## 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)

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<th>Course</th>
<th>Credits</th>
<th>Incomplete Years</th>
<th>Notes</th>
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<td>ACG 5226</td>
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<td>1-4</td>
<td>For the 3/2 Program, these courses are included in Years 1-4 course sequencing.</td>
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### 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) 2
   - **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) 2
   - **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) 2

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<td>TAX 6877</td>
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### Total Hours: 136

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 2

### Total Hours: 16

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
     - ISM 6222 Business Telecommunications Strategy & Applications 1
     - QMB 6358 Statistical Analysis for Managerial Decisions 1

### Total Hours: 4

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