

**MASTER OF SCIENCE IN ACCOUNTING  
ASSURANCE**  
*Effective September 2022*  
**(30 – 36 Credits / 10 - 12 Courses)**

**Pre-Program Foundation Courses**  
(6 Credits / 2 Courses)

| <u>Course</u> | <u>Title</u>                   | <u>Prerequisite</u> |
|---------------|--------------------------------|---------------------|
| GR 521        | Managerial Statistics          | None                |
| GR 524        | Accounting for Decision Making | None                |

**Accounting Core Foundation Courses**  
(12 Credits / 4 Courses)

Students who have completed equivalent coursework to the *Accounting 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 Reporting and Analysis         | GR524               |
| AC 730        | Business Processes & Controls Assessment | None                |
| AC 793        | Ethics, Judgment and Decision Making     | GR524               |
| AC 770        | Data Analytics for Accountants           | GR521 & GR524       |

**Assurance Required Courses**  
(9 Credits / 3 Courses)

**Select 2 of the following;**

| <u>Course</u> | <u>Title</u>                 | <u>Prerequisite</u>            |
|---------------|------------------------------|--------------------------------|
| AC 741        | Financial Statement Audit    | AC611 and Pre or Co-Req AC 730 |
| AC 742        | Information Technology Audit | AC 741 or AC 744               |
| AC 744        | Internal Audit               | None                           |

**Select 1 of the following;**

|        |                                      |                           |
|--------|--------------------------------------|---------------------------|
| AC 750 | Federal Tax Compliance and Reporting | AC611                     |
| AC 754 | Accounting for Income Tax            | AC611 and AC750 or TX 601 |

**Electives Courses**  
(9 Credits / 3 Courses)

**Select a minimum of 3 courses**

| <b><u>Course</u></b> | <b><u>Title</u></b>                           | <b><u>Prerequisite</u></b>            |
|----------------------|---|---------------------------------------|
| AC 612               | Advanced Topics in Financial Reporting        | AC 611                                |
| AC 621               | Managerial Accounting                         | GR 524                                |
| AC 701               | Internship in Accounting Practice             | 3 AC courses                          |
| AC 741               | Financial Statement Audit                     | AC 611 and Pre or Co-Req AC 730       |
| AC 742               | Information Technology Audit                  | AC 741 or AC 744                      |
| AC 744               | Internal Audit                                | None                                  |
| AC 753               | Tax Factors in Business                       | AC 750 or TX 601                      |
| AC 772               | Principles of Fraud Investigation             | AC 611                                |
| AC 773               | Fraud and Forensic Accounting                 | None                                  |
| AC 777               | Accounting Analytics in Practice              | MA 705 or ST 625 or AC 770 or AC 799A |
| AC 781               | International Dimensions of Accounting        | AC 611                                |
| ETH 700              | Ethical Issues in Corporate Life              | None                                  |
| FI 631               | Financial Modeling                            | FI 625 or GR 525                      |
| IPM 723              | Information Security, Controls and Ethics     | None                                  |
| IPM 740              | Enterprise Systems Planning and Configuration | GR 602, GR 602D, GR 602P, or AC 730   |
| LA 701               | Business Law                                  | None                                  |
| MG 635               | Negotiating                                   | None                                  |
| MG 638               | Corporate Governance                          | None                                  |
| MG 651               | Project Management                            | None                                  |
| TX 602               | Transactions                                  | None                                  |
| TX 604               | Multi-Jurisdictional Taxation                 | None                                  |

# Academic Planner: Master of Science in Accounting

## Concentration: Assurance

This worksheet is intended to help you plan your course enrollments to be sure that they align with the Master of Science in Accounting: Assurance curriculum. Use this worksheet along with Degree Works to track your program completion.

Please note in order to graduate students must:

- ☐ Complete all degree requirements within five
- ☐ years Earn a minimum of 2.7 cumulative GPA

Advising Guidance:

- Only pre-program foundation courses may be waived. Insert a “W” under the Waiver/Substitution column.
- If you received a substitution for a course, you are required to make up the credits by taking an elective course listed under the concentration elective list (refer to the program guide above). Insert the new course number under the “Waivers/Substitution column and within the same row as the substituted course.
- All course prerequisites must be satisfied. Please note that the stated prerequisites of a course may also have a prerequisite that must be satisfied.
- Refer to the [Typically Offered Course Guide](#) to help you plan your course selections.

Name:

Matriculation Date: \_\_\_\_\_

Bentley ID: \_\_\_\_\_

Anticipated Completion Date: \_\_\_\_\_

| Course Number & Title                                  | Credits | Summer | Fall | Spring | Waiver/<br>Substitution |
|--|---------|--------|------|--------|-------------------------|
| <b>Pre-Program Foundation Courses (6 Credits)</b>      |         |        |      |        |                         |
| GR 521 Managerial Statistics                           | 3       |        |      |        |                         |
| GR 524 Accounting for Decision Making                  | 3       |        |      |        |                         |
| <b>Accounting Core Foundation Courses (12 Credits)</b> |         |        |      |        |                         |
| AC 611 Financial Reporting and Analysis                | 3       |        |      |        |                         |
| AC 730 Business Processes & Controls Assessment        | 3       |        |      |        |                         |
| AC 793 Ethics, Judgment and Decision Making            | 3       |        |      |        |                         |
| AC 770 Data Analytics for Accounting                   | 3       |        |      |        |                         |
| <b>Assurance Required Courses (9 Credits)</b>          |         |        |      |        |                         |
|  | 3       |        |      |        |                         |
|  | 3       |        |      |        |                         |
|  | 3       |        |      |        |                         |
| <b>Elective Courses (9 Credits)</b>                    |         |        |      |        |                         |
|  | 3       |        |      |        |                         |
|  | 3       |        |      |        |                         |
|  | 3       |        |      |        |                         |
| <b>Total Credits:</b>                                  |         |        |      |        |                         |

|               |
|---------------|
| <b>Notes:</b> |
|               |