

Fontbonne University

MASTER OF SCIENCE IN ACCOUNTING

A program from the Eckelkamp College of Global Business and Professional Studies.

For adults interested in becoming a private or certified public accountant, Fontbonne's Master of Science in Accounting will help you reach your goals. According to a recent U.S. News & World Report, the demand for accountants will continue to grow through the year 2020. For those interested in entering accounting, but who do not have a bachelor's degree in the field, our master's program will give you the complex thinking and decision-making skills needed to have a successful accounting career.

The Master of Science in Accounting is offered in the evening and is 33 credit hours.

Format: evening

ADMISSION REQUIREMENTS

- A bachelor's degree from a regionally accredited, degree-granting college or university. Official transcripts must be received directly from your undergraduate schools.
- A minimum grade point average of 2.75 on a 4-point scale.
- A resume indicating applicant's prior work experience.
- A GMAT test within the previous five years, with a total score of 475 or higher. This requirement may be waived if either of the following conditions is met:
 - Completed an undergraduate degree from an AACSB or ACSBP accredited program within the previous five years with a cumulative GPA of at least 3.3
 - Completed a graduate degree in a field requiring significant analytical or quantitative work, such as business, economics, engineering, statistics, computer science or law with a cumulative GPA of at least 3.0
- Two letters of recommendation from professional references qualified to judge your experience, character and capacity for college-level learning.
- Applicants whose native language is not English must pass the TOEFL with a score of 71/6.5 IELTS or a Fontbonne-authorized equivalent test.

Applicants with GPA less than required minimum may be considered for admittance on conditional basis after review of academic file.

PREREQUISITES

Prerequisite course work must be completed prior to beginning this curriculum. Prerequisites include Financial Accounting, Managerial Accounting, Business Finance, Business Law, Introduction to Statistics, Macroeconomics and Microeconomics.

Prerequisite requirements may be satisfied at the undergraduate level with a grade of C- or better and within the last six years (subject to limited exceptions). Students who need these courses may satisfy them at Fontbonne in an accelerated evening or online format.

COURSES

BSA 500 BUSINESS COMPONENTS ASSESSMENT (0 credit hours)

This assessment, taken during the student's first term/semester, measures students' knowledge of business common professional components upon entering their program. Graduation requirement.

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GRADUATE TRANSFER CREDIT

A maximum of six credit hours of previous graduate work may be transferred into the graduate program. Such transfer credit will be approved on a case-by-case basis and must be equivalent to a specific course in the curriculum with a grade of B or better. Credits must have been earned at an accredited, degree-granting institution within the last six years.

GRADUATION REQUIREMENTS

- Business Components Assessment (pre and post)
- Successful completion of the graduate curriculum with a minimum cumulative grade point average of 3.0.

Admission, graduation requirements and curriculum are subject to change.

APPLICATION AVAILABLE

www.fontbonne.edu/eveonlineapp

FIND OUT MORE

To schedule an appointment or to learn more about our programs, call **314.863.2220** or email accounting@fontbonne.edu.

VISIT US ONLINE AT

www.fontbonne.edu/accounting.

ACT 510 FINANCIAL ACCOUNTING & REPORTING I (3 credit hours)

A study of generally accepted accounting principles and recent interpretations of FASB statements and their applications to financial accounting and reporting. Complex issues associated with the development and interpretation of the income statement, balance sheet and statement of cash flows will be studied. Topics related to revenue recognition and valuation of tangible as well as intangible assets will be covered.

ACT 520 FINANCIAL ACCOUNTING & REPORTING II (3 credit hours)

A continuation of financial accounting and reporting from ACT 510 Financial Accounting & Reporting I. Critical issues involving current liabilities, long term liabilities, leases, stockholders equity and earnings per share will be examined. *Prerequisite: ACT 510.*

ACT 530 FINANCIAL ACCOUNTING & REPORTING III (3 credit hours)

Further study of financial accounting and reporting from ACT 520 Financial Accounting & Reporting II. Contemporary issues involving stock options, pensions, investments, deferred taxes and international accounting will be addressed. *Prerequisite: ACT 520.*

ACT 500 BUSINESS LAW FOR ACCOUNTANTS (3 credit hours)

Legal issues involving financial accounting, reporting and auditing will be studied. Topics will include securities laws, commercial paper, uniform commercial code, bankruptcy, debtor/creditor relationship, business organizations and selected government regulations.

ACT 550 FEDERAL INCOME TAXATION FOR INDIVIDUALS (3 credit hours)

Concepts of federal income tax laws and their applications to individuals will be covered. Topics include gross income, exclusions, deductions, retirement accounts, depreciation, capital gains and losses, various tax credits and bad debts.

ACT 555 FEDERAL INCOME TAXATION FOR BUSINESS ENTERPRISES (3 credit hours)

Concepts of federal income tax laws and their applications to business entities. Coverage includes tax strategies and tax reporting of corporations, corporate distributions, partnerships, S corporations and limited liabilities companies.

ACT 560 AUDITING (3 credit hours)

Professional, technical, legal and ethical aspects of internal and external auditing will be examined. Students will learn evidence gathering procedures, sampling and the preparation of the auditor's report. Special emphasis will be given to evaluating and implementing internal control procedures. *Prerequisite: ACT 530.*

ACT 540 ADVANCED TOPICS IN MANAGEMENT COST ACCOUNTING (3 credit hours)

The need for accounting information by managers in planning, controlling and making decisions will be studied. Special emphasis will be given to determining cost, analyzing cost and controlling cost.

ACT 570 ACCOUNTING INFORMATION SYSTEMS (3 credit hours)

A study of the flow of accounting information systems with other information systems. The course integrates student knowledge of financial accounting and cost accounting with computerized information systems. Special emphasis will be given to the analysis, design and auditing of computerized accounting information systems. *Prerequisite: ACT 520.*

ACT 580 ADVANCED FINANCIAL MANAGEMENT (3 credit hours)

Advanced concepts and issues related to corporate financing will be examined. Topics will include the cost of capital, capital budgeting, working capital, cash flow, capital structure and dividend policy.

ACT 630 ACCOUNTING AND BUSINESS STRATEGY – RESEARCH AND DECISIONS (3 credit hours)

This accounting capstone course sharpens analytical skills while building upon basic finance and Microsoft Excel knowledge, so students leave with the solid finance knowledge that business professionals need for success. Today's most important corporate finance topics, including financial forecasting, break-even and leverage analysis, the cost of capital, capital budgeting, cash budgeting, equities and debt will be addressed. Excel tables, pivot tables and other areas that have become increasingly important to today's employers will be covered. *Prerequisite: ACT 520; ACT 560; ACT 580.*

ACT 660 RESEARCH AND TECHNICAL WRITING IN ACCOUNTING (3 credit hours)

This course will develop the necessary skills for effective research, analysis and communication related to professional accounting matters. *Prerequisite: ACT 520; ACT 550; ACT 555 and ACT 560.*

