

MSA ACCOUNTING - AVAILABLE 100% ONLINE

The objective of the Master of Science in Accountancy (MSA) degree program is to provide an opportunity for students to achieve greater breadth and depth in the study of Accountancy than is possible in the baccalaureate program. The MSA program gives student the advanced skills to be a successful accountant and business leader. Skills such as critical and analytical thinking, leadership, teamwork, effective communication, and the ability to deal with big data and data analytics are important skills for short and long-term career success in a dynamic environment. The MSA program is also designed to fulfill the requirements to sit for the Uniform CPA Exam in the state of Ohio and other states. Nationwide, the CPA candidates who qualify to sit for the CPA exam with an MSA degree have the highest pass rates.

Admission to the M.S.A. program is available to those students who can demonstrate high promise of success in a graduate degree program. The department of accounting has adopted qualitative admissions standards in which applicants are considered on the basis of their merits, with weight given to prior academic achievement, undergraduate GPA, and professional work experience.

The following material is required of all candidates for admission to the program:

- Completed online application.
- Official transcripts from each post-secondary institution attended.
- Resume including contact information for two references (name, title, place of employment, phone number and e-mail address).

Automatic admissions is highly likely for candidates that have

- a *graduate* (or higher) degree or*
- *an undergraduate degree with at least a 3.0 GPA* or*
- *between a 2.7 and 2.99 undergraduate GPA with at least 3 years of professional work experience*

For candidates who do not meet any one of the forementioned criteria, the following materials are recommended:

- Two letters of recommendation from an individual who knows you in a professional capacity.
- The statement of purpose which is a one-page essay stating why you believe you belong in the M.S.A. program and what the M.S.A. program can do for you professionally.
- Official GMAT scores (optional) sent directly from the Graduate Management Admissions Council (GMAC) to the College of Graduate Studies. GMAT scores must be no more than five years old. In lieu of the GMAT, other graduate level test scores can be considered (e.g., GRE, LSAT, MCAT, PCAT)

University of Toledo students interested in the BBA/MSA pipeline program must also submit the following:

- BBA/Master of Science in Accountancy Letter of Intent (https://www.utoledo.edu/business/COBI/COBIDocs/MBA_MSA%20Pipeline)

- Letter of Intent (Letter of Intent%20-%20Final%2010%2012%2021.pdf). This letter requires authorization from your undergraduate advisor that you are eligible to enroll in graduate courses and that you will continue to make progress toward your undergraduate degree, and
- a completed MSA graduate admission application.

After successful completion of the application process, students will be considered for admission to the graduate program.

In the case of students whose native language is not English, a score of 80 or above on the TOEFL IBT, PTE equal to 58 or above, Duolingo equal to 110 or above, or a 6.5 or above on the International English Language Testing System (IELTS) is mandatory.

*Graduate or Undergraduate degrees must be earned from a university whose business school is accredited by AACSB. GPA calculated on a 4.0 scale.

Applications for admission are considered on a rolling basis. However, students are encouraged to submit their applications by the following dates:

Domestic students:

Fall Semester	August 1
Spring Semester	November 15
Summer Semester	April 15

International students:

Fall Semester	May 1
Spring Semester	October 1
Summer Semester	March 1

Final admissions decisions will be withheld until the application for admission is complete. No materials submitted to the University will be returned to the applicant. The M.S.A. program admits students to the program on a rolling admissions basis.

The Master of Science in Accountancy degree is granted to students who satisfactorily complete a minimum of 30 semester hours at the 6000-level in the College of Business and Innovation.

Code	Title	Hours
Accounting Core Courses (12 hours) - Take the following 4 courses:		
ACCT 6130	Advanced Financial Accounting ¹	3
ACCT 6190	Contemporary Accounting Problems	3
ACCT 6250	Corporate Taxation	3
ACCT 6600	Data Analytics for Accountants	3
Accounting Electives (12 hours) - Choose 4 courses from the following: ²		
ACCT 6260	Taxation of Pass-Through Entities	
ACCT 6270	Tax and Business Strategy	
ACCT 6310	Managerial Accounting and Decision Making	
ACCT 6330	AIS Process, Technology, and Analytics	
ACCT 6410	Governmental And Not-For-profit Accounting	
ACCT 6430	Business Valuation And Analysis	
ACCT 6440	Advanced Auditing	

ACCT 6450	Fraud and Forensic Accounting	
ACCT 6520	Regulation Capstone Taxation and Business Law Studies	
ACCT 6530	Comprehensive Financial Accounting and Reporting	
ACCT 6540	An Accounting Perspective of the Business Environment	
ACCT 6510	Auditing Concepts and Applications	
ACCT 6960	Independent Study In Accounting	
Business Electives (6 hours) - Choose 2 courses from the following		6
Two graduate business courses.		
BUAD 6200	Corporate Finance	
BUAD 6300	Strategic Marketing And Analysis	
BUAD 6400	Results-Based Management	
BUAD 6500	International Business	
BUAD 6600	Supply Chain Management	
BUAD 6800	Information Technology And E-Business	
OSCM 6250	Essentials of Business Analytics	
Total Hours		42

¹ ACCT 4130 at the undergraduate level

² MSA 4 Core courses (12 hours) above required for all MSA students. MSA Elective courses: 18 hours (6 courses) - at least 12 credit hours (4 courses) of Accounting Electives.

Other UT graduate courses are allowed as electives with pre-approval from the MSA academic advisor. If a student takes one of the courses above at the undergraduate level (specifically ACCT 4130, ACCT 4250 and ACCT 4410), these courses may not be taken at the graduate level. This does not reduce the number of credit hours or courses required to earn the MSA degree. The student will select a different option with the Accounting Department Chair and MSA Program Advisor. Other courses from the College of Business and Innovation (or, in the case of a JD/MSA student, a course from the College of Law) may also be approved for the three areas above, with good cause shown, by the Accounting Department Chair and/or MSA Program Advisor.

MSA Common Body of Knowledge

Based on the candidate's prior course work, any or all of the MSA Common Body of Knowledge may be waived (each course is three semester hours):

If a student can demonstrate that he/she has completed equivalent course work at the undergraduate level prior to admission to the M.S.A. program and has earned a grade of C (2.0) or better in the course(s), the corresponding **course below** may be waived. The undergraduate and graduate equivalents are below.

Code	Title	Hours
ACCT 5000	Financial And Managerial Accounting ¹	3
ACCT 3100/5100	Data Analytics in Accounting	3
ACCT 3110/5110	Intermediate Financial 1	3
ACCT 3120/5120	Intermediate Financial 2	3
ACCT 3210/5210	Individual Taxation	3

ACCT 3310/5310	Accounting Information Systems And Controls	3
ACCT 3320/5320	Cost Accounting	3
ACCT 4420/5420	Auditing	3
FINA 5310	Managerial Finance and Economics ³	3
OSCM 5510	Data, Decisions and Operations ⁴	3
Total Hours		30

¹ BUAD 2040 or ACTG 1040; and BUAD 2050 or ACTG 1050

³ BUAD 3040

⁴ BUAD 2060 or MATH 2600

Students must have an average GPA of 3.0 or higher in the common body of knowledge courses in order to proceed into 6000 level accounting classes.

Early admission/bridge program - BBA - MSA

Undergraduate students accepted in the BBA-MSA option will be admitted to the Master of Science in Accountancy program and allowed to complete up to three **graduate level classes** (nine credit hours) during their final academic year of **undergraduate studies**. Students admitted into the pipeline program must apply for admission to the College of Graduate Studies for the semester that they intend to matriculate. They will then continue in the MSA program upon completion of the undergraduate degree requirements. The graduate coursework (up to nine hours) may be applied **to completion of both undergraduate and MSA degree requirements**. The following provisions apply for classes taken for graduate credit: 1) graduate classes taken at The University of Toledo only after the student is accepted in the pipeline program, 2) only BUAD 6200, BUAD 6300, BUAD 6400, BUAD 6500, BUAD 6800, ACCT 6130, ACCT 6190, ACCT 6250, OSCM 6250 may be included in the approved nine semester hours of graduate credit taken as an undergraduate. Students must have at the time of application 1) a minimum of 3.0 cumulative undergraduate grade point average that will include undergraduate credits earned at other institutions and transferred to UT, 2) undergraduate advisor's approval, and 3) graduate advisor's approval.

- PLO 1: Propose a well-formulated solution, including its contingencies and future implications to a professional or enterprise
- PLO 2: Apply advanced concepts to prepare the general purpose financial statements
- PLO 3: Evaluate business risks, related to data collection, storage and use
- PLO 4: Demonstrate ability to collect, clean, analyze and interpret data for decision-making
- PLO 5: Identify ethical implications of accounting decisions on firm and capital markets
- PLO 6: Locate areas of risk within an enterprise and suggest appropriate responses
- PLO 7: Identify and evaluate current accounting issues