

# 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	None
AC 612	Financial Accounting Problems II	AC611
AC 621	Managerial Accounting	None

### 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
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	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.