

November 7, 2023

Dear Graduate Council,

The following document includes proposed changes for the catalog. After multiple conversations with the School of Accounting graduate faculty and Executive Program staff, the School of Accounting has concluded that the current catalog omits some important information pertaining to Master's degree concentrations and includes some confusing language. Thus, the purpose of the attached document is to include accurate information for students and clarify confusing areas where needed.

The current catalog information can be found here <https://www.fau.edu/registrar/university-catalog/catalog/business/>.

Specific changes we are proposing include:

- Clearly describing the Master's concentrations available, including their purpose
- Clarifying the admissions requirements and GMAT waiver information
- Simplifying the academic policy through deletion since the information can be found elsewhere
- Simplifying the business foundation component section
- Clarifying the language on communications course requirement
- Adding a "no concentration" and "Tax concentration" listing of courses in the traditional M.AC. program
- Proposing new formatting for Executive M.AC. course listings by concentration and for Master's in Tax program
- Updating the faculty listing for those who have retired or resigned

NEW FACULTY LISTING:

YOUNG, II, G. R., DIRECTOR; CAO, J.; DEROCHE, R; DESIR, R.; DICICCO, J. M.; DUNN, K.; FANG, X.; GAUCI, M.; GAZE, A.; GENDLER, R. S.; HIGGS, J. L.; KOHLBECK, M.; PINSKER, R.; RAKESTRAW, J.; SEAVEY, S; SMATRAKALEV, G.; THEVENOT, M.; WAINBERG, J. S.; YOUNG, S. L.

OLD FACULTY LISTING:

YOUNG, II, G. R., DIRECTOR; CAO, J.; CRAIN, M. A.; DESIR, R.; DICICCO, J. M.; DUNN, K.; FANG, X.; GAUCI, M.; GAZE, A.; GENDLER, R. S.; HIGGS, J. L.; HOPWOOD, W. S.; HORKY, A. J.; KOHLBECK, M.; ORBACH, K. N.; PINSKER, R.; RAKESTRAW, J.; RICHARDSON, R.; SEAVEY, S; SMATRAKALEV, G.; THEVENOT, M.; URQUHART, W. T.; WAINBERG, J. S.; WALSH, M.; YOUNG, S. L.

MASTER'S PROGRAMS

New additional wording:

FAU offers both traditional and executive masters programs. These programs operate independently of one another.

Mission

New wording:

The Master of Accounting (M.AC.) and Master of Taxation (M.TX.) degree programs share the same goal: to provide accounting education to a diverse group of students in their path to become successful professionals in local, national and global enterprises. Both degrees aid students in developing technical, analytical, communication, interpersonal and lifelong learning skills.

Our programs are designed to meet the general educational goals established by the American Institute of Certified Public Accountants and may be used to meet the educational requirements for the public accounting license to practice as a Certified Public Accountant. In the traditional program, which includes a combination of live and online courses, a concentration is available in Accounting Information Systems and Taxation.

The Executive Master's Programs

Additionally, degrees offered by the Executive programs (M.AC. and M.TX.) are designed to meet the demanding schedules of busy professionals. Students may complete either the M.AC. or M.TX. via some combination of the following: watch recorded lectures, watch live lectures remotely or attend class in person. Work is submitted through a web based learning system. Students generally can complete these programs within 24-months of matriculation. Students may enter the programs in the fall, spring or summer semesters. The following concentrations are available in the executive M.AC. program:

- Professional Accounting
- Digital Accounting Forensics and Data Analytics
- Dual Forensic Accounting and Digital Accounting Forensics and Data Analytics
- Forensic Accounting
- Master of Accounting with a concentration in Taxation
- Internal Auditing

Old wording:

The Master of Accounting (M.AC.) and Master of Taxation (M.TX.) degree programs share the same goal: to provide accounting education to a diverse group of students for them to become successful professionals in local, national and global enterprises. Both degrees aid students in developing technical, analytical, communication, interpersonal and lifelong learning skills.

The Master of Accounting degree program is designed to meet the general educational goals established by the American Institute of Certified Public Accountants and may be used to meet many of the educational requirements for the Florida CPA license.

The Master of Taxation degree program is designed to meet the demand for tax specialists in public accounting, private industry and government. To this end, its objectives include the rigorous development of 1) technical

competence 2) an appreciation of tax policy 3) a conceptual understanding of taxation and 4) an awareness of the responsibilities of tax professionals in today's society. M.TX. courses may satisfy the education requirements of the CPA and other professional licenses.

The Executive Master's Programs

The Executive Master of Taxation program and the Executive Master of Accounting program are designed to meet the demanding schedules of busy professionals. Students may complete both programs via the Internet or attend optional, live Saturday classes as often as desired and study in a web-assisted environment. Both programs have a 24-month duration. Students may enter the programs in the fall, spring or summer semesters. The Executive Master of Accounting program has the following concentrations available: Business Valuation, Digital Accounting Forensics and Data Analytics, Forensic Accounting, Forensic Accounting and Business Valuation, Forensic Accounting and Digital Accounting Forensics, Internal Auditing, Professional Accounting, and Tax. A certificate program in Professional Accounting is also available.

New wording:

Admission Requirements

The College of Business seeks a diverse and highly qualified group of graduate students. Admission is competitive and applications are evaluated on several factors indicating the potential for scholarly and professional success. In addition to other requirements for admission to the Graduate College at FAU, to be considered for these master's programs in the College of Business, applicants must:

1. Have earned a bachelor's degree from a regionally accredited college or university or the international equivalent.
2. Have a good grade point average on all previous college work, though emphasis is placed on the last 60 credits earned.
3. If the applicant is a graduate of a foreign college or university who has completed an academic program equivalent to a bachelor's degree earned in the United States, submit an official certified transcript indicating the nature and scope of the applicant's academic training.
4. If the applicant's native language is not English, submit a Test of English as a Foreign Language (TOEFL) score.
5. The following is required for Traditional M.AC. and M.TX. but is only recommended for the Executive Program: Submit an official, competitive score on a GMAT, GRE or LSAT exam taken within the past five years. When evaluating test scores, the admissions committee looks for a balance between verbal, quantitative and analytical writing strengths. All three components are required. Admission test waivers are considered for 1) students with an active CPA license, J.D. or Ph.D. or those with a master's degree from an AACSB-accredited business program; or 2) students who hold an undergraduate degree in accounting from a College of Business accredited by the Association to Advance Collegiate Schools of Business (AACSB) and have earned a minimum grade point average (GPA) of 3.30 (on a 4.00 scale) overall and in their accounting courses.*

*If the applicant's overall GPA and accounting GPA is below 3.30, the applicant may be requested to write an explanation as to why the applicant's GPA is not 3.30 or higher and, after considering the applicant's reasons for the lower-than-expected GPA, may have the GMAT/GRE waived.

Old wording:

Admission Requirements

The College of Business seeks a diverse and highly qualified group of graduate students. Admission is competitive and applications are evaluated on several factors indicating the potential for scholarly and professional success. In addition to other requirements for admission to the Graduate College at FAU, to be considered for these master's programs in the College of Business, applicants must:

1. Have earned a bachelor's degree from a regionally accredited college or university or the international equivalent.
2. Have a competitive grade point average on all previous college work, though emphasis is placed on the last 60 credits earned.
3. If the applicant is a graduate of a foreign college or university who has completed an academic program equivalent to a bachelor's degree earned in the United States, submit an official certified transcript indicating the nature and scope of the applicant's academic training.
4. If the applicant's native language is not English, submit a Test of English as a Foreign Language (TOEFL) score.

5. Submit an official, competitive score on a GMAT, GRE or LSAT exam taken within the past five years. When evaluating test scores, the admissions committee looks for a balance between verbal, quantitative and analytical writing strengths. All three components are required. Admission test waivers are considered for students with an active CPA license, J.D. or Ph.D. or those with a master's degree from an AACSB-accredited business program.

The School of Accounting recommends that applicants consider providing the following supplemental information to support their applications:

- Documentation of professional work experience
- Evidence of professional certifications relevant to the accounting profession
- Evidence of advanced degrees from a regionally accredited college or university or the international equivalent
- A one-page résumé
- Letter(s) of recommendation from employers, faculty members or others who can attest to the applicant's scholarly ability and/or agency
- A writing sample demonstrating analytical and explanatory skills; this writing sample may explain the student's motivation for applying to the program and career intent after graduation.

Admission into the traditional master's programs does not constitute admission into the executive master's programs. Non-Executive students cannot register for courses in the Executive Programs.

Degree Requirements and policies

1. No transfer credit is allowed in the Master of Accounting or related Executive Master's Programs
2. Meet all general requirements of the university for a master's degree and complete the program within five years.
3. Complete or receive credit for a minimum of 15 credits of business foundation courses with a grade of C or higher in all courses. The number of foundation courses to be taken depends on the student's undergraduate background and performance in business and related subjects. Students will be notified of these and other requirements upon admission. Students with an undergraduate business background do not usually have to take these courses. Students seeking a M.AC. degree may be required to complete accounting foundation courses.
4. Complete 30 credits of required and elective credits with a minimum cumulative GPA of "B" (3.0). Any grade below "C" is considered a failure and the course must be retaken. A maximum of two 5000-level accounting courses may be taken toward completion of the 30 credits in the Master of Accounting program with advance written permission of the College of Business Office of Graduate Student Programs. These approved courses count toward program electives.
5. Complete all requirements of the Graduate Communication Program.

The Academic Standing section was moved from the end to here.

Academic Standing Policy

Old wording to be deleted:

Student continuation in a program requires satisfactory progress toward the graduate degree. Evidence of such progress includes maintenance of a cumulative 3.0 average. In addition, only grades of "A," "A-," "B+," "B," "B-," "C+" or "C" are acceptable in fulfilling graduate school requirements.

Failure to attain a 3.0 cumulative average within two successive semesters of active enrollment following the semester in which the deficiency first occurred will result in automatic dismissal.

Students who fail to attain a 3.0 FAU graduate GPA will be placed on academic warning. Students on warning are subject to academic dismissal from the College. In conjunction with the Graduate College's warning and dismissal procedures, the College of Business Student Academic Services Office requires many categories of students on warning to complete an academic progression plan (APP) to establish a path for success. The APP is a contractual agreement that outlines particular courses and grades to reestablish good academic standing. APPs typically outline a path to reestablish a 3.0 GPA. Students who

do not fulfill the obligations of their APPs are recommended for dismissal to the Dean of the Graduate College.

Graduate students with low GPAs (less than 2.5) after their first semester may be required to complete an APP. All students on academic warning for two continuous semesters are required by the College of Business to complete an APP during their third semester; the College may enact registration holds to prohibit a student's future enrollment until the APP is finalized. Students who do not fulfill the obligations established in the APP are recommended for dismissal to the Dean of the Graduate College.

The School of Accounting and the Director of the School of Accounting reserve the right to dismiss any student at any time if the student is deemed to be making unsatisfactory progress toward degree completion within the stipulated time.

Business Foundation Component

New wording:

The foundation component introduces the broad field of business administration and the fundamental quantitative techniques used in business analysis. These courses should be completed before the student takes other graduate courses. The number of foundation credits required for each student depends on the student's previous academic background. Additional information may be obtained from the College of Business Office of Graduate Student Programs. In special cases, the student may take a foundation course concurrently with a graduate course with the permission of the Director of the School of Accounting. Courses in the Business Foundation Component are:

Financial Accounting Concepts*	ACG 6027	3
Seminar in Modern Economic Concepts and Theories	ECO 6008	3
Financial Management*	FIN 6406	3
Marketing Functions and Processes	MAR 6055	3
Data Analysis for Managers	QMB 6603	3

*Business Foundation for the Executive Program.

Old wording:

The foundation component introduces the broad field of business administration and the fundamental quantitative techniques used in business analysis. These courses should be completed before the student takes other graduate courses. In special cases, the student may take a foundation course concurrently with a graduate course with the permission of the Director of Graduate Programs in Accounting. Courses in the Business Foundation Component are:

Financial Accounting Concepts	ACG 6027	3
Seminar in Modern Economic Concepts and Theories	ECO 6008	3
Financial Management	FIN 6406	3
Marketing Functions and Processes	MAR 6055	3
Data Analysis for Managers	QMB 6603	3

The exact number of foundation credits required for each student depends upon the student's previous academic background. Additional information may be obtained from the College of Business Office of Graduate Student Programs.

Students accepted into the Executive Programs without an accounting degree complete their Business Foundation Component with the following two courses: Financial Accounting Concepts (ACG 6027) and Financial Management (FIN 6406).

Successful performance in graduate-level coursework requires proficiency in the use of personal computers to employ word processing, spreadsheets and database software. These capabilities may be developed through coursework or through self-study in FAU's computer labs.

No Business Foundation course may be used to satisfy the core or elective requirements for any program. A specific program of study will be prepared for each student by the College of Business Office of Graduate Student Programs.

Upon completion of the required foundation courses, the student is eligible to begin the Master of Accounting or Master of Taxation program.

Note: Students with an accounting undergraduate degree often receive waivers from all Business Foundation courses and usually are considered to have satisfied all required prerequisites.

Accounting Foundation Component

New: This information was also in the Executive M.AC. program (redundant). It also has simplified wording.

Students with an accounting background will likely receive a waiver for all accounting foundation courses, but those without an accounting background or who did not perform at a satisfactory level in undergraduate courses may have to resolve deficiencies. The accounting foundation provides the student with the minimum accounting knowledge required to complete the Master of Accounting program. These courses, or the undergraduate equivalent, must be completed with a grade of "C" or better and should be taken as early in the program as possible because they serve as prerequisites for many other courses. Courses in the accounting foundation component are:

Financial Reporting and Accounting Concepts (Undergraduate equivalent of Intermediate Theory 1 and 2 (ACG 3131 and ACG 3141.))	ACG 6137	3
Auditing Theory and Practice (Undergraduate equivalent of Auditing and Assurance Services 1 (ACG 4651.))	ACG 6635	3
Cost Accounting Theory and Practice (Undergraduate equivalent of Cost Accounting (ACG 3341.))	ACG 6347	3

The exact number of accounting foundation credits required for each student will depend on the student's previous academic record. These foundation credits are in addition to the 30 credits required in the Master of Accounting program.

Accounting foundation courses may not be used to satisfy the core or elective requirements for the Master of Accounting traditional program; however, students in the Executive Program without an undergraduate business degree may include Accounting Foundation courses as program electives.

Old wording:

Accounting Foundation Component

The Accounting Foundation provides the student with the minimum accounting knowledge required to complete the Master of Accounting program. These courses, or the undergraduate equivalent of these courses, must be completed with a grade of "C" or better and should be taken as early in the program as possible because they serve as prerequisites for many of the other courses in the program. Courses in the Accounting Foundation Component are:

Financial Reporting and Accounting Concepts (Undergraduate equivalent of Intermediate Theory 1 and 2 (ACG 3131 and ACG 3141.))	ACG 6137	3
Auditing Theory and Practice (Undergraduate equivalent of Auditing and Assurance Services 1 (ACG 4651.))	ACG 6635	3
Cost Accounting Theory and Practice (Undergraduate equivalent of Cost Accounting (ACG 3341.))	ACG 6347	3

The exact number of Accounting Foundation credits required for each student will depend upon the student's previous academic record. These additional credits are added to the 30 credits required in the Master of Accounting

program. More information may be obtained from the advisors in the College of Business, Office of Graduate Student Programs.

Accounting Foundation courses may not be used to satisfy the core or elective requirements for the Master of Accounting program, with one exception. Students in the Executive Program without an undergraduate business degree may include required Accounting Foundation courses as program electives.

***Communication Requirement:**

New wording:

The communication course requirement works in tandem with another accounting or tax course where the student must demonstrate proficiency in written and verbal communication appropriate to both the academic and professional environments. Students may receive an incomplete in the communication strategies course until they also complete the writing requirements in the tandem course. Once the communication requirement is met, a grade of satisfactory replaces the incomplete grade. Students who do not meet the communication requirement receive an unsatisfactory grade and must register for the course again in the next active semester, or they will be administratively dropped from graduate courses. Students in the traditional Master of Accounting program must register for the communication requirement in their first semester in the program unless they are only taking Business Foundation courses.

Students take one of the following courses depending on their program:

- Communication Strategies for Business Professionals and Core-Course Follow-Up (GEB 6215) -- Traditional Master of Accounting and Master of Taxation
- Communication Strategies for Professional Accountants (ACG 6396) – Executive Master of Accounting
- Communication Strategies for Tax Accountants (TAX 6878) – Executive Master of Taxation

Old wording:

Communication Course (3 credits)

Communication Strategies for Business Professionals and Core-Course Follow-Up	3 6215*	3
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* Students must take GEB 6215 in their first semester in the program unless they are taking only Business Foundation courses.

Communication Strategies for Business Professionals and Core-Course Follow-Up (GEB 6215)

Written and verbal communication skills are integrated components of both the M.AC. and M.TX. programs. Students must demonstrate their written and verbal communication proficiency, appropriate to both the academic and professional environments, in one or more of their accounting courses before they successfully complete GEB 6215* and in their successful completion of GEB 6215. This course includes:

1. Weekly professional development sessions;
2. Written course assignments;
3. Classroom presentations.

M.AC. and M.TX. students must register for GEB 6215 in their first semester in the program unless they are only taking Business Foundation courses. Registration in GEB 6215 is required when the student enrolls in the first required or elective graduate-level course. In the Master of Accounting program this includes the 5000-level elective courses.

Once students satisfy the Graduate Communication Program requirements, a grade of satisfactory ("S") replaces the incomplete ("I") grade. Students who fail to advance through GEB 6215 receive an unsatisfactory grade ("U") in the course and must register for the course again.

Failure to complete GEB 6215 within the designated time frame will result in the student's ineligibility to take further graduate-level courses. Students who have received a grade of "U" and who do not re-register for GEB 6215 in the next active semester after issuance of the "U" grade will be administratively dropped from graduate courses.

Applications for the degree will not be accepted unless all certification requirements have been completed prior to the graduating term.

*Communication courses for students in the Executive Accounting and Executive Taxation Programs are different from those required of traditional M.AC. and M.TX. students.

Master of Accounting (30 credits plus foundation courses if needed)

The accounting profession offers many diverse career options. While the undergraduate degree provides the background for many jobs, the courses in the Master of Accounting are needed to develop the skills for many of the more desirable jobs in the profession and to acquire the requisite knowledge for successful completion of the CPA exam. The Master's program focuses on communications skills, complex problems, and understanding the business environments facing today's professionals. Accordingly, we offer many different paths depending on the unique interests of students. We encourage students to begin thinking about career possibilities early in their college careers so that they have the ability to plan their education to meet their career goals. The School of Accounting has student organizations to help students learn about the profession, becoming a Certified Public Accountant, and career options that do not require becoming a CPA. We have faculty who have worked in the profession and who are eager to advise students. Please call the advising office for further information.

Traditional Master of Accounting (30 credits plus foundation courses if needed)

Traditional Master of Accounting Core		
Communication Strategies for Business Professionals and Core-Course Follow-Up	GEB 6215*	3
Advanced Accounting Theory	ACG 6135	3
Advanced Financial Reporting and Accounting Concepts	ACG 6138	3
Concepts of Federal Income Tax	TAX 6025	3
Advanced Accounting Information Systems	ACG 6475	3
Advanced Auditing Theory and Practice	ACG 6655	3
Select one of the following options		12

New added wording:

No Concentration Option		
Accounting or Tax Elective	ACG or TAX	3
Program Electives (5000 or 6000 level) in accounting or related business areas		9
Students are encouraged to select at least one course in finance or economics from the following:		
Advanced Monetary Economics	ECO 6216	
Advanced International Trade	ECO 6706	
Advanced International Monetary Economics	ECO 6716	
Financial Management Investment Decisions and Policy	FIN 6436	

Investment Management	FIN 6515	
Financial Risk Management and Derivatives	FIN 6537	
Multinational Finance	FIN6605	
Real Estate Investment Analysis	REE6305	

Accounting Information Systems Concentration Option		
IT Auditing	ACG 6625	3
Select 3 courses from the list below		
Data Mining and Predictive Analytics	ISM 6136	3
Database Management Systems	ISM 6217	3
Information Technology Project and Change Management	ISM 6316	3
Management of Information Assurance and Security	ISM 6328	3
Enterprise Information Technology Service Management	ISM 6368	3
Introduction to Business Analytics and Big Data	ISM 6404	3
Advanced Business Analytics	ISM 6405	3
Data Management and Analysis with Excel	QMB 6303	3

New added wording:

Tax Track Option		
Tax Research	TAX 6065	3
Corporate Taxation	TAX 6105	3
Partnership Taxation	TAX 6205	3
International Taxation	TAX 6525	3

Executive Master of Accounting (30 -36 credits depending on the concentration plus business and accounting foundations if needed)

New formatting, including identification of 3 “core” courses (no content changes):

Because students in the Executive Program typically have significant work experience, substitutions for classes may be needed when a student already has demonstrated expertise in a particular area. Substitutions may be approved by either the Director of the School of Accounting or the Academic Director of the School of Accounting Executive Programs.

Master of Accounting Executive Core		9
Communication Requirement (see description under Communication Requirement)*	ACG xxxx	3
Concepts of Federal Income Tax or Forensic Accounting, Fraud and Taxation	TAX 6025 or ACG 6689	3
Advanced Accounting Information Systems	ACG 6475	3

Students select one of the following specializations:

<i>Master of Accounting (Executive Professional Accounting Program); program is 30 hours plus business and accounting foundation hours.</i>		
Master of Accounting Executive Core		9
Advanced Financial Reporting and Accounting Concepts	ACG 6138	3
Governmental Accounting Theory	ACG 5505	3
IT Auditing	ACG 6625	3
Financial Statement Analysis	ACG 6175	3
Advanced Auditing Theory and Practice	ACG 6655	3
Advanced Accounting Theory	ACG 6135	3
Students are directed into one of the following courses depending on their background		
Accounting Fraud Examination Concepts	ACG 6686	3
Accounting for E-Commerce	ACG 6465	3

<i>Master of Accounting (Executive Tax Concentration Program); program is 30 hours plus business and accounting foundation hours.</i>		
Master of Accounting Executive Core		9
Tax Research	TAX 6065	3
Corporate Taxation	TAX 6105	3
Partnership Taxation	TAX 6205	3
International Taxation	TAX 6525	3
IRS Practice and Procedures	TAX 6877	3
Advanced Auditing Theory and Practice	ACG 6655	3
Accounting for E-Commerce	ACG 6465	3

<i>Master of Accounting (Executive Forensic Program); program is 30 hours plus business and accounting foundation hours</i>		
Master of Accounting Executive Core		9
Accounting Fraud Examination Concepts	ACG 6686	3
Accounting Fraud Examination Conduct and Procedures	ACG 6687	3
Forensic Accounting and the Legal Environment	ACG 6688	3
Business Valuation for Forensic Accountants	ACG 6375	3
Students with an accounting background take:		
Advanced Auditing Theory and Practice	ACG 6655	3
Advanced Digital Forensics in Forensic Accounting	ACG 6498	3

Interviewing for Forensic Accountants and Auditors	ACG 6685	3
Students without an accounting background take:		
Financial Reporting and Accounting Concepts	ACG 6137	3
Cost Accounting Theory and Practice	ACG 6347	3
Auditing Theory and Practice	ACG 6635	3

<i>Master of Accounting (Executive Digital Accounting Forensics and Data Analytics Program); program is 30 hours plus business foundation hours.</i>		
Master of Accounting Executive Core		9
Accounting Fraud Examination Concepts	ACG 6686	3
IT Auditing	ACG 6625	3
Forensic Accounting and the Legal Environment	ACG 6688	3
Advanced Accounting Applications of Data Analytics	ACG 6496	3
Students with an accounting background take:		
Advanced Auditing Theory and Practice	ACG 6655	3
Business Valuation for Forensic Accountants	ACG 6375	3
Accounting Fraud Examination Conduct & Procedures	ACG 6687	3
Students without an accounting background take:		
Financial Reporting and Accounting Concepts	ACG 6137	3
Cost Accounting Theory and Practice	ACG 6347	3
Auditing Theory and Practice	ACG 6635	3

<i>Master of Accounting (Executive Dual Forensic Accounting and Digital Accounting Forensics and Data Analytics Program); program is 30 or 36 hours plus business and accounting foundation hours</i>		
Master of Accounting Executive Core		9
Accounting Fraud Examination Concepts	ACG 6686	3
Accounting Fraud Examination Conduct and Procedures	ACG 6687	3
Forensic Accounting and the Legal Environment	ACG 6688	3
IT Auditing	ACG 6625	3
Advanced Digital Forensics in Forensic Accounting	ACG 6498	3
Business Valuation for Forensic Accountants	ACG 6375	3
Advanced Accounting Applications of Data Analytics	ACG 6496	3
Students with an accounting background take the following for a total of 36 hours.		

Interviewing for Forensic Accountants and Auditors	ACG 6685	3
Advanced Auditing Theory and Practice	ACG 6655	3

Master of Accounting (Executive Internal Auditing Program); Program is 30 hours plus business and accounting foundation hours.

Master of Accounting Executive Core		9
Advanced Financial Reporting and Accounting Concepts	ACG 6138	3
Advanced Digital Forensics in Forensic Accounting	ACG 6498	3
IT Auditing	ACG 6625	3
Advanced Auditing Theory and Practice	ACG 6655	3
Advanced Accounting Theory	ACG 6135	3
Internal Auditing Theory and Practice	ACG 6675	3
Internal Auditing Cases and Projects	ACG 6678	3

Master of Accounting (Executive Business Valuation Program); program is 30 hours plus business and accounting foundation hours

Master of Accounting Executive Core		9
Business Valuation for Forensic Accountants	ACG 6375	3
Business Valuation for Fair Value Accounting, Auditing and Financial Reporting	ACG 6377	3
Advanced Accounting Applications in Business Valuation	ACG 6378	3
Business Valuation, Advanced Theory, Concepts and Methodologies	ACG 6379	3

Students with an accounting background take:

Advanced Auditing Theory and Practice	ACG 6655	3
Advanced Digital Forensics in Forensic Accounting	ACG 6498	3
Interviewing for Forensic Accountants and Auditors	ACG 6685	3

Students without an accounting background take:

Financial Reporting and Accounting Concepts	ACG 6137	3
Cost Accounting Theory and Practice	ACG 6347	3
Auditing Theory and Practice	ACG 6635	3

Old formatting:

Required Accounting Courses (15 credits)

Students will be directed into one of the following sets of required courses depending on the program to which they are admitted.

Master of Accounting (Regular Program, including the Accounting Information Systems and Tax Concentrations)

Advanced Accounting Theory	ACG 6135
Advanced Financial Reporting and Accounting Concepts	ACG 6138
Concepts of Federal Income Tax	TAX 6025
Advanced Accounting Information Systems	ACG 6475
Advanced Auditing Theory and Practice	ACG 6655
Master of Accounting (Executive Forensic Program)	
Accounting Fraud Examination Concepts	ACG 6686
Accounting Fraud Examination Conduct and Procedures	ACG 6687
Forensic Accounting and the Legal Environment	ACG 6688
Forensic Accounting, Fraud and Taxation	ACG 6689
Master of Accounting (Executive Business Valuation Program)	
Business Valuation for Forensic Accountants	ACG 6375
Business Valuation for Fair Value Accounting, Auditing and Financial Reporting	ACG 6377
Advanced Accounting Applications in Business Valuation	ACG 6378
Business Valuation, Advanced Theory, Concepts and Methodologies	ACG 6379
Master of Accounting (Executive Digital Accounting Forensics and Data Analytics Program)	
Advanced Digital Forensics in Forensic Accounting	ACG 6498
IT Auditing	ACG 6625
Accounting Fraud Examination Concepts	ACG 6686
Advanced Accounting Applications of Data Analytics	ACG 6496
Master of Accounting (Executive Internal Auditing Program)	
Advanced Digital Forensics in Forensic Accounting	ACG 6498
IT Auditing	ACG 6625
Internal Auditing Theory and Practice	ACG 6675
Internal Auditing Cases and Projects	ACG 6678
Master of Accounting (Executive Professional Accounting Program)	
IT Auditing	ACG 6625
Financial Statement Analysis	ACG 6175
<i>Plus two of the following courses:</i>	
Business Law for Professional Accountants	BUL 6332
Accounting Fraud Examination Concepts	ACG 6686
Accounting and Governmental Regulation	ACG 6595

Accounting Electives (one course/3 credits for Regular Program*, two courses/6 credits for Executive Program) as determined by a School of Accounting committee.

Select courses fulfilling the necessary credits from any 6000-level accounting or tax courses. Foundation accounting courses cannot count toward this requirement.

*Accounting Information Systems Concentration students must take ACG 6625, IT Auditing, to fulfill this requirement.

*This requirement is waived for Tax Concentration students, who are required to take the courses listed under the Tax heading below.

Program Electives (9 credits)

Select three courses (9 credits) in non-Accounting business electives, approved ACG 5000-level courses (maximum of two courses), other ACG 6000-level courses or TAX 6000-level courses. Accounting Information Systems and Tax Concentration students are required to take the courses listed under the respective headings below.

The Accounting Foundation courses may be counted as business electives only by students in the Executive Program without an undergraduate business degree. Regular Program students may not count Accounting Foundation courses as electives.

Students are strongly encouraged to select at least one course in finance and economics from the following:

Advanced Monetary Economics	ECO 6216
Advanced International Trade	ECO 6706
Advanced International Monetary Economics	ECO 6716
Financial Management: Investment Decisions and Policy	FIN 6436
Investment Management	FIN 6515
Financial Risk Management and Derivatives	FIN 6537
Multinational Finance	FIN 6605
Real Estate Investment Analysis	REE 6305

Required courses for Accounting Information Systems Concentration - select three courses (9 credits)

Data Mining and Predictive Analytics	ISM 6136
Database Management Systems	ISM 6217
Information Technology Project and Change Management	ISM 6316
Management of Information Assurance and Security	ISM 6328
Enterprise Information Technology Service Management	ISM 6368
Introduction to Business Analytics and Big Data	ISM 6404
Advanced Business Analytics	ISM 6405
Data Management and Analysis with Excel	QMB 6303

Required courses for Tax Concentration - traditional and executive programs (12 credits)

Tax Research	TAX 6065
Corporate Taxation	TAX 6105
Partnership Taxation	TAX 6205
International Taxation	TAX 6525

OR any other 6000-level TAX course (except for TAX 6025) permitted by the Tax Department and the Director of the School of Accounting. In order to substitute another course, permission must be sought by application to the School Director.

Master of Taxation**Traditional Master of Taxation (30 credits plus foundation courses if needed)**

New formatting (no content changes):

Communication Strategies for Business Professionals and Core-Course Follow-Up	GEB 6215	3
Concepts of Federal Income Tax	TAX 6025	3
Tax Research	TAX 6065	3
Corporate Taxation	TAX 6105	3
Partnership Taxation	TAX 6205	3
Estates and Trusts	TAX 6405	3
Select three from the following options		
International Taxation	ACG 6525	3
Advanced Corporate Taxation	TAX 6115	3
IRS Practice and Procedures	TAX 6877	3
Contemporary Tax Topics	TAX 6875	3
Select any approved 6000-level or ACG 5000-level course (Accounting, Tax, Business Law, Finance or Economics). Cannot include foundation courses		3

Executive Master of Taxation (30 credits plus foundation courses if needed)

Communication Strategies for Tax Accountants	TAX 6878*	3
Concepts of Federal Income Tax or Forensic Accounting, Fraud and Taxation	TAX 6025 or ACG 6689	3
Tax Research	TAX 6065	3
Corporate Taxation	TAX 6105	3

Partnership Taxation	TAX 6205	3
Estates and Trusts	TAX 6405	3
International Taxation	TAX 6525	3
Advanced Corporate Taxation	TAX 6115	3
IRS Practice and Procedures	TAX 6877	3
Students are directed into one of the following based on their background		
Financial Reporting and Accounting Concepts	ACG 6137	3
Contemporary Tax Topics	TAX 6875	3

Old formatting

Accounting Foundation Component

The Accounting Foundation provides the student with the minimum accounting knowledge required to complete the Master of Taxation program. This course, or the undergraduate equivalent of this course, must be completed with a grade of "C" or better and should be taken as early in the program as possible.

Accounting Foundation Course (3 credits)

Financial Reporting and Accounting Concepts	ACG 6137	3
<i>(Undergraduate equivalent of Intermediate Theory 1 and 2 (ACG 3131 and ACG 3141.)</i>		

Core Component (18 credits)

Communication Course (3 credits)

Communication Strategies for Business Professionals and Core-Course Follow-Up	GEB 6215*	3
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* Students must take GEB 6215 in their first semester in the program unless they are taking only Business Foundation courses.

Required Tax Courses (15 credits)

Complete the following courses:

Concepts of Federal Income Tax	TAX 6025	3
Tax Research	TAX 6065	3
Corporate Taxation	TAX 6105	3
Partnership Taxation	TAX 6205	3
Estates and Trusts	TAX 6405	3

Tax Electives (9 credits): Select 9 credits from other 6000-level TAX courses (that are not Required Tax courses).

Program Elective (3 credits): Select 3 credits from any 5000-level ACG course, any 6000-level ACG or TAX course (that is not a Required or Foundation course) or any 6000-level BUL, FIN or ECO course (that is not a Business Foundation course).

Professional Accounting Certificate

The certificate in Professional Accounting is designed for non-degree students who need additional upper-division accounting or tax coursework to meet professional licensure requirements. Students must complete 12 credits of coursework and all courses must be completed with a grade of "C" or better. Students select from the courses below; however, up to 6 credits of preapproved 3000-4000-level ACG/TAX courses that were not taken as part of their undergraduate degree program may be counted as part of the 12 credits. With advisor approval, students may begin the certificate during their last semester of undergraduate coursework.

Select up to 12 credits from the courses below:		
Advanced Accounting 1	ACG 5205	3
Auditing and Assurance Services 2	ACG 5647	3

Internal Auditing	ACG 5677	3
Financial Statement Analysis	ACG 6175	3
Accounting for E-Commerce	ACG 6465	3
IT Auditing	ACG 6625	3
Accounting Fraud Examination Concepts	ACG 6686	3

Credits counted toward an undergraduate or graduate degree program may not be used toward the certificate in Professional Accounting. The certificate is only open to non-degree-seeking students. However, with advisor approval, students may begin the certificate during their last semester of undergraduate coursework. Students earning more than one grade below a "C" in the approved certificate courses may not receive the certificate in Professional Accounting or register for additional graduate courses.