2024 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) 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

   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

   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 2

   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