2022 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)

   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 6935 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

   Total 2-4 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 2

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 2

5. Required Approved Business Electives—4 credits:
   Enhance the student’s plan of study by allowing him/her to explore a business area relating to his/her 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