

## ***Master of Science in Accountancy Degree Program Curriculum***

The following prerequisite courses must be completed prior to enrolling in the MSA program. Successful completion of these courses is required with a grade of C or higher, or admission will be reconsidered.

<b>Required Prerequisite Courses</b>	<b>Credit Hours</b>
ACC 510 Introduction to Financial Accounting	3.0
ACC 550 Principles of Management Accounting	3.0
FIN 510 Principles of Finance	3.0
ACC 520 Intermediate Accounting I	4.0
ACC 530 Intermediate Accounting II	4.0
ACC 540 Introduction to Taxation	3.0

Of the prerequisite courses, FIN 510, ACC 520, ACC 530 and ACC 540 must be taken at a four-year, U.S. AACSB-accredited school; otherwise, students are expected to take them on the Wake Forest campus the summer before the program begins in August (exceptions must be approved by the Admissions Committee).

<b>Required Courses:</b>	<b>Credit Hours</b>
ACC 660 Data Analytics and Communication	1.5
ACC 690 Profession and Ethics 1	1.5
ACC 692 Profession and Ethics 2	1.5
ACC 711 Accounting for Financial Instruments, Derivatives, & Hedging	1.5
ACC 712 Accounting for Bus Combinations & Multinational Corporations	1.5
ACC 731 Federal Taxation of Corporations and Partnerships	3.0
BEM 762 Business Law for Accountants	3.0
ACC 721 Strategic Cost Management	1.5*

Students who have not previously completed Auditing and/or Accounting Information Systems are also required to take the following:

ACC 651 Accounting Information Systems	3.0
ACC 652 Introduction to Auditing	3.0

### **All Students Must Choose One of the Following Three Tracks:**

#### Assurance Services:

ACC 694 Enterprise Risk Management	3.0
ACC 750 Forensic Accounting & Analytical Procedures	3.0
ACC 754 Advanced Auditing and Assurance Services	3.0
ACC 755 Analytics for Auditors	1.5
Electives or other track course	4.5

#### Tax Consulting:

ACC 730 Tax Research and Communication	1.5
ACC 732 Selected Topics in Taxation	3.0
ACC 733 Tax Policy & Administration	1.5
ACC 735 Mergers, Acquisitions, and Buyouts	1.5
ACC 736 Tax Aspects of Financial Statements	1.5
ACC 737 Introduction to Partnership Taxation	1.5
ACC 739 Advanced Partnership Taxation	1.5
Electives or other track course	3.0

Financial Transaction Services:

FIN 632	Intermediate Financial Management*	3.0
ACC 780	Financial Markets, Products & Transactions	3.0
ACC 782	Business Valuation	3.0
FIN 5110	Advanced Financial Management	3.0
ACC 783	Capstone	3.0
	Electives or other track course	3.0

**Elective Courses:**

ACC 691	Professional Accounting Internship	3.0
ACC 716	Governmental & Non-profit Accounting	1.5
ACC 688	Private Equity	1.5

**Total of all graduate hours MUST equal at least 30 for the MSA degree.**

\*The ACC 721 and FIN 632 course requirements may be waived by program leadership for eligible students.

As with all other graduate degree programs in the School of Business, the Master of Science in Accountancy program is intended to be completed by students on a full-time enrollment basis as stipulated in the Graduate Programs Certification & Evaluation Document (chapter VI of this resource). Program charges are therefore billed by the term, not by the credit hour.