

Curriculum: Master of Science in Accountancy

MASTER OF SCIENCE IN ACCOUNTANCY

Effective September 2020

(30-39 credits)

Pre Program Foundation Courses

(9 credits)

| <u>Course</u> | <u>Title</u> | <u>Prerequisite</u> |
|---------------|--|--------------------------|
| GR 521 | Managerial Statistics | None |
| GR 522 | Economic Environment of the Firm | None |
| GR 525 | Financial Statement Analysis for Decision Making | GR521 and GR524 or AC611 |

Accountancy Core Foundation Courses

(9 Credits)

Students who have completed equivalent coursework to the *Accountancy Core Foundation* may substitute electives for these courses. Course equivalency is evaluated during the admission process and students are notified with their admission letter.

| <u>Course</u> | <u>Title</u> | <u>Prerequisite</u> |
|---------------|----------------------------------|---------------------|
| AC 611 | Financial Accounting Problems I | GR524 |
| AC 612 | Financial Accounting Problems II | AC611 |
| AC 621 | Managerial Accounting | GR524 |

Accountancy Core Courses

(12 Credits)

Students who have completed comparable coursework in AIS*, Audit** and/or Taxation*** should consult with the MSA Program Director to discuss course substitution options.

| <u>Course</u> | <u>Title</u> | <u>Prerequisite</u> |
|---------------|--|---|
| AC 730* | Business Processes and Controls Assessment | None |
| AC 741** | Financial Statement Audit | Pre-Req: AC611 and Pre or Co-Req: AC730 |
| AC 750*** | Federal Income Taxation | None |
| AC 793 | Professional Accounting Research & Policy | Pre-Req: AC612 and Pre or Co-Req: AC730 and AC741 |

Elective Courses

(9 Credits)

- Select a minimum of 2 courses in Accountancy (AC) at the 700 level or higher from the following list.

| <u>Course</u> | <u>Title</u> | <u>Prerequisite</u> |
|---------------|--|---|
| AC 701 | Internship in Accounting Practice | 3 AC courses |
| AC 713 | Advanced Topics in Financial Accounting | Pre or Co-Req: AC612 |
| AC 714 | Business Reporting & Analysis | AC611 |
| AC 731 | Financial Information Systems | AC730 |
| AC 742 | Information Technology Audit | AC741 or AC744 |
| AC 744 | Internal Audit | None |
| AC 753 | Tax Factors in Business Decisions | AC750 or TX 601 |
| AC 754 | Accounting for Income Taxes | AC612 and AC750 or TX601 |
| AC 771 | Government and Not for Profit Accounting, Reporting and Auditing | AC611 |
| AC 772 | Principles of Fraud Investigation | Pre or Co-Req: GR524 or AC611 |
| AC 773 | Fraud and Forensic Accounting | AC611, AC612 recommended |
| AC 777 | Accounting Analytics in Practice | AC742 or AC750 or TX601, and MA705 or ST625, and CS605 or AC731 |
| AC 781 | International Dimensions of Accounting | AC611 |

- The remaining elective may be in Accountancy at the 700 level or higher or any non-accountancy course at the 600 level or higher

ADVISING GUIDANCE

- All course work must be completed within five years.
- All course prerequisites must be satisfied. Please note that the stated prerequisites of a course may also have a prerequisite that must be satisfied.
- GR500 and GR600 level courses are designated on the course schedule as “D”, “P”, or “AL”. The “D” section is reserved for students whose primary degree is Full-Time MBA and the “P” sections are reserved for all other MS and Part-Time MBA students. The “AL” section is reserved for Accelerated Online MBA students with a limited number of seats open to students in other programs.