

# ACCOUNTING—B.S./M.S. BRIDGE PROGRAM IN ACCOUNTING, M.S.

The Master of Science in Accounting degree requires 30 credits in the specialization. Students in the B.S./M.S. Accounting Bridge Program will have completed 9 credits of the required graduate specialization courses in their undergraduate program. These credits count toward fulfillment of both undergraduate and graduate degree requirements at NJCU. Upon graduation from the B.S. in Accounting Program, Accounting Bridge students will have 21 credits (7 courses) remaining in order to complete their M.S. in Accounting Degree.

Undergraduate students who have been accepted into the Bachelor of Science in Accounting major may apply for admission to the Bridge Program during the semester in which they will complete 80 undergraduate credits. A minimum of 9 undergraduate credits in Accounting, including ACCT 351, are required to have been completed with a grade of B or better. Applicants must have a minimum CGPA of 3.00 and a minimum 3.25 CGPA in accounting subjects to be accepted into the program.

Students admitted to the Bridge Program will take 120 credits as undergraduates, including 9 graduate level credits that can be used to satisfy the degree requirements to earn the Bachelor of Science in Accounting Degree. Students in the Bridge Program pay undergraduate tuition rates for these three graduate courses. Upon graduation with a B.S. in Accounting, students matriculate into the M.S. in Accounting Program and complete the remaining 7 courses for a total of 21 additional credits to complete their M.S. in Accounting Degree. The 9 graduate credits taken as an undergraduate, plus the 21 credits taken after matriculation into the M.S. in Accounting Program, fulfill the 30-credit specialization requirement for the M.S. in Accounting Degree. Students seeking CPA licensure in NJ must take an additional 9 credits to reach a total of 150 credits.

NJCU accounting students who are accepted into the BS/MS Accounting Bridge Program take three graduate courses in lieu of three undergraduate courses. Undergraduate students are required to take ACCT 354, ACCT 451, and ACCT 455. Students in the Bridge Program do not take ACCT 354, ACCT 451, or ACCT 455. Instead, Bridge students must take: ACCT 551, ACCT 552, AND ACCT 553. The three graduate courses taken in the Bridge program fulfill both the undergraduate and graduate course program requirements.

Students who successfully complete these three graduate courses and all undergraduate requirements for a total of 120 will be awarded a B.S. in Accounting degree. Upon verification of eligibility to begin graduate study, Bridge students may apply for matriculation to the M.S. Accounting Program to complete the 21 remaining credits.

The course requirements listed below assume that the Accounting Bridge student has successfully completed ACCT 551, ACCT 552, and ACCT 553 as part of their BS/MS Accounting Bridge Program during the B.S. phase of the program.

## MS Accounting Specialization Requirements for BS/MS Accounting Bridge Students who have completed their BS Accounting Degree

Code	Title	Credits
ACCT 551	Professional Auditing	3
ACCT 552	Strategic Profitability Analysis: Accounting for Managers	3
ACCT 553	Federal Taxation of Business Entities	3
ACCT 410	Business Ethics	3
ACCT 559	Analysis of Financial Statements	3
MGMT 581	Business Law for Managers	3
FINC 504	Quantitative Methods for Business Decisions	3
FINC 507	Corporate Financial Management	3
ACCT 754	Contemporary Accounting Issues	3
Elective course		3

- ACCT 551, ACCT 552, and ACCT 553 must be successfully completed as part of the BS Program (student must have been accepted into the BS/MS Accounting Bridge Program). If a student has taken less than these three classes, then the curriculum requirements will be adjusted as appropriate upon matriculation to the MS Accounting Program.
- Students in the BS/MS Accounting Bridge Program who have successfully completed MGMT 236 with a B or better, while in the undergraduate accounting program, are exempt from this course and will take an elective course in lieu of MGMT 581. All MS Accounting students are required to take 30 credits in the specialization.

### Student Learning Outcomes

Upon completion of the Accounting—Bridge Program to the M.S. in Accounting, B.S., students will be able to:

- Identify ethical issues and understand the implications of social responsibility for sustainable business practices.
- Evaluate information and apply critical thinking skills to identify solutions and inform business decisions.
- Utilize technology, apply quantitative methods and interpret data to solve business problems.
- Integrate knowledge of core business concepts and collaborate productively as part of a team.
- Work effectively in a diverse environment and understand how global and cultural issues effect the organization and its stakeholders.
- Compose clear and concise forms of written communication to effectively convey ideas and information associated with business topics.
- Communicate business concepts effectively through oral presentation.
- Apply professional accounting concepts and standards for financial reporting and ethical decision making.
- Effectively employ business software utilized by accounting professionals.