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# PROFESSIONAL ACCOUNTING (M.S.)

# Requirements Prerequisites

M.S. candidates who have not had any professional training or academic coursework using basic U.S. tax concepts (for example, those who have not taken an U.S. Internal Revenue Service-based tax course in their undergraduate studies) will have the opportunity to take ACGB 7184 Individual and Business Entity Taxation, for 3 credits, as a prerequisite.

Depending on past professional training or academic coursework, the following three-credit prerequisite courses may be required:

- ACGB 6111 Financial Accounting & Reporting Data Analysis
- ACGB 7120 Intermediate Financial Accounting II
- ACGB 7105 Intermediate Financial Accounting I
- ACGB 7155 Managerial Accounting Analysis
- ACGB 7184 Individual and Business Entity Taxation

These courses should be taken, as needed, during the first semester. Though this increases the number of credits and courses required for the M.S. degree, these courses add significant value.

### Curriculum

The M.S. in Professional Accounting is a 30-credit program. Students' curriculum is driven by the selection of one of two tracks (details below). The program cannot be pursued without one of these two tracks. Recommendations for electives should be determined in conjunction with the program's academic adviser.

## **Tracks**

Students pursuing the M.S. in Professional Accounting must also pursue one of two tracks listed below.

The track curricula are taken entirely as overlap with the M.S. in Professional Accounting, so that students complete the program with one of the tracks below without taking any additional coursework.

The two tracks are:

- Accounting, Auditing, and Advisory (p.
  Accounting Technology Analytics (p.
- The requirements for each track, when pursued as part of the M.S. in Professional Accounting, are described on the "Tracks" tab (p.