

ACCOUNTING, M.S.

Program Description

The Master of Science in Accounting (MSA) program is for PLNU Accounting (CPA Track), B.S. Business Administration graduates who desire a career as a Certified Public Accountant (CPA). The MSA is completed immediately after the Accounting (CPA Track), B.S. Business Administration degree during the student's fourth year at PLNU.

The MSA program consists of 30 units of accounting courses that have been selected to effectively prepare recent graduates to successfully pass the CPA exam and launch their professional career.

The Fermanian School of Business MSA program is committed to serving all accounting students with the best value in quality, academic rigor, professional support services, and individual attention to assist students in meeting their academic and professional goals.

Program Learning Outcomes

Students who complete the Master of Science in Accounting program will be able to:

- Exhibit advanced knowledge of accounting.
- Perform an accounting analysis of financial statements.
- Evaluate tax positions and planning opportunities based on federal tax knowledge.
- Apply the process of data analytics, including identifying relevant issues, gathering data, performing testing, and analyzing results.
- Apply audit knowledge and techniques to financial statements.

Program Eligibility for the MSA

- A completed application for admission to the program.
- A minimum GPA of 3.000 in the first 30 units of business courses (including 6 units of FE that also count towards business units) taken as part of the Accounting (CPA Track), B.S. Business Administration degree. The 30 units must include ACC 2001, ACC 2002, and ACC 3070.
- A maximum of six (6) units can be remaining in the PLNU Accounting (CPA Track), B.S. Business Administration degree at the beginning of the first semester of the MSA program.

Code	Title	Units
Required Courses		
ACC 5025	Financial Statement Analysis and Valuation	3
ACC 5030	Tax: Individuals, Trusts, and Estates	3
ACC 5089	Accounting Internship	3
ACC 6021	Advanced Accounting	3
ACC 6031	Tax: Corporations, Partnerships, and Other Entities	3
ACC 6032	Tax: Planning, Research, and Communication	3
ACC 6040	Government and Not-for-Profit Accounting	3
ACC 6050	Ethics in Accounting	3
ACC 6060	Auditing	3
ACC 6080	Advanced Accounting Data Analytics	3
Total Units		30

Graduation Requirements

In order to earn and receive a Master of Science in Accounting degree, a student must satisfy all of the following:

1. A completed Application for Degree Candidacy (online or in the Office of Records, Point Loma campus).
2. Successful completion of all required curriculum with 30 semester units of coursework.
3. Achievement of a cumulative GPA of 3.000 or higher. A student may earn a maximum of six (6) units of "C" grades in the program. Any course in which a student receives a grade lower than a "C" must be repeated and the units will not be added to earned units. Students may repeat courses in which they earn a grade lower than "C" a maximum of two (2) times.
4. Payment in full of all tuition, fees, and other financial obligations owed to the university, including a degree processing fee.
5. All requirements for graduate degrees must be completed within an eight (8)-year period from the time of initial enrollment in the program.