### 3/2 (BSAc/MAcc) Program

**2022 3/2 Program 5th Year – Concentration in Taxation**

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 tax courses—6 credits:**
     - 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 6
   - **B. Must include at least 4 credits from the following tax courses:**
     - ACG 6107  Accounting for Income Taxes (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 4-6
   - **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 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
     - 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 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 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—Concentration in Taxation 150