


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. In addition to the CPA Exam, the Master of Science in Accounting may also help prepare you for optional certifications such as the Certified Internal Auditor examination and the Certified Management Accountant examination. Prospective and current students must review Purdue Global's State Licensure and Certifications (<https://www.purdueglobal.edu/about/accreditation/licensure-state-authorizations/>) site to view program and state-specific licensure information. Refer to the Certification, State Board, and National Board Exams (p. 2) section for additional program disclosure information.

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/>).

You must submit a current, professional resume that details employment history including responsibilities and dates of employment.

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 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.

Specific module requirements based on your Peregrine entrance exam score, your prior coursework and your graduate program, along with instructions for completing the Peregrine entrance examination and/or required modules, will be provided by the University.

If your official transcript does not include completion of the prerequisite courses of AC114  Accounting I, AC116  Accounting II, and AC239 Managerial Accounting or their equivalents with a grade of "B" or better, you may be required to complete additional foundational coursework prior to admission, 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 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 the prerequisite courses outlined above. You are responsible for any costs incurred as a result of this service.

Certification, State Board, and National Board Exams


Certification and licensure boards have state-specific educational requirements for programs that lead to a license or certification that is a precondition for employment. Prospective and current students must review Purdue Global's State Licensure and Certifications (<https://www.purdueglobal.edu/about/accreditation/licensure-state-authorizations/>) site to view program and state-specific licensure information.

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, and meeting other certification requirements.

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. 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. You may need to take additional courses at the undergraduate or graduate level to meet individual state requirements. You must review your state-specific licensure requirements by visiting Purdue Global's State Licensure and Certifications (<https://www.purdueglobal.edu/about/accreditation/licensure-state-authorizations/>) site. For additional information about the CPA Exam, you should visit 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/>).

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	Business Law for Accountants	4
AC503	Advanced Auditing	4
AC504	Ethical Issues in Business and Accounting	4
AC505	Advanced Managerial/Cost Accounting	4
AC507	Business Taxation and Strategies	4
AC550	Accounting Information Systems	4
AC560	Tax Research and the IRS	4
GB512	 Business Communications	4
GB540	 Economics for Global Decision Makers	4
AC599	Graduate Capstone in Accounting	4
Total Core Requirements		44
Open Elective Requirements		
Accounting Electives		8
Total Open Elective Requirements		8
TOTAL CREDITS		52