

MASTER OF SCIENCE IN ACCOUNTING

Academic Programs

The Master of Science in Accounting (MSA) is designed to meet the needs of individuals ranging from accounting professionals who want to further their education to recent graduates with four year accounting degrees who want to better prepare for the challenges they will face in the accounting profession. It will provide students with the technical competence and depth of knowledge they will need given the complexity of official accounting and auditing pronouncements and tax laws, as well as provide them with the analytical and communication skills essential to succeed in today's dynamic business environment.

The Master of Science in Accounting is also designed to satisfy the 150-semester-hour educational requirement for licensure as a Certified Public Accountant as adopted by over 40 states, including Massachusetts and Connecticut.

Program Requirements

To earn the M.S. in Accounting, students must complete 30 credit hours of graduate coursework including the graduate portfolio with the coursework distributed as shown below. Students will be required to have a foundation consisting of various accounting and business courses equivalent to those in an accounting undergraduate program to satisfy CPA examination and licensure requirements. Students with undergraduate business degrees in a field other than accounting will need to complete these foundation courses at the undergraduate level prior to admission into the program. Students with undergraduate degrees in disciplines other than business may need to complete other business courses in addition to the accounting foundation courses.

Students must select one of the following concentrations:

- Data Analytics Concentration, MSA (<https://catalog.baypath.edu/graduate/academic-programs/master-science-accounting-/managerial-accounting-data-analytics-msa/>)
- Finance Concentration, MSA (<https://catalog.baypath.edu/graduate/academic-programs/master-science-accounting-/managerial-accounting-financial-analysis-msa/>)
- Forensic Accounting Concentration, MSA (<https://catalog.baypath.edu/graduate/academic-programs/master-science-accounting-/forensic-accounting-msa/>)
- Managerial Accounting Concentration, MSA (<https://catalog.baypath.edu/graduate/academic-programs/master-science-accounting-/managerial-accounting-general-msa/>)
- Public Accounting Concentration, MSA (<https://catalog.baypath.edu/graduate/academic-programs/master-science-accounting-/public-accounting-msa/>)

Student Learning Outcomes

Graduates of the M.S. in Accounting program are expected to demonstrate achievement in all areas of the program. Specifically, graduates of the M.S. program are expected to:

- Apply appropriate research methods to choose appropriate courses of action related to accounting or auditing standards and tax issues;
- Explain the various organizational forms of business entities from an operating, reporting and income tax perspective, and the treatment of special circumstances unique to each form of organization;
- Analyze and resolve complex business problems and effectively communicate, both orally and in writing, resolutions with reference to appropriate supporting materials;
- Demonstrate thorough knowledge of the effects of the Sarbanes-Oxley Act on accounting and auditing standards and demonstrate the ability to establish policies and procedures to comply with the requirements of the Act;
- Analyze and articulate the implications of business decisions and transactions as they relate to accounting or auditing standards and taxation to non-accounting professionals;
- Articulate an understanding of the reporting challenges faced by multinational organizations and the impact of international accounting standards on the future of accounting standards in the United States;
- Demonstrate an appreciation of the ethical expectations of the profession.