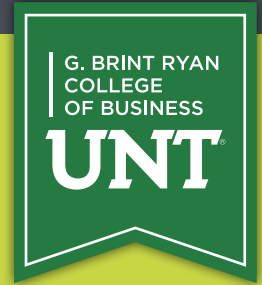


# UNIVERSITY OF NORTH TEXAS G. BRINT RYAN COLLEGE OF BUSINESS



## MS ACCOUNTING AUDIT & ASSURANCE (2019-2020)

The Master of Science in Accounting - Audit is designed to provide an appropriate base of knowledge for entry into the accounting profession. Students earning this degree will have completed an educational program consistent with recommendations from professional accountants and accounting educators, and will be prepared for entry into careers as professional accountants, either as public or management accountants or as internal auditors within the public sector.

### CAREER POSSIBILITIES

Bank Examiner | Budget Accountant | Budgetary Control Analyst | Controller | Cost Accountant | External Auditor | Internal Auditor | Inventory Control Specialist | Public Accountant | Underwriter

### ADMISSION REQUIREMENTS

Students applying to the MS in Audit & Assurance must have successfully completed all accounting backgrounds courses before applying to the program. A student must have a minimum accounting GPA of 3.0 in order to be considered for the MS in Audit & Assurance.

### COURSE REQUIREMENTS

#### BACKGROUND COURSES/CONTENT

The Ryan College of Business Graduate Programs Office works with students to determine if background deficiency courses will be necessary. Background content might include Financial and Managerial Accounting, Business Information Systems, Statistics, Business Law, Finance, Marketing, Micro and Macro Economics, Operations Management and Calculus. Deficiencies can be completed via traditional academic coursework or through Ivy Software and Responsive.net. Ivy Software and Responsive.net deliver self-paced online learning modules that provide the needed background content without the need to formally enroll in courses at UNT. For more information go to [cob.unt.edu/background](https://cob.unt.edu/background).

#### ACCOUNTING BACKGROUND COURSES(24 HRS)

- ACCT 3110 (3 hrs) Intermediate Accounting I \*\*  
*\*\*Students cannot register for ACCT 3110 until the student passes the qualifying exam for the enrolling semester. To register:  
<https://cob.unt.edu/acct/acct3110exam>*
- ACCT 3120 (3 hrs) Intermediate Accounting II
- ACCT 3270 (3 hrs) Cost Accounting
- ACCT 4100 (3 hrs) Accounting Systems
- ACCT 4140 (3 hrs) Advanced & Not-for-Profit Accounting Principles
- ACCT4300 (3 hrs) Federal Income Tax
- ACCT 4340 (3 hrs) Federal Income Tax II
- ACCT 4400 (3 hrs) Auditing - Professional Responsibilities

#### CONCENTRATION COURSES (30 HOURS)

- ACCT 5110 (3 hrs) Fundamentals of Accounting Research
- ACCT 5120 (3 hrs) Data Analysis in Accounting
- ACCT 5200 (3 hrs) Professional Ethics and Corp. Governance
- ACCT 5410 (3 hrs) External Audit
- ACCT 5440 (3 hrs) IT Auditing
- ACCT 5450 (3 hrs) Seminar in Internal Auditing
- ACCT 5780 (3 hrs) Professional Exam Competency\*\*  
*\*\* This course can only be taken in the graduating semester.  
No more than one other course may be taken with this course*
- BLAW 5400 (3 hrs) Law for Accountants and Managers
- DSCI 5360 (3 hrs) Data Visualization for Analytics
- FINA 5170 (3 hrs) Financial Management

#### ACCOUNTING ELECTIVES (3 HOURS)

- Students should consult with a departmental advisor and select 3 hours of Accounting electives from the following:
- ACCT 5480 (3 hrs) Fraud Examination
  - ACCT 5250 (3 hrs) Strategic Cost Management
  - ACCT 5330 Taxation of C Corporations
  - ACCT 5800 (3 hrs) Internship

# MS ACCOUNTING AUDIT & ASSURANCE

COURSE NUMBER	COURSE NAME	PROPOSED SCHEDULE OF COURSE OFFERINGS		
		FALL	SPRING	SUMMER

## ACCOUNTING BACKGROUND COURSES (24 HOURS)

ACCT	3110	INTERMEDIATE ACCOUNTING I <i>To register: <a href="https://cob.unt.edu/acct/acct3110exam">https://cob.unt.edu/acct/acct3110exam</a></i>	✓	✓	✓
ACCT	3120	INTERMEDIATE ACCOUNTING II	✓	✓	✓
ACCT	3270	COST ACCOUNTING	✓	✓	✓
ACCT	4100	ACCOUNTING SYSTEMS	✓	✓	✓
ACCT	4140	ADVANCED & NOT-FOR-PROFIT ACCOUNTING PRINCIPLES	✓	✓	✓
ACCT	4300	FEDERAL INCOME TAX	✓	✓	✓
ACCT	4320	FEDERAL INCOME TAX II	✓	✓	✓
ACCT	4400	AUDITING	✓	✓	✓

## CONCENTRATION COURSES (30 HOURS)

ACCT	5110	FUNDAMENTALS OF ACCOUNTING RESEARCH			✓
ACCT	5120	DATA ANALYSIS IN ACCOUNTING		✓	
ACCT	5200	PROFESSIONAL ETHICS AND CORP. GOVERNANCE		✓	
ACCT	5410	EXTERNAL AUDIT	✓		
ACCT	5440	IT AUDITING	✓		
ACCT	5450	SEMINAR IN INTERNAL AUDITING	✓		
ACCT	5780	PROFESSIONAL EXAM COMPETENCY <small>(CAN ONLY BE TAKEN IN GRADUATING SEMESTER. NO MORE THAN ONE OTHER COURSE MAY BE TAKEN WITH ACCT 5780)</small>	✓	✓	
BLAW	5400	LAW FOR ACCOUNTANTS AND MANAGERS	✓	✓	
DSCI	5360	DATA VISUALIZATION FOR ANALYTICS			✓
FINA	5170	FINANCIAL MANAGEMENT			✓

## ELECTIVE COURSE (3 HOURS SELECT FROM)

ACCT	5330	TAXATION OF C CORPORATIONS	✓	✓	
ACCT	5480	FRAUD EXAMINATION		✓	
ACCT	5250	STRATEGIC COST MANAGEMENT	✓	✓	
ACCT	5800	INTERNSHIP		✓	✓