2022 3/2 Program 5th Year – No Concentration

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 at least 2 credits of Financial Accounting from:
      - ACG 5505 Governmental Accounting (ACG 5226 “C” & MAcc student) 2
      - ACG 6136 Accounting Theory (ACG 5815 “C” & MAcc student) 2
      - ACG 6175 Financial Reporting and Analysis (ACG 5226 “C” & MAcc student) 2
      - ACG 6935 Data Analytics for Accounting (ACG 5226, “C” & MAcc student) 2

   B. Must include at least 2 credits of Auditing from:
      - 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
      - ACG 6685 Forensic Accounting (ACG 5226 “C” & ACG 5647 “C” & MAcc student) 2

   C. Must include at least 2 credits of Taxation from:
      - ACG 6107 Accounting for Income Taxes (TAX 5065 “C” & MAcc student) 2
      - TAX 6105 Corporate Taxation (TAX 5065 “C” & MAcc student) 2
      - TAX 6205 Partnership Taxation (TAX 5065 “C” & MAcc student) 2

   D. Other Courses to earn the minimum 14 credits required of part 2:
      - ACG 6691 International Auditing (ACG 5226 “C” & ACG 5647 “C” & MAcc student) 2
      - TAX 6115 Advanced Corporate Taxation (TAX 6105 “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: 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

   Total: 8

4. Required Approved Business Electives—6 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—No Concentration: 150