

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

## 2019 3/2 Program Years 1-4 Course Sequencing (Common to all Concentration Options)

<p><i>Semester 1—Fall</i></p> <p><b>ECO 2023 Principles of Microeconomics (GE-S)</b> 4</p> <p>IUF 1000 What is the Good Life (GE-H) 3</p> <p><b>MAC 2233 Survey of Calculus 1 (State Core GE-M)</b> 3</p> <p>Composition (State Core GE-C) (WR-6) 3</p> <p>Elective <u>1</u></p> <p style="text-align: right;">14</p>	<p><b>Minimum Tracking Requirements for Universal Tracking Term 1 (UT1):</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of two critical tracking courses.</li> </ol>
<p><i>Semester 2—Spring</i></p> <p><b>ECO 2013 Prin. of Macroecon. (State Core GE-S)</b> 4</p> <p>GEB 3213 Prof. Business Writing (GE-C, WR-6) 3</p> <p><b>MAC 2234 Survey of Calculus 2 (GE-M)</b> 3</p> <p>Humanities with Diversity (State Core GE-H, D) 3</p> <p>Biological or Physical Sciences (GE-B or P) <u>3</u></p> <p style="text-align: right;">16</p>	<p><b>Minimum Tracking Requirements for UT2:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of four critical tracking courses.</li> <li>4. Complete MAC 2233 or equivalent.</li> </ol> <p>*Note: IUF 1000 should be completed no later than UT2.</p>
<p><i>Semester 3—Fall</i></p> <p><b>ACG 2021 Introduction to Financial Accounting</b> 4</p> <p><b>CGS 2531 Problem Solving Comp. S/ware (GE-M)</b> 3</p> <p style="padding-left: 20px;">Recommended alternative: ISM 3013</p> <p>GEB 3218 Professional Speaking 3</p> <p>Humanities/International (GE-H and N, WR-6) 3</p> <p>Elective <u>2</u></p> <p style="text-align: right;">15</p>	<p><b>Minimum Tracking Requirements for UT3:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of six critical tracking courses.</li> <li>4. Earn a minimum grade of "B" in ACG 2021.</li> </ol>
<p><i>Semester 4—Spring</i></p> <p><b>ACG 2071 Introduction to Managerial Accounting</b> 4</p> <p><b>STA 2023 Introduction to Statistics</b> 3</p> <p>Biological or Physical Science (State Core GE-B or P) 3</p> <p>Social and Behavioral Sciences (GE-S, WR-6) 3</p> <p>Elective <u>2</u></p> <p style="text-align: right;">15</p>	<p><b>Minimum Tracking Requirements for UT4:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete all critical tracking courses.</li> <li>4. Earn a minimum grade of "B" in ACG 2071.</li> <li>5. Complete all general education requirements, International/Diversity focus, and writing requirement courses.</li> </ol>
<p><b>Semester 5—Fall</b></p> <p>ACG 3401 Business Processes &amp; Accounting Information Systems 4</p> <p>ACG 3101 Financial Accounting and Reporting 1 4</p> <p>QMB 3250 Statistics for Business Decisions 4</p> <p>FIN 3403 Business Finance <u>4</u></p> <p style="text-align: right;">16</p>	<p><b>Prerequisites:</b></p> <p>ACG 2021—B, ACG 2071—B, and CGS 2531 or ISM 3013</p> <p>ACG 2021—B, ACG 2071—B</p> <p>STA 2023</p> <p>If sophomore, then ACG 2021 and ECO 2023 or</p> <p>If junior, then ACG 2021</p>
<p><b>Semester 6—Spring (APPLY FOR ADMISSION TO <a href="#">3/2 PROGRAM</a>)</b></p> <p><b>(Recruit for Summer Leadership Programs – must be on track for semester 6)</b></p> <p>ACG 4111 Financial Accounting and Reporting 2 4</p> <p>ACG 4341 Cost and Managerial Accounting 4</p> <p>MAN 3025 Principles of Management 4</p> <p>MAR 3023 Principles of Marketing <u>4</u></p> <p style="text-align: right;">16</p>	<p><b>Prerequisites:</b></p> <p>ACG 3101—C, FIN 3403</p> <p>ACG 3101—C, ACG 3401—C, QMB 3250, MAC 2234</p> <p>ECO 2013, ECO 2023 or AEB 2014, and sophomore standing</p> <p>ECO 2013, ECO 2023 or AEB 2014, and sophomore standing</p>
<p><b>Semester 7—Fall (ADMITTED TO GRADUATE SCHOOL, GRADUATE STANDING)</b></p> <p><b>(Recruit for spring or summer internship – must be on track for semester 7)</b></p> <p>*ACG 5637 Auditing 1 (Module 1) 2</p> <p>*ACG 5647 Auditing 2 (Module 2) 2</p> <p>*TAX 5025 Federal Income Tax 1 (Module 1) 2</p> <p>*TAX 5027 Federal Income Tax 2 (Module 2) 2</p> <p>GEB 3373 International Business 4</p> <p>BUL 4310 The Legal Environment of Business <u>4</u></p> <p style="text-align: right;">16</p> <p>*Graduate courses, Graduate tuition and fees assessed</p>	<p><b>Prerequisites:</b></p> <p>ACG 4111—C, ACG 4341—C, accounting majors only</p> <p>ACG 5637—C, accounting majors only</p> <p>ACG 4111—C, ACG 4341—C, accounting majors only</p> <p>TAX 5025—C, accounting majors only</p> <p>MAN 3025 and MAR 3023</p> <p>Junior standing or sophomore standing and ECO 2023</p>
<p><b>Semester 8—Spring</b></p> <p>Electives 4</p> <p>*ACG 5226 Advanced Accounting 2</p> <p>*ACG 5815 Accounting Regulation 2</p> <p>*TAX 5065 Tax Professional Research 2</p> <p>**MAN 4504 Operations and Supply Chain Management <u>4</u></p> <p style="text-align: right;">14</p>	<p><b>Prerequisites:</b></p> <p>ACG 5647—C, TAX 5027—C, MAcc students only</p> <p>ACG 5647—C, MAcc students only</p> <p>TAX 5027—C, MAcc students only</p> <p>Completion of all business core courses (however MAN 4504 can be taken with one business core course remaining with consent from Heavener School of Business—HVNR 333)</p>
<p><b>*MAcc courses. Because these courses are not offered fall and are prerequisites for 5<sup>th</sup> year courses, students completing a spring internship must return to campus the following summer or will delay graduation by one year.</b></p> <p><b>** Students admitted to the 3/2 program will be taking additional courses in semester 8, and are encouraged to attempt to complete MAN4504 by semester 7, which would likely involve taking classes over a summer semester.</b></p>	
<p><b>Total hours for Years 1 through 4</b> <span style="float: right;"><b>122</b></span></p>	

**3/2 (BSAc/MAcc) Program**  
**2019 3/2 Program 5<sup>th</sup> Year – Concentration in Taxation**

Course sequencing for the 5<sup>th</sup> year depends upon [course availability](#) and the student’s individual preferences. Students are strongly encouraged to meet with the Associate Director 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)	<u>2</u>	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)	<u>2</u>	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 6207	Accounting for Risk (ACG 5226 “C” & 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)	<u>2</u>	<u>2-4</u> 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	<u>2</u>	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).*

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**Total hours required to complete the 3/2 Program—Concentration in Taxation**

**150**