

# MASTER OF SCIENCE IN MANAGEMENT

# PROFESSIONAL ACCOUNTING

The MSPA provides professional accounting training to students who have already obtained a baccalaureate in accounting, who wish to fulfill the 150-credit hours required to obtain a license as a Certified Public Accountant (CPA) in a meaningful way. This area of concentration is designed to develop a highly professional and employable specialist in accounting with broad knowledge of the role of accounting in a variety of business organizations and satisfy the requirements to sit for the CPA exam. Students are guided through the CPA exam process and have the opportunity to complete the CPA exam before beginning full-time employment.

## Required Courses

BUS ADM 724	Business Combinations and Governmental Accounting
BUS ADM 753	Advanced Business Law
BUS ADM 821	Business Taxation
BUS ADM 840	Current Issues in Financial Reporting
BUS ADM 844	Auditing: Professional Standards and Practice

## Elective Tracks

### Assurance Services (15 Credits)

#### Required (9 Credits):

BUS ADM 720	Information Systems Auditing
BUS ADM 723	Forensic Accounting
BUS ADM 841	Financial Statement Analysis

### Taxation (15 Credits)

#### Required (12 Credits):

BUS ADM 820	Tax Research, Practice, and Procedure
BUS ADM 823	Corporate Income Taxation
BUS ADM 826	Tax Planning for Individuals
BUS ADM 828	Taxation of Partnerships, S Corporations, and LLC's

## Electives

**Assurance Services choose two courses (6 credits) from the following**  
**Taxation choose one course (3 credits) from the following:**

BUS ADM 749	Data and Information Management
BUS ADM 751	Analysis of US Business Environment
BUS ADM 771	Investments
BUS ADM 772	Portfolio Management
BUS ADM 773	Options and Futures
BUS ADM 774	Global Financial Management
BUS ADM 775	Financial Strategy
BUS ADM 778	Financial Institutions and Markets
BUS ADM 834	International Taxation
BUS ADM 894	Internet Marketing
BUS MGMT 713	Entrepreneurship: Venture Creation & Management
BUS MGMT 715	Leadership, Team Building & Effective Management
BUS MGMT 726	Study Abroad: Ernst & Young Giessen

**Degree completion: 30 Credits**