

# ACCOUNTING, M.A.

Credits: 30  
CIP Code: 520301

## Program Overview

The Master of Arts Degree in Accounting serves students who are interested in professional career opportunities in public, private, corporate and government accounting as well as preparation for professional certifications (e.g., Certified Public Accountant (CPA) and pursuing advanced studies in accounting related fields.

## Program Goals

The goals of the CAU Master of Arts in Accounting degree program are to:

- Prepare students for professional accounting certifications (e.g., CPA, CMA, CIA).
- Present students with analytical tools useful to accounting profession.
- Expose students to ethical frameworks for decision making applicable to the accounting profession.
- Enhance students' communication and leadership skills.

## Program Learning Outcomes

**Goal 1. Analysis: Graduate accounting majors will analyze and evaluate alternative courses of action by utilizing quantitative and qualitative tools.**

- Objective 1a - Students are able to comprehend and apply accounting information to support business decisions.
- Objective 1b - Students are able to evaluate resource allocation decisions using appropriate quantitative and qualitative tools.
- Objective 1d - Students are able to understand how a good cost management system can enhance a firm's competitiveness.
- Objective 1e - Students are able to analyze emerging issues and their possible future effects on accounting.

**Goal 2. Communications: Graduate accounting majors will communicate effectively in written and oral circumstances.**

- Objective 2a - Students are able to prepare effective written reports, using appropriate data, analysis, and conclusions.
- Objective 2b - Students are able to deliver professional quality information orally using appropriate technology

**Goal 3. Ethics: Graduate accounting majors will recognize and incorporate ethical values when making business decisions.**

- Objective 3a - Students are able to recognize ethical dilemmas in accounting and recommend appropriate solutions for them.
- Objective 3b - Students are able to understand and evaluate how corporate governance, risk management, and internal controls impact ethical behavior.

**Goal 4. Leadership: Graduate accounting majors will recognize and possess effective leadership skills.**

- Objective 4a - Students are able to evaluate the characteristics of effective leadership and make recommendations to enhance leadership effectiveness in order to improve effective use of recourses.

- Objective 4b - Students are able to recommend effective approaches for motivating employees and managing relationships in a diverse workforce to achieve internal control objectives.

**Goal 5. Perspectives: Graduate accounting majors will incorporate multiple business perspectives when evaluating internal and external factors, identifying business opportunities, and recommending a plan of action.**

- Objective 5a - Students are able to identify and understand pertinent internal and external factors when evaluating business opportunities.
- Objective 5b - Students are able to use internal and external information to make effective strategic decisions.

**Goal 6. Fundamental Discipline Knowledge: Graduate accounting majors will have a fundamental understanding of established knowledge in the discipline and be able to utilize this knowledge to make effective business decisions.**

- Objective 6a - Students are able to understand the regulatory environment related to external reporting, including independence rules, securities acts, and the Sarbanes-Oxley Act.
- Objective 6b - Students are able to use appropriate sources of research in investigating financial accounting reporting practices.

**Goal 7. Globalization: Graduate accounting majors will have an understanding of the global marketplace and how it relates to everyday business decisions.**

- Objective 7a - Students are able to understand reporting under the requirements of International Financial Accounting Standards (IFRS) and their differences from US GAAP as they relate to external reporting.

## Admissions Requirements

In addition to the University's general admission requirements for graduate programs, the specific requirements for admission to the Master of Arts in Accounting include the following:

- An undergraduate degree from a regionally accredited college or university.
- An acceptable score on the GMAT or GRE. The GMAT/GRE is waived for applicants with a minimum GPA of 3.25.
- Admission in the Summer semester for students without an acceptable undergraduate degree in Accounting. Admission in the fall and spring semesters for applicants with an undergraduate degree in accounting.
- Admits both students, who have an undergraduate accounting degree and those who do not (including those without undergraduate business degrees)

## Introductory Courses (9 Graduate Credits)

Students without undergraduate degrees in accounting must complete the following Introductory Courses during the months of June, July, and August). For students with undergraduate degrees in business from AACSB accredited institutions, the Coordinator of the CAU Master of Arts in Accounting program may waive the requirement to complete all Introductory Courses.

Code	Title	Hours
CSB 6601	Financial Reporting I	2
CSB 6602	Financial Reporting II	2
CSB 6612		1.5
CSB 6630		1.5

CSB 6640	Intro. to Auditing Assurance	2
<b>Total Hours</b>		<b>9</b>

## Degree Requirements

In addition to the General Degree Requirements as published in the Clark Atlanta University Graduate Catalog, students pursuing the **Master of Arts in Accounting degree** must complete the following coursework:

The 30-hour curriculum is comprised of the following courses completed in one year including:

Code	Title	Hours
<b>Core Courses</b>		
CSB 6603	Sem. in Financial Reporting I	3
CSB 6604	Sem. in Financial Reporting II	3
CSB 6624	Sem Acct. Info. & Control Sys	1.5
CSB 6641	Sem. in Auditing and Assurance	3
CSB 6631	Sem. in Acct. & Taxation Res I	3
CSB 6632	Sem.in Acct. & Taxation Res II	3
CSB 6670	Sem. in Law and Regulation	1.5
CSB 6650	Sem. in Not-for-Profit Acct.	1.5
CSB 6660	Sem.in Bus.Analy & Valuation I	1.5
CSB 6661	Sem.in Bus. Anly& Valuation II	1.5
CSB 6690	Ethics and Corp. Governance	1.5
Approved Graduate Elective <sup>1</sup>		3
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<b>Total Hours</b>		<b>30</b>

<sup>1</sup> Any graduate level course in the MBA program (excluding CSB 6600 Operations & Supply Management and CSB 6610 Managerial Accounting)

## Accounting, M.A., Standard Class Schedule

Course	Title	Hours
<b>Summer Session I</b>		
5 Weeks		
Introductory Courses		
CSB 6601	Financial Reporting I	2
CSB 6612		1.5
CSB 6630		1.5
<b>Hours</b>		<b>5</b>
<b>Summer Session II</b>		
5 Weeks		
Introductory Courses		
CSB 6602	Financial Reporting II	2
CSB 6640	Intro. to Auditing Assurance	2
<b>Hours</b>		<b>4</b>
<b>Fall Semester Session I</b>		
8 Weeks		
CSB 6603	Sem. in Financial Reporting I	3
CSB 6624	Sem Acct. Info. & Control Sys	1.5
CSB 6641	Sem. in Auditing and Assurance	3
<b>Hours</b>		<b>7.5</b>

### Fall Semester Session II

8 Weeks

CSB 6604	Sem. in Financial Reporting II	3
CSB 6631	Sem. in Acct. & Taxation Res I	3
CSB 6670	Sem. in Law and Regulation	1.5
<b>Hours</b>		<b>7.5</b>

### Spring Semester

16 Weeks

CSB XXXX	Approved Graduate Elective I	3
CSB XXXX	Approved Graduate Elective II	3
<b>Hours</b>		<b>6</b>

### Spring Semester Session I

8 Weeks

CSB 6632	Sem.in Acct. & Taxation Res II	3
CSB 6660	Sem.in Bus.Analy & Valuation I	1.5
<b>Hours</b>		<b>4.5</b>

### Spring Semester Session II

8 Weeks

CSB 6661	Sem.in Bus. Anly& Valuation II	1.5
CSB 6690	Ethics and Corp. Governance	1.5
CSB 6650	Sem. in Not-for-Profit Acct.	1.5
<b>Hours</b>		<b>4.5</b>

**Total Hours** **39**