

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.

Required Prerequisite Courses		Credit Hours
ACC 510	Introduction to Financial 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
ACC 550	Principles of Management Accounting	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).

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

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	Fall
ACC 652	Introduction to Auditing	3.0	Fall

All Students Must Choose One of the Following Three Tracks:

Assurance Services:

ACC 694	Enterprise Risk Management	1.5	Spring
ACC 750	Forensic Accounting & Analytical Procedures	3.0	Fall
ACC 754	Advanced Auditing and Assurance Services	3.0	Both
ACC 755	Analytics for Auditors	1.5	Spring
	Electives or other track course	6.0	

Tax Consulting:

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

Financial Transaction Services:

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

Elective Courses:

ACC 691	Professional Accounting Internship	3.0	Spring
ACC 680	Private Equity	1.5	Both
ACC 688	Topics: Financial Statement Analysis & Forecasting	1.5	Spring
ACC 716	Governmental & Non-profit Accounting	1.5	Both
ACC 760	Negotiations	1.5	Spring

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.

**If you do not take ACC 550 prior to starting the MSA program, you will complete this class during Spring semester.

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.