>).

Policies

Admissions Requirements

You must meet the below admissions requirements in addition to Purdue Global's general requirements (<https://catalog.purdueglobal.edu/policy-information/admissions/requirements/>).



Your prior bachelor's degree must be in the field of business from an accredited institution or include a minimum of 30 semester or 45 quarter credit hours in undergraduate coursework across the Common Professional Components (CPC) to align with Accreditation Council for Business Schools and Programs (ACBSP) accreditation standards. You would also meet these requirements with a master's degree in business (MBA).





ACBSP's CPC include areas such as marketing, management, finance, economics, law, ethics, accounting, globalization, policy, IT, and statistics. If you have completed the required hours and satisfy the other program entry requirements, no additional coursework is needed to enter the master's degree program. If you do not meet this requirement, you will be required to take a Peregrine entrance exam free of charge to assess your knowledge in the CPC areas. If you do not meet the minimum scoring requirement of 50 percent on each topic in the exam, you will be required to take a leveling course, comprised of up to 15 modules, before being enrolled in the program. The required module(s) will be determined by the Peregrine score in each CPC area. You are responsible for the fee for each Peregrine module required. You must pass each Peregrine module that is required with a score of 70 percent or higher.

For example, if you do not meet the undergraduate coursework requirements, and do not receive a passing score on the exam in the accounting and business finance areas, you would be required to take both module 1 and module 3 of the leveling course:


Module 1	Accounting
Module 2	Business Ethics
Module 3	Business Finance
Module 4	Business Integration and Strategic Management
Module 5	Business Leadership
Module 6	Global Dimensions of Business
Module 7	Information Management Systems
Module 8	Legal Environment of Business

Module 9	Marketing
Module 10	Quantitative Research Techniques and Statistics
Module 11	Management/Human Resource Management
Module 12	Management/Operations/Production Management
Module 13	Management/Organizational Behavior
Module 14	Economics/Macroeconomics
Module 15	Economics/Microeconomics

If you are granted admission to the program and do not have an undergraduate degree in accounting, you may be required to complete additional foundational coursework, which may include AC114  Accounting I, AC116  Accounting II, and AC239 Managerial Accounting, pending review of the situation by the Dean. Candidates to the program must pass their prerequisite courses with a “B” or better to be admitted to the program.

If you are an international applicant, you must submit, prior to enrollment, an official college transcript evaluated for equivalency to a United States college diploma by an authorized school official, appropriate outside agency, or approved foreign credential evaluator. If you are granted admission to the program and do not have an undergraduate degree in accounting, you may be required to complete additional foundational coursework, which may include AC114  Accounting I, AC116  Accounting II, and AC239 Managerial Accounting, pending review of the situation by the Dean. Candidates to the program must pass their prerequisite courses with a “B” or better to be admitted to the program. If you possess a bachelor’s degree unrelated to business, management, accounting, or finance, you must submit an additional course-by-course equivalency evaluation to determine whether you have already completed coursework equivalent to AC114  Accounting I and/or AC116  Accounting II. You are responsible for any costs incurred as a result of this service.

Accelerated CPA Track Option


The Accelerated CPA Track Option is designed to offer you an accelerated path to complete the required coursework to sit for the CPA Exam. If you graduate from the Bachelor of Science in Accounting program, apply for entry and are accepted into Master of Science in Accounting program, and enroll within 7 weeks of completing the bachelor’s degree, GB512  Business Communications will be waived from your master’s degree requirements.

To sit for the CPA Exam in most states, there is an educational requirement of 150 semester credit hours (225 quarter credit hours). The Bachelor of Science in Accounting program is 180 quarter credit hours. The Master of Science in Accounting program is 52 quarter credit hours. You may need to complete both Purdue Global’s Bachelor of Science in Accounting and Master of Science in Accounting, or their equivalents, to meet eligibility requirements.

Licensing requirements to sit for the CPA exam vary from state to state. You should review your state’s educational requirements by visiting the National Association of State Boards of Accountancy (<https://nasba.org/>) website, as well as your state’s CPA licensing requirements, which can be found at the Accountancy Licensing Library (<https://www.alllibrary.com/index/>).

www.alllibrary.com/index/). See Certification, State Board, and National Board Exams (p. 2) for more details.

Progression Requirements

1. You may not use transfer credit to replace AC599 Graduate Capstone in Accounting. This course must be completed at Purdue Global.
2. As a newly enrolled student, you may request to test out of GB512  Business Communications by passing an Assessment of Skills and Knowledge (ASK) with a predetermined score. To register for an ASK, you must contact your Student Advisor at least 1 week prior to the start of the first term. Refer to the Types of Credit (<https://catalog.purdueglobal.edu/policy-information/prior-learning-assessment/types-credit/>) section for additional information.

Certification, State Board, and National Board Exams


Certain state certification and licensure boards have specific educational requirements for programs to lead to a license or nongovernmental certification that is a precondition for employment in a recognized occupation.

Unless otherwise specified, Purdue Global’s programs are not designed to meet any specific state’s licensure or certification requirements. If certain licensed occupations, vocations, or professions are not explicitly listed, Purdue Global has not reviewed the licensure or certification requirements of those occupations, vocations, or professions, nor intended the program to meet such requirements. Licensure-track programs may limit enrollment to students in certain states; please see Purdue Global’s Program Availability Information (<https://www.purdueglobal.edu/catalog-program-availability-info.pdf>) to determine enrollment eligibility.



You are responsible for understanding the requirements of optional certification exams. Such requirements may change during the course of your program. You are not automatically certified in any way upon program completion. Although certain programs are designed to prepare you to take various optional certification exams, Purdue Global cannot guarantee you will be eligible to take these exams or become certified. Your eligibility may depend on your work experience, completion of education and/or degree requirements, not having a criminal record, meeting other certification requirements, or the program or the University itself having appropriate accreditation or licensure.

Upon graduation, you may be eligible to take the Uniform Certified Public Accountant (CPA), Certified Internal Auditor, and Certified Management Accountant certification exams. To sit for the CPA Exam in most states, there is an educational requirement of 150 semester credit hours or 225 quarter credit hours. You may need to take additional courses at the undergraduate or graduate level to meet individual state requirements. State requirements can be viewed by visiting the National Association of State Boards of Accountancy (<https://nasba.org/>) website, as well as your state’s CPA licensing requirements, which can be found at the Accountancy Licensing Library (<https://www.alllibrary.com/index/>).

Degree Plan

The  icon appears in the title of traditional courses that are also available as a set of module courses. Module course availability may be limited to certain academic calendars. See Course Types (<https://catalog.purdueglobal.edu/policy-information/university-information/approach-to-learning/>) for information about module courses.

Program Requirements

Code	Title	Credits
Core Requirements		
AC501	Financial Accounting and Reporting	4
AC502	Regulation	4
AC503	Advanced Auditing	4
AC504	Ethical Issues in Business and Accounting	4
AC505	Advanced Managerial/Cost Accounting	4
AC507	Corporate Tax Decisions and Strategies	4
GB512	 Business Communications	4
GB540	 Economics for Global Decision Makers	4
AC599	Graduate Capstone in Accounting	4
Total Core Requirements		36
Open Elective Requirements		
Accounting Electives		16
Total Open Elective Requirements		16
TOTAL CREDITS		52

Concentration Requirements

Concentration courses are completed within the open electives requirement of the degree plan.

Students in this program are required to select a concentration.

Public Accounting—CPA Track

Code	Title	Credits
AC555	Fraud Examination	4
AC556	Government and Not-For-Profit Accounting	4
AC558	International Accounting Standards and Global Financial Reporting	4
TOTAL CREDITS		12

Private/Corporate Accounting—CMA Track

Code	Title	Credits
AC551	Accounting Research	4
AC552	Business Reorganizations and Restructuring	4
AC554	Enterprise Risk Analysis and Planning	4
TOTAL CREDITS		12

Tax

Code	Title	Credits
AC559	International Tax Planning and Issues	4
AC560	Tax Research and the IRS	4
AC561	Taxation of Estates and Trusts	4
TOTAL CREDITS		12