

# Curriculum: Master of Science in Accounting

## MASTER OF SCIENCE IN ACCOUNTING

### ASSURANCE

Effective September 2022  
(30-36 credits)

#### Pre Program Foundation Courses (6 credits)

<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)

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 Accounting I	None
AC 730	Business Processes & Controls Assessment	None
AC 793	Ethics, Judgment and Decision Making	AC611
AC 799A	Data Analytics for Accounting	GR521 & GR524

#### Assurance Required Courses (9 Credits)

##### Select 2 of the following

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
AC 741	Financial Statement Audit	Pre-Req: AC611 and Pre or Co-Req: AC730
AC 742	Information Technology Audit	AC741 or AC744
AC 744	Internal Audit	None

##### Select 1 of the following

AC 750	Federal Tax Compliance & Reporting	None
AC 754	Accounting for Income Taxes	AC611 and AC750 or TX601

#### Elective Courses (9 Credits)

##### Select a minimum of 3 courses

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
AC 612	Financial Accounting II	AC611
AC 621	Managerial Accounting	GR524
AC 701	Internship in Accounting Practice	3 AC courses
AC 741	Financial Statement Audit	Pre-Req: AC611 and Pre or Co-Req: AC730
AC 742	Information Technology Audit	AC741 or AC744
AC 744	Internal Audit	None
AC 753	Tax Factors in Business Decisions	AC750 or TX601
AC 772	Principles of Fraud Investigation	AC611
AC 773	Fraud and Forensic Accounting	AC611, AC612 recommended
AC 781	International Dimensions of Accounting	AC611
AC 799B	Advanced Data Analytics for Accountants	AC799A & AC611
FI 631	Financial Modeling	FI625 or GR525
IPM 740	Enterprise Systems Planning & Configuration	GR602 or AC730
MG 638	Corporate Governance	None

#### 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.