

### 3/2 (BSAc/MAcc) Program

## 2017 3/2 Program Years 1-4 Course Sequencing (Common to all Concentration Options)

|   |  |
|---|--|
| <p><i>Semester 1—Fall</i></p> <p><b>ECO 2023 Principles of Microeconomics (GE-S)</b> 4</p> <p>IUF 1000 What is the Good Life (GE-H) 3</p> <p><b>MAC 2233 Survey of Calculus 1 (State Core GE-M)</b> 3</p> <p>Composition (State Core GE-C) (WR-6) 3</p> <p>Elective <u>1</u></p> <p style="text-align: right;">14</p>   | <p><b>Minimum Tracking Requirements for UT1:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of two critical tracking courses.</li> </ol>  |
| <p><i>Semester 2—Spring</i></p> <p><b>ECO 2013 Prin. of Macroecon. (State Core GE-S)</b> 4</p> <p>GEB 3213 Prof. Business Writing (GE-C, WR-6) 3</p> <p><b>MAC 2234 Survey of Calculus 2 (GE-M)</b> 3</p> <p>Humanities with Diversity (State Core GE-H, D) 3</p> <p>Biological or Physical Sciences (GE-B or P) <u>3</u></p> <p style="text-align: right;">16</p>  | <p><b>Minimum Tracking Requirements for UT2:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of four critical tracking courses.</li> <li>4. Complete MAC 2233 or equivalent.</li> </ol> <p>*Note: IUF 1000 should be completed no later than UT2.</p>  |
| <p><i>Semester 3—Fall</i></p> <p><b>ACG 2021 Introduction to Financial Accounting</b> 4</p> <p><b>CGS 2531 Problem Solving Comp. S/ware (GE-M)</b> 3</p> <p style="padding-left: 20px;">Recommended alternative: ISM 3013</p> <p>GEB 3218 Professional Speaking 3</p> <p>Humanities/International (GE-H and N, WR-6) 3</p> <p>Elective <u>2</u></p> <p style="text-align: right;">15</p>  | <p><b>Minimum Tracking Requirements for UT3:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete a total of six critical tracking courses.</li> <li>4. Earn a minimum grade of "B" in ACG 2021.</li> </ol>   |
| <p><i>Semester 4—Spring</i></p> <p><b>ACG 2071 Introduction to Managerial Accounting</b> 4</p> <p><b>STA 2023 Introduction to Statistics</b> 3</p> <p>Biological or Physical Science (State Core GE-B or P) 3</p> <p>Social and Behavioral Sciences (GE-S, WR-6) 3</p> <p>Elective <u>2</u></p> <p style="text-align: right;">15</p>  | <p><b>Minimum Tracking Requirements for UT4:</b></p> <ol style="list-style-type: none"> <li>1. Maintain a minimum 3.0 UF GPA.</li> <li>2. Maintain a minimum 3.0 preprofessional GPA.</li> <li>3. Complete all critical tracking courses.</li> <li>4. Earn a minimum grade of "B" in ACG 2071.</li> <li>5. Complete all general education requirements, International/Diversity focus, and writing requirement courses.</li> </ol> |
| <p><b>Semester 5—Fall</b></p> <p>ACG 3401 Business Processes &amp; Accounting Information Systems 4</p> <p>ACG 3101 Financial Accounting and Reporting 1 4</p> <p>QMB 3250 Statistics for Business Decisions 4</p> <p>FIN 3403 Business Finance <u>4</u></p> <p style="text-align: right;">16</p>   | <p><b>Prerequisites:</b></p> <p>ACG 2021—B, ACG 2071—B, and CGS 2531 or ISM 3013</p> <p>ACG 2021—B, ACG 2071—B</p> <p>STA 2023</p> <p>If 2AC, then ACG 2021 and ECO 2023 or</p> <p>If 3AC, then ACG 2021</p>   |
| <p><b>Semester 6—Spring (APPLY FOR ADMISSION TO 3/2 PROGRAM)</b></p> <p><b>(Recruit for Summer Leadership Programs – must be on track for semester 6)</b></p> <p>ACG 4111 Financial Accounting and Reporting 2 4</p> <p>ACG 4341 Cost and Managerial Accounting 4</p> <p>MAN 3025 Principles of Management 4</p> <p>MAR 3023 Principles of Marketing <u>4</u></p> <p style="text-align: right;">16</p>  | <p><b>Prerequisites:</b></p> <p>ACG 3101—C, FIN 3403</p> <p>ACG 3101—C, ACG 3401—C, QMB 3250, MAC 2234</p> <p>ECO 2013, ECO 2023 or AEB 2014</p> <p>ECO 2013, ECO 2023 or AEB 2014</p>   |
| <p><b>Semester 7—Fall (ADMITTED TO GRADUATE SCHOOL, 7AC STANDING)</b></p> <p><b>(Recruit for spring or summer internship – must be on track for semester 7)</b></p> <p>*ACG 5637 Auditing 1 (Module 1) 2</p> <p>*ACG 5647 Auditing 2 (Module 2) 2</p> <p>*TAX 5025 Federal Income Tax 1 (Module 1) 2</p> <p>*TAX 5027 Federal Income Tax 2 (Module 2) 2</p> <p>GEB 3373 International Business 4</p> <p>BUL 4310 The Legal Environment of Business <u>4</u></p> <p style="text-align: right;">16</p> <p>*Graduate courses, Graduate tuition and fees assessed</p> | <p><b>Prerequisites:</b></p> <p>ACG 4111—C, ACG 4341—C, AC standing</p> <p>ACG 5637—C, AC standing</p> <p>ACG 4111—C, ACG 4341—C, AC standing</p> <p>TAX 5025—C, AC standing</p> <p>MAN 3025 and MAR 3023</p> <p>3AC standing or 2AC standing and ECO 2023</p>   |
| <p><b>Semester 8—Spring</b></p> <p>Electives 4</p> <p>*ACG 5226 Advanced Accounting 2</p> <p>*ACG 5815 Accounting Regulation 2</p> <p>*TAX 5065 Tax Professional Research 2</p> <p>*MAN 4504 Operations and Supply Chain Management <u>4</u></p> <p style="text-align: right;">14</p>   | <p><b>Prerequisites:</b></p> <p>ACG 5647—C, TAX 5027—C, 7AC standing</p> <p>ACG 5647—C, 7AC standing</p> <p>TAX 5027—C, 7AC standing</p> <p>Completion of all business core courses (however MAN 4504 can be taken with one business core course remaining with consent from Heaven School of Business—HVNR 333)</p>   |
| <p><b>*MAcc courses. Because these courses are not offered fall and are prerequisites for 5<sup>th</sup> year courses, students completing a spring internship must return to campus the following summer or will delay graduation by one year.</b></p> <p><b>** Students admitted to the 3/2 program will be taking additional courses in semester 8, and are encouraged to attempt to complete MAN4504 by semester 7, which would likely involve taking classes over a summer semester.</b></p>   |  |
| <p><b>Total hours for Years 1 through 4</b></p>   | <p><b>122</b></p>  |

### 3/2 (BSAc/MAcc) Program

## 2017 3/2 Program 5<sup>th</sup> Year – Concentration in Auditing

Course sequencing for the 5<sup>th</sup> year depends upon [course availability](#) and the student's individual preferences. Students are strongly encouraged to meet with the Associate Director to develop a plan of study.

**1. Required Accounting Coursework—6 credits:**

|          |  |
|----------|--|
| ACG 5226 | Advanced Accounting (ACG 5647 "C", TAX 5027 "C" & 7AC) |
| ACG 5815 | Accounting Regulation (ACG 5647 "C" & 7AC)             |
| TAX 5065 | Tax Professional Research (TAX 5027 "C" & 7AC)         |

For the 3/2 Program, these courses are included in Years 1-4 course sequencing.

**Total Hours from Years 1 through 4** **122**

**2. Additional Accounting Coursework—14 credits:**

*A. Must include all of the following auditing courses—4 credits:*

|          |   |          |   |
|----------|---|----------|---|
| ACG 6635 | Issues in Audit Practice (ACG 5226 "C" & ACG 5815 "C" & 7AC)      | 2        |   |
| ACG 6697 | Information Systems Assurance (ACG 5226 "C" & ACG 5647 "C" & 7AC) | <u>2</u> | 4 |

*B. Must include at least 6 credits from:*

|          |  |          |     |
|----------|--|----------|-----|
| ACG 6207 | Accounting for Risk (ACG 5226 "C" & ACG 5815 "C" & 7AC)    | 2        |     |
| ACG 6685 | Forensic Accounting (ACG 5226 "C" & ACG 5647 "C" & 7AC)    | 2        |     |
| ACG 6175 | Financial Reporting & Analysis (ACG 5226 "C" & 7AC)        | 2        |     |
| ACG 6691 | International Auditing (ACG 5226 "C" & ACG 5647 "C" & 7AC) | <u>2</u> | 6-8 |

*C. Other Courses to earn the minimum 14 credits required of part 2:*

|           |  |          |               |
|-----------|--|----------|---------------|
| ACG 5505  | Governmental Accounting (ACG 5226 "C" & 7AC)     | 2        |               |
| ACG 6136  | Accounting Theory (ACG 5815 "C" & 7AC)           | 2        |               |
| ACG 6935* | Accounting for Income Taxes (TAX 5065 "C" & 7AC) | 2        |               |
| TAX 6105  | Corporate Taxation (TAX 5065 "C" & 7AC)          | 2        |               |
| TAX 6115  | Advanced Corporate Taxation (TAX 6105 "C" & 7AC) | 2        |               |
| TAX 6205  | Partnership Taxation (TAX 5065 "C" & 7AC)        | 2        |               |
| TAX 6526  | International Taxation (TAX 6105 "C" & 7AC)      | 2        |               |
| TAX 6877  | State & Local Taxation (TAX 6105 "C" & 7AC)      | <u>2</u> | <u>2-4</u> 14 |

**3. Required Business Core Coursework—8 credits:**

|          |  |          |   |
|----------|--|----------|---|
| MAN 5246 | Organizational Behavior                    | 2        |   |
| MAN 6724 | Strategic Management                       | 2        |   |
| BUL 5832 | Commercial Law for Accountants             | 2        |   |
| GEB 6229 | Professional Communication for Accountants | <u>2</u> | 8 |

**4. Required Information Systems Course—2 credits:**

*Must include 2 credits from the following courses:*

|          |  |          |   |
|----------|--|----------|---|
| ISM 6129 | Advanced Systems Design & Development II | 2        |   |
| ISM 6405 | Business Intelligence                    | 2        |   |
| ISM 6485 | Electronic Commerce & Logistics          | <u>2</u> | 2 |

**5. Required Approved Business Electives—4 credits:**

Enhance the student's plan of study by allowing him/her to explore a business area relating to his/her career goals. Graduate business courses satisfying the approved elective requirement are listed under [Course Availability](#).

*Note: A maximum of 2 credits of accounting MAcc coursework may be used towards the approved business elective requirement (providing the accounting course was not used to complete the minimum accounting hours required of parts 1 or 2 listed above).*

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**Total hours required to complete the 3/2 Program—Concentration in Auditing** **150**

\*Temporary course number