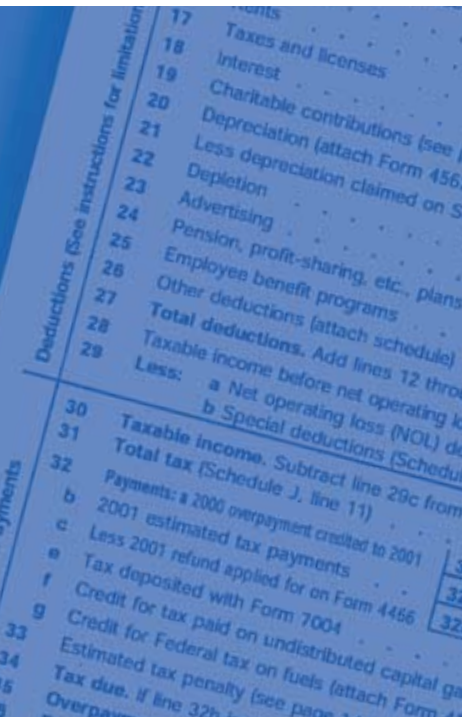


PHILOSOPHY OF THE MSAT PROGRAM

barney@hartford.edu

The Barney School of Business has offered a master's program in accounting and taxation since 1971, making it the oldest graduate accounting and taxation program in Connecticut. Started in response to requests from Hartford-area accounting firms, the program allows accounting professionals to pursue further education in a convenient and flexible, yet challenging, environment. Over the years, the program has changed, but it has retained its basic founding philosophy of offering programs that fit the needs of area employers and professionals. Our Master of Science in Accounting and Taxation (MSAT) program offers a traditional course format in the evening that can be done at one's own pace. It also offers an accelerated format, which allows a student with an undergraduate degree in accounting to earn a master's degree in as little as seven months.





Degree requirements normally constitute 30 credit hours of specified courses that include five accounting courses, three non-accounting courses, and two open electives beyond the requirements for an undergraduate accounting major. Students without an undergraduate accounting degree must take up to 21 credits of prerequisite accounting courses. Students without undergraduate business degrees may have to take additional business courses to meet the Certified Public Accounting examination requirements in the state of Connecticut. Two distinct tracks are offered as part of the program: Financial and Assurance Services, and Taxation. Both tracks are available in the evening program and in the accelerated format.

COURSE DELIVERY FORMATS

Traditional Evening Program

Evening courses are offered during the fall, winter, spring, and summer semesters. During the fall and spring, courses are offered once a week in two-and-a-half-hour time blocks. The standard times for fall and spring courses are 5–7:20 p.m. and 7:30–9:50 p.m. You may take two courses back to back to minimize time away from work and family. Winterterm courses, offered over a three-week period between the fall and spring semesters, meet four nights a week for three hours each night. Summerterm consists of two six-week time blocks in which courses meet twice a week for three hours each night. The average evening student would take two years to complete the 30-credit degree program.

Accelerated Fifth-Year Program

This program may be started in the summer, fall, or spring semester. It consists of at least one summer of full-time course work and at least a fall or spring semester of part-time study. You can earn your degree in as little as seven months for the Financial and Assurance Services track, and eleven months for the Taxation track. The summer course work is during the day, while the fall and spring course work is in the evening. The fall or spring course load includes internship credit that is granted for work with a cooperating firm. Students are considered to be full-time students during the duration of this program.

Non-accounting Majors

If you do not have an undergraduate degree in accounting, you can still be matriculated into the accelerated MSAT or the traditional evening MSAT program. Your program of study will include the required undergraduate prerequisite accounting courses. The time frame for completion of the program will be longer than that for the student who has completed the prerequisite courses.



MSAT PROGRAM PREREQUISITES

Accounting Information Systems
Auditing Concepts and Problems
Cost Management
Federal Income Tax Concepts
Financial Accounting
Financial Reporting Theory I
Financial Reporting Theory II
Managerial Accounting



MSAT GRADUATE PROGRAM (30 HOURS)

Financial and Assurance Services Track

Accounting Courses (15 hours)

AC715 Financial Reporting and Analysis
AC720 Advanced Auditing
AC748 Seminar in Managerial Accounting
and Financial Management
AC749 Seminar in Financial Reporting
AC760 Taxation of Business Organizations

Open Electives (6 hours)

2 Accounting or non-accounting electives

Non-accounting Courses (9 hours)

MGT701 Managerial Skills
2 Non-accounting electives

Selected Accounting/Taxation Electives

AC650 International Accounting
AC667 Accounting Information Systems
AC714 Advanced Accounting Theory
and Practice
AC716 Accounting Principles for
Not-for-Profit Organizations
AC725 Ethics for Accounting Professionals
AC772 Estate Planning and Administration
AC781 Personal Tax Planning
AC783 Research in Taxation
AC785 Taxation of Real Estate Transactions
Other Accounting electives

Taxation Track

Taxation Courses (15 hours)

AC760 Taxation of Business Organizations
AC774 Advanced Taxation of Pass-through
Entities
AC776 Advanced Corporate Taxation
AC789 Seminar in Taxation
1 Taxation elective

Open Tax Electives (6 hours)

2 Taxation or non-taxation electives

Non-taxation Courses (9 hours)

MGT701 Managerial Skills
2 Non-accounting electives

Selected Non-accounting Electives

BL662 Business Law
FIN620 Cases in Finance
FIN630 Investment Analysis
FIN636 Real Estate Finance
FIN641 Financial Products and Services
FIN650 International Finance
FIN662 Financial Institutions and Markets
INS663 Employee Benefits
INS665/
FIN665 Risk Management
MGT740 Conflict Management
MGT750 Bargaining and Negotiations
Other Non-accounting electives