

**3/2 (BSAc/MAcc) Program**  
**2022 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 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)	<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 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)	<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).*

6

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

**150**