Master of Science in Accounting

Available Entirely Online!

Offered by UMass Lowell’s Manning School of Business through the Division of Online and Continuing Education, this master’s degree program is available entirely online providing a convenient format for busy professionals who may be juggling work and family responsibilities. The Master of Science in Accounting (MSA) program in the Manning School of Business at UMass Lowell provides an economically affordable opportunity for qualified students to meet the licensing requirements to become Certified Public Accountants (CPAs) or to prepare for accounting careers in the corporate or government/nonprofit environment. The Massachusetts Board of Public Accountancy has classified our MSA program as “Level 1” and deemed the program to be substantially equivalent to AACSB standards. As such, our MSA program’s Level 1 status makes it easier for UMass Lowell accounting graduates to eventually become CPAs. The MSA will prepare graduates to succeed in a competitive environment and a respected profession, one whose members continue to be in high demand from public accounting firms, financial institutions, industry, government agencies, municipalities, schools and hospitals, and charitable organizations. The program is open to either full-time or part-time students.

Target Audience
The primary audience for the MSA will be undergraduate Accounting majors who are seeking the required 30 credits beyond the bachelor’s degree to be licensed as a CPA or who wish to acquire an additional academic credential to be more competitive in the job market. A secondary audience is non-Accounting undergraduates who would like to pursue an Accounting career.

PROGRAM OUTLINE

Students with U.S. undergraduate accounting degrees
10 Courses Total

Required Courses (5 courses)
- ACCT.605 Governmental and Non-Profit Accounting
- ACCT.612 Advanced Cost Management
- ACCT.630 Taxation of Business Entities
- ACCT.640 Financial Accounting Theory and Research
- ACCT.655 Advanced Auditing

MSA Concentration Courses
- ACCT.602 Advanced Management and Sustainability Accounting
- ACCT.622 Globalization and Accounting
- ACCT.623 Contemporary Accounting Issues
- ACCT.645 Fraud Examination and Forensic Accounting

Accounting Elective Courses (choose 2)
- ACCT.602 Advanced Management and Sustainability Accounting
- ACCT.622 Globalization and Accounting
- ACCT.623 Contemporary Accounting Issues
- ACCT.645 Fraud Examination and Forensic Accounting

Non-Accounting Elective Courses (choose 3)
Students select three (3) other graduate elective courses in Entrepreneurship, Finance, International Business, Management, Marketing, Operations Research, and Management Information Systems

For more information about this program and requirements for non-accounting undergraduates, visit www.uml.edu/msa

This 10-course master’s degree program prepares students for careers in public, corporate, government and non-profit accounting, in addition to qualifying students to meet licensing requirements to become CPAs.
Online Master of Science Degree in Accounting

MSA Required Courses (5 courses required)

ACCT.605 Governmental and Non-Profit Accounting
This course introduces students to financial accounting and reporting issues related to state and local government and non-profit organizations. Students will learn how to prepare, analyze, and interpret these entities’ financial statements.

ACCT.612 Advanced Cost Management
An examination of cost data in ambiguous situations to assist managers in decision-making and strategy implementation. Emphasis is placed on advanced cost management for strategic planning, management control and, performance evaluation in multinational business entities.

ACCT.630 Taxation of Business Entities
This course provides coverage of gross income and business deductions, and provides a comprehensive overview of the taxation of corporations, partnerships, and sole proprietorships. This course will also cover the history of federal taxation, estate and gift taxes, and how the taxation of business entities fits into the entire tax system.

ACCT.640 Financial Accounting Theory and Research
A comprehensive exposure at an intermediate level to accounting theory and practice. Emphasis is placed on applying underlying accounting theory to complex accounting measurement problems. The effects of alternative methods are considered throughout the entire course.

ACCT.655 Advanced Auditing
This course provides a more in-depth study of auditing topics including audit planning, evidence gathering and evaluation, professional standards and regulatory agencies, and a practical approach to accounting and auditing research. Applications will be drawn from public and private sector audits.

MSA Accounting Elective Courses (2 courses required)

ACCT.602 Advanced Management and Sustainability Accounting
In the new environment of change, accountants are increasingly called on to support strategy through increasing efficiencies and reducing costs. This course will examine the different ways that accountants can add value through an understanding of value chain activities, use of technology, and extending value chain activities to develop a sustainability strategy.

ACCT.622 Globalization and Accounting –
In an increasingly global business environment, managers need to be aware of global opportunities and threats. This course explores the influence of globalization on accounting, emphasizing global capital markets and financial reporting, the impact of global organizational structures and information systems on managerial accounting, and complex issues in audit and taxation that emerge in this global environment. To appreciate the impact of globalization, the course will consider such aspects as variations in the currencies, cultures, history, ethics and legal systems of different regions of the world, emphasizing how managers need to consider global opportunities and risks in their decision-making to manage effectively.

ACCT.623 Contemporary Accounting Issues
Significant and rapid changes in accounting rules are impacting the financial reporting and analysis that management uses to make business decisions. This course will explore contemporary accounting topics that accounting professionals will face in the workplace and how the accompanying requirements are changing the way that companies and their business partners use, report, analyze, and interpret financial data. Subjects covered will vary as conditions change but may include International Financial Reporting Standards (IFRS), Fair Value Measurements, Post-Retirement Benefits, Revenue Recognition, or other current accounting topics.

ACCT.645 Fraud Examination and Forensic Accounting
Fraud is an extremely costly business problem. Wells, Chairman of the Association of Certified Fraud Examiners, estimates that all forms of corporate dishonesty from "cooking the books" to embezzling could run as high as $660 billion annually. Business owners, executives, managers and accountants will benefit from understanding the causes, types and scope of fraud, fraud prevention, fraud detection, and fraud investigation. This course will cover management fraud, employee embezzlement and other types of fraud. The principles and methodology of fraud prevention, detection and investigation (e.g., forensic accounting) will be discussed.

How to Apply

To Register for a Course
You do NOT have to be enrolled in the program to take a course. Try a course before you apply. Approximately two months prior to the start of each semester, the Division of Online and Continuing Education posts the upcoming semester course schedule on the website. Once you decide which course(s) you would like to take, do the following:

New Students: Complete the “Non-Degree Course Registration Form.”

Returning Students: Register using SIS self-service. Note: If you previously completed an academic program through UMass Lowell but haven’t already applied and been accepted into the program, you will need to complete the “Non-Degree Course Registration Form.”

Contact Us
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