Accountancy at SIUE
The Master of Science in accountancy (MSA) provides an advanced professional plan of study designed to prepare individuals for careers as professional accountants in public accounting, industry, or nonprofit and governmental sectors. Students learn the skills and knowledge needed to enter the accounting field and to form a foundation for advancement to the highest levels of the profession. Upon completion of the MSA, candidates should have acquired the technical knowledge that will serve as a basis for preparation for the relevant professional examination required for certification as a Certified Public Accountant, Certified Management Accountant, or Certified Internal Auditor.

Degrees Available at SIUE
• Master of Science in Accountancy (MSA)

Combined Degrees
Early Entry MS in Accountancy

Specializations
• Business Analytics
• Taxation

Post-Baccalaureate Certificate
• Taxation

Program Format
The MSA may be earned in as little as 12 months. Classes can be taken fully online, or as a combination of online and hybrid courses.
• Fully Online: All coursework is completed online. Students will use a consistent online learning platform for both synchronous and asynchronous courses. MSA students initially planning to take fully online courses may subsequently choose to register for hybrid sections in any term without restriction.
• Hybrid: The hybrid option includes online and blended courses. Students utilize online learning tools and some sections or courses may include classroom experiences to complete the program. Some sections and course offerings may only be available in a fully online format.

Full-time students with recent undergraduate degrees in accounting can complete the program courses and elective requirements in one year. Part-time students with a recent undergraduate degree in accounting can complete the program courses and elective requirements in two years. Students without an undergraduate accounting degree can complete the MSA program in two years or less.

What can I do with a master’s degree in accounting?
MSA graduates qualify to sit for the CPA exam in Illinois and have rewarding careers in public accounting as auditors, tax specialists or consultants. Corporate accounting career opportunities include:
• Managerial accountants
• Internal auditors
• Income tax specialists
• Systems experts
• Management consultants.

In the nonprofit sector, accountants play important roles in:
• Governmental entities
• Healthcare organizations
• Charitable agencies
Based on their wide range of business exposure and knowledge, many accountants ultimately move into high-level management positions.

Taxation Certificate
At SIUE, students can earn a taxation Post-Baccalaureate Certificate (PBC) by taking only four graduate tax courses! The taxation PBC is designed to prepare accounting and non-accounting students for positions in public accounting and other tax-related careers.

In addition, all taxation PBC courses can be applied to the MSA curriculum. Students who complete the taxation PBC can earn an MSA degree by taking six additional courses (18 credit hours).
Admission Requirements
• Graduate School application and $40 fee
• Submission of all postsecondary academic transcripts
• Successful completion of a bachelor’s degree prior to enrollment
• Minimum GPA of 2.50
• Eligibility for GRE/GMAT waivers are listed below. To request a GRE/GMAT waiver, contact the Graduate Program Director. The decision to grant a GRE/GMAT waiver rests with the Graduate Program Director.
• Applicants for admission to the MSA program who have earned an undergraduate accounting degree from a program with AACSB accreditation and an overall GPA of 3.2 or higher (A=4.0) are eligible to apply to waive the GRE/GMAT requirement.
• Applicants with an overall GPA of 3.0 or higher and a minimum of three years of full-time professional accounting work experience can apply to waive the GRE/GMAT requirement.
• All applicants for admission to the MSA program who are not granted a waiver must complete the GMAT or the GRE. GRE/GMAT scores must meet a minimum of 500 total and 25 on both the verbal and quantitative portions. GRE scores will be converted to comparable GMAT scores using the GRE Comparison Tool for Business Schools, and converted scores must meet the GMAT minimum score standards.
• Personal history information
• International Applicants: Proof of English Proficiency, minimum requirements are TOEFL (79), IELTS (6.5) or equivalent
• Applicants with undergraduate degrees in majors other than accounting are welcome and can satisfy the graduate course prerequisites by completing appropriate undergraduate accounting courses.

Program application materials may be uploaded during the application process, but official transcripts must be sent directly from the school attended, and test scores must be verifiable with the appropriate testing service. Please contact the Graduate Admissions office with questions regarding the application submission process at graduateadmissions@siue.edu.

Undergraduate Prerequisite Courses
Applicants can satisfy the program’s prerequisite requirements by completing the following admission prerequisite courses, or their equivalent, with a GPA of 2.7 or better:
• ACCT 200 or 524
• ACCT 301
• ACCT 302
• ACCT 303
• ACCT 311
• ACCT 312
• ACCT 315
• ACCT 321

These courses do not carry credit toward the MSA. Prerequisite courses taken prior to admission to the MSA program ordinarily must have been taken within six years of the date the applicant is admitted. An MSA student undertaking prerequisite courses may be terminated from the program if the student’s GPA calculated over all prerequisite courses taken at SIUE falls below 2.7 for more than one semester, the student receives a grade of less than C in any prerequisite course, or the student fails to make satisfactory progress.

Graduation Requirements
To graduate with an MSA, students must complete all program requirements and have a 3.0 GPA in all courses taken in the MSA program (excluding prerequisite courses) and in all program courses and approved elective courses. Only program and elective courses taken within a six-year period preceding the completion of all requirements for the MSA will count toward the degree. Foundation courses taken to provide the common body of knowledge in business must be taken within an eight-year period preceding the completion of all requirements for the degree.

A significant research project resulting in a written report and a final examination based on the approved program of study are required of each student to be awarded the MSA. Both requirements will be completed as part of the requirements for ACCT 580. A satisfactory grade must be received on both the research report and final examination for completion of the degree requirements. The entire program is designed to place emphasis on critical thinking, research, and problem-solving. In ACCT 580 the student demonstrates their ability to research an issue independently, think critically and educate other professionals about an issue, its implementation and implications.

Ordinarily, the final examination will be administered as part of ACCT 580. The examination will include questions related to the students’ program of study, their work in ACCT 580, and their research projects. Some parts of the final examination may be common to all students, while other parts will relate to the individual programs of study of the specific student. Examination committees will consist of the instructor of ACCT 580 and at least one other member of the Graduate Faculty of the School of Business appointed by the program director.

For a student to pass the final examination, the majority of members of the examination committee must concur that the student should receive a passing grade.

Students who do not pass the MSA final examination on the first attempt will have one additional opportunity to complete the final examination. A student who fails the final examination on the second attempt will be required to complete additional coursework specified by the program director before attempting the final examination a third time. Students who do not pass the final examination after three attempts will be terminated from the program.

Required Credit Hours/Tuition and Fees
• 30
• Visit siue.edu/graduate-tuition for detailed tuition information

Program of Study
The MSA requires completion of 30 semester hours of coursework beyond the prerequisite courses. No more than 12 hours of 400-level coursework may apply toward elective requirements of the MSA. Specific courses, or their equivalents, used to satisfy a student’s undergraduate degree requirements may not be used by that student in satisfying the program or elective requirements of the MSA. No more than six elective hours taken outside the School of Business will count toward the MSA. At the discretion of the program director, a maximum of six semester hours of elective requirements may be satisfied by transfer of credit from other institutions. For transfer credit, a grade of B or better must have been earned in the course. Ordinarily, business courses may be transferred only from institutions accredited by the Association to Advance Collegiate Schools of Business (AACSB). Courses transferred may not have been used to satisfy requirements for any other degree.

Students without an undergraduate accounting degree from an AACSB accredited school may have to complete up to 18 hours of accounting or business foundation coursework in addition to the 30 hours of graduate credit hours to complete the normal MSA program requirements. The program director will determine deficiencies and additional foundation coursework required after evaluating prior student courses completed. The evaluation will consider the area of study, grades received in those courses, the time since completion of the prior coursework, and other evidence of relevance to accounting and business knowledge. Determinations of deficiencies made by the program director are final.

Following completion of all admission requirements, the program director and advisor will design a program of study tailored to each student. The student must complete 30 credit hours of MSA program credit (which excludes all admission prerequisites and foundation coursework requirements) described as follows:
1. Program Courses (18 hours): ACCT 580 Accounting Research (preferably taken in the last term of study) and five courses from the following: ACCT 401, 421, 431, 441, 490, 510, 531, 541, 550, 551, 552, 553, 556, 561, 565, 567, 581, 596, 597
2. Elective Courses (12 hours): Electives may be accounting or other SIUE School of Business graduate courses except for ACCT 524. At the discretion of the program director, up to six hours of credit may come from SIUE graduate programs outside the SIUE School of Business or from transfer credit.

To remain in good standing in the MSA program, students must maintain a 3.0 GPA calculated over all prerequisite courses taken at SIUE. If the student’s GPA falls below 2.7 for more than one semester, the student receives a grade of less than C in any prerequisite course, or the student fails to make satisfactory progress.

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