

# MASTER OF SCIENCE IN ACCOUNTING

## Curriculum

The advent of big data, analytics, blockchain, and machine learning is creating exciting changes in the field of accounting. Bentley's Master's in Accounting (MSA) builds upon our over one-hundred-year accounting legacy and infuses it with technology and analytics to give you the skills you need to thrive in a respected, in-demand profession.

Having started as the first program in Massachusetts to gain the prestigious separate accounting accreditation from AACSB International, we are proud to announce that our new STEM designated curriculum (<https://www.bentley.edu/academics/graduate-programs/masters-accounting/curriculum/>) is one of only a few programs to collaborate with KPMG's Data and Analytics Program, ensuring that what you learn is industry ready. You can count on it.

Course	Title	Credits
<b>Pre-program Foundation Requirements</b>		
GR 521	Managerial Statistics	3
GR 524	Accounting for Decision-Making	3
<b>Total Credits</b>		<b>6</b>

Course	Title	Credits
<b>Program Requirements</b>		
AC 611	Financial Reporting and Analysis	3
AC 730	Business Processes and Controls Assessment	3
AC 770	Data Analytics for Accountants	3
AC 793	Professional Judgment, Ethics and Decision Making	3
Students must select one of the following majors:		18
Advisory (p. 1)		
Analytics (p. 1)		
Assurance (p. 2)		
Corporate Finance Reporting (p. 2)		
Taxation (p. 2)		
<b>Total Credits</b>		<b>30</b>

**Note:** Electives may be chosen according to the student's interest or to fulfill requirements for a graduate certificate in a related area – for example, fraud and forensic accounting, taxation, financial planning, business ethics, or business analytics. All course work must be completed within 5 years.

## Advisory

Course	Title	Credits
<b>Concentration Requirements</b>		
AC 721	Performance Management and Evaluation	3
AC 773	Fraud and Forensic Accounting	3
Select one of the following:		3
AC 741	Financial Statement Audit	
AC 742	Information Technology Audit	

AC 744	Internal Audit	
Select three electives:		3
AC 701	Internship in Accounting Practice	
AC 741	Financial Statement Audit	
AC 742	Information Technology Audit	
AC 744	Internal Audit	
AC 753	Tax Factors in Business Decisions	
AC 772	Principles of Fraud Investigation	
AC 777	Accounting Analytics in Practice	
AC 781	International Dimensions of Accounting	
CS 605	Data Management and SQL for Analytics	
CS 607	Cybersecurity	
CS 655	Managing with Analytics	
CS 725	Information Security, Controls and Ethics	
CS 741	Enterprise Systems Planning and Configuration	
ETH 700	Ethical Issues in Corporate Life	
FI 625	Corporate Finance: Theory, Tools and Concepts	
FI 627	Corporate Finance: Applications and Advanced Topics	
FI 631	Financial Modeling	
GR 604	Global Strategy	
MG 638	Corporate Governance	
LA 701	Business Law	
MG 635	Negotiating	
MG 651	Project Management	
MG 704	Management Consulting Skills	
MK 726	Customer Data Analysis and Relationship Marketing	
TX 602	Transactions	
TX 604	Multi-Jurisdictional Taxation	
<b>Total Credits</b>		<b>18</b>

## Analytics

Course	Title	Credits
<b>Concentration Requirements</b>		
AC 777	Accounting Analytics in Practice	3
CS 602	Data-Driven Development with Python	3
CS 605	Data Management and SQL for Analytics	3
CS 655	Managing with Analytics	3
Select one of the following:		3
AC 741	Financial Statement Audit	
AC 742	Information Technology Audit	
AC 744	Internal Audit	
Select one elective:		3
AC 701	Internship in Accounting Practice	
AC 721	Performance Management and Evaluation	
AC 731	Financial Information Systems	
AC 741	Financial Statement Audit	
AC 742	Information Technology Audit	
AC 744	Internal Audit	
CS 650	Data Analytics Architectures with Big Data	

CS 733	Artificial Intelligence Techniques and Applications
CS 753	Business Intelligence Methods and Technologies
FI 631	Financial Modeling
ETH 700	Ethical Issues in Corporate Life
HF 730	Visualizing Information
HF 760	Intelligent User Interfaces
MG 635	Negotiating
MG 638	Corporate Governance
MG 651	Project Management
MA 705	Data Science
MA 707	Introduction to Machine Learning
ST 625	Quantitative Analysis for Business
ST 635	Intermediate Statistical Modeling for Business
<b>Total Credits</b>	<b>18</b>

## Assurance

Course	Title	Credits
<b>Concentration Requirements</b>		
Select two of the following:		6
AC 741	Financial Statement Audit	
AC 742	Information Technology Audit	
AC 744	Internal Audit	
Select one of the following:		3
AC 750	Federal Income Taxation	
AC 754	Accounting for Income Taxes	
Select three electives:		9
AC 612	Advanced Topics in Financial Reporting	
AC 621	Managerial Accounting	
AC 701	Internship in Accounting Practice	
AC 721	Performance Management and Evaluation	
AC 741	Financial Statement Audit	
AC 742	Information Technology Audit	
AC 744	Internal Audit	
AC 753	Tax Factors in Business Decisions	
AC 772	Principles of Fraud Investigation	
AC 773	Fraud and Forensic Accounting	
AC 777	Accounting Analytics in Practice	
AC 781	International Dimensions of Accounting	
CS 741	Enterprise Systems Planning and Configuration	
CS 725	Information Security, Controls and Ethics	
ETH 700	Ethical Issues in Corporate Life	
FI 631	Financial Modeling	
LA 701	Business Law	
MG 638	Corporate Governance	
MG 635	Negotiating	
MG 651	Project Management	
TX 602	Transactions	

TX 604	Multi-Jurisdictional Taxation
<b>Total Credits</b>	<b>18</b>

## Corporate Finance Reporting

Course	Title	Credits
<b>Concentration Requirements</b>		
AC 612	Advanced Topics in Financial Reporting	3
AC 621	Managerial Accounting	3
Select one of the following:		3
AC 750	Federal Income Taxation	
AC 754	Accounting for Income Taxes	
Select three electives:		9
AC 701	Internship in Accounting Practice	
AC 721	Performance Management and Evaluation	
AC 731	Financial Information Systems	
AC 742	Information Technology Audit	
AC 744	Internal Audit	
AC 777	Accounting Analytics in Practice	
AC 781	International Dimensions of Accounting	
CS 607	Cybersecurity	
CS 655	Managing with Analytics	
CS 725	Information Security, Controls and Ethics	
CS 741	Enterprise Systems Planning and Configuration	
ETH 700	Ethical Issues in Corporate Life	
FI 625	Corporate Finance: Theory, Tools and Concepts	
FI 627	Corporate Finance: Applications and Advanced Topics	
FI 631	Financial Modeling	
LA 701	Business Law	
MG 635	Negotiating	
MG 638	Corporate Governance	
MG 651	Project Management	
MK 726	Customer Data Analysis and Relationship Marketing	
TX 602	Transactions	
TX 604	Multi-Jurisdictional Taxation	
<b>Total Credits</b>		<b>18</b>

## Taxation

Course	Title	Credits
<b>Concentration Requirements</b>		
TX 600	Professional Tax Practice	3
TX 601	Federal Taxation of Income	3
TX 603	Corporations and Shareholders	3
TX 604	Multi-Jurisdictional Taxation	3
Select two electives:		6
AC 612	Advanced Topics in Financial Reporting	
AC 621	Managerial Accounting	
AC 701	Internship in Accounting Practice	
AC 721	Performance Management and Evaluation	
AC 731	Financial Information Systems	

AC 741	Financial Statement Audit
AC 742	Information Technology Audit
AC 744	Internal Audit
AC 753	Tax Factors in Business Decisions
AC 754	Accounting for Income Taxes
AC 772	Principles of Fraud Investigation
AC 773	Fraud and Forensic Accounting
AC 777	Accounting Analytics in Practice
AC 781	International Dimensions of Accounting
CS 602	Data-Driven Development with Python
CS 605	Data Management and SQL for Analytics
CS 607	Cybersecurity
CS 650	Data Analytics Architectures with Big Data
CS 655	Managing with Analytics
CS 725	Information Security, Controls and Ethics
CS 741	Enterprise Systems Planning and Configuration
ETH 700	Ethical Issues in Corporate Life
FI 625	Corporate Finance: Theory, Tools and Concepts
FI 627	Corporate Finance: Applications and Advanced Topics
TX 707	Pass-Through Entities and Closely Held Businesses
<b>Total Credits</b>	<b>18</b>