

## **Macy Curriculum**

### **LEVELING COURSES (12 hours)**

- ACC 2361 (or equivalent): Introduction to Financial Accounting
- ACC 3313\*: Intermediate Accounting I (Prereq: ACC 2361)
- ACC 3314\*: Intermediate Accounting II (Prereq: ACC 3313)
- ACC 4328 (or equivalent): Survey of Income Tax (Prereq: ACC 3313)

### **CORE COURSES (15 hours)**

- ACC 5315: Selected Topics in Financial Accounting (Prereq: ACC 3314)
- ACC 5320: Auditing (Prereq: ACC 3314, ACC 5315\*\*)
- ACC 5366: Business Entity Taxation (Prereq: ACC 4328)
- ACC 5371: Accounting Information Systems (Prereq: ACC 3314)
- ACC 5389: Corporate Governance and Ethics (Prereq: ACC 5315, 5320, 5366; within last 9 hours)

### **PROFESSIONAL RESEARCH COURSE (3 hours; must take at least one)**

- ACC 5350: Professional Accounting Research (Prereq: ACC 3314)
- ACC 5372: Tax Research (Prereq: ACC 5366\*\*)

### **ACCOUNTING ELECTIVES (12 hours from the following courses)**

- ACC 5316: Advanced Accounting (Prereq: ACC 3314)
- ACC 5352: Financial Statement Analysis (Prereq: ACC 3313)
- ACC 5362: Cost and Managerial Accounting (Prereq: ACC 3313)
- ACC 5370: Internship Accounting (departmental approval required)
- ACC 5373: Fraud Detection and Prevention (Prereq: ACC 3314)
- ACC 5375: Business Information Consulting (Prereq: ACC 5371)
- ACC 5377: Partnership Taxation (Prereq: ACC 4328)
- ACC 5379: State and Local Taxation (Prereq: ACC 4328, ACC 5366\*\*)
- ACC 5390F: Mergers, Acquisitions, & Consolidations Taxation (Prereq: ACC 5366)

### **ACCOUNTING OR BUSINESS GRADUATE ELECTIVE (3 hours)**

---

<b>TOTAL LEVELING HOURS:</b>	<b>12 hours</b>
<b>TOTAL MACy HOURS:</b>	<b>33 hours</b>

\* must earn a "B" or better to continue in the program

\*\* indicates courses which may be taken concurrently