

2023 3/2 PROGRAM 5th YEAR – CONCENTRATION IN AUDITING

Course sequencing for the 5th year depends upon [course availability](#) and the student's individual preferences. Students are strongly encouraged to meet with a graduate advisor to develop a plan of study.

1. Required Accounting Coursework—6 credits:

ACG 5226	Advanced Accounting (ACG 5647 "C", TAX 5027 "C" & MAcc student)	
ACG 5815	Accounting Regulation (ACG 5647 "C" & MAcc student)	
TAX 5065	Tax Professional Research (TAX 5027 "C" & MAcc student)	

For the 3/2 Program, these courses are included in Years 1-4 course sequencing.

Total Hours from Years 1 through 4

122

2. Additional Accounting Coursework—14 credits:

A. Must include all of the following auditing courses—4 credits):

ACG 6635	Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & MAcc student)	2	
ACG 6697	Information Systems Assurance (ACG 5226 "C" & ACG 5647 "C" & MAcc student)	<u>2</u>	4

B. Must include at least 6 credits from:

ACG 6685	Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & MAcc student)	2	
ACG 6175	Financial Reporting & Analysis (ACG 5226 "C" & MAcc student)	2	
ACG 6691	International Auditing (ACG 5226 "C" & ACG 5647 "C" & MAcc student)	2	
ACG 6841	Data Analytics for Accounting (ACG 5226, "C" & MAcc student)	<u>2</u>	6-8

C. Other Courses to earn the minimum 14 credits required of part 2:

ACG 5505	Governmental Accounting (ACG 5226 "C" & MAcc student)	2	
ACG 6136	Accounting Theory (ACG 5815 "C" & MAcc student)	2	
ACG 6107	Accounting for Income Taxes (TAX 5065 "C" & MAcc student)	2	
TAX 6105	Corporate Taxation (TAX 5065 "C" & MAcc student)	2	
TAX 6115	Advanced Corporate Taxation (TAX 6105 "C" & MAcc student)	2	
TAX 6205	Partnership Taxation (TAX 5065 "C" & MAcc student)	2	
TAX 6526	International Taxation (TAX 6105 "C" & MAcc student)	2	
TAX 6877	State & Local Taxation (TAX 6105 "C" & MAcc student)	<u>2</u>	<u>2-4</u> 14

3. Required Business Core Coursework—8 credits:

MAN 5246	Organizational Behavior	2	
MAN 6724	Strategic Management	2	
BUL 5832	Commercial Law for Accountants	2	
GEB 6229	Professional Communication for Accountants	<u>2</u>	8

4. Required Information Systems Course—2 credits:

Must include 2 credits from the following courses:

(Students who completed ISM 6129, ISM 6405, or ISM 6485 prior to Fall 2019 will have fulfilled this requirement.)

ISM 6128	Advanced Business Systems Design & Development 1	2	
ISM 6222	Business Telecommunications Strategy & Applications 1	2	
QMB 6358	Statistical Analysis for Managerial Decisions 1	<u>2</u>	2

5. Required Approved Business Electives—4 credits:

Enhance the student's plan of study by allowing them to explore a business area relating to their career goals. Graduate business courses satisfying the approved elective requirement are listed under [Course Availability](#).

Note: A maximum of 2 credits of accounting MAcc coursework may be used towards the approved business elective requirement (providing the accounting course was not used to complete the minimum accounting hours required of parts 1 or 2 listed above).

Total hours required to complete the 3/2 Program—Concentration in Auditing

150