

# MS in Accounting Degree Plan (30 hours + 9 hours prerequisite)

Name:	Student Number:
-------	-----------------

## Graduate Business School Policies:

- Students must speak to an advisor (via phone, e-mail, or in person) before registering for classes for their first term.
- Students are expected to meet all course *PREREQUISITES* and *COREQUISITES*. A Prerequisite is a course which must be completed prior. A corequisite is a course which may be completed prior or concurrently. Prerequisites and corequisites are enforced by the registration system.
- Students must apply for graduation prior to CENSUS DATE of the last semester.
- A grade of “C” or higher is passing and required for all graduate coursework. A grade of “C” or better is required for all prerequisite coursework. Cumulative GPA must be 3.0 or higher to graduate.
- This Degree Plan contains the current official course requirements and may only be modified by a Graduate Business School employee.

For questions about your degree plan or for other program assistance, please call 303-315-8110 or e-mail [grad.advising@ucdenver.edu](mailto:grad.advising@ucdenver.edu)

## Accounting Prerequisites (9 hours)

Students may be waived from the prerequisite courses based on academic performance in equivalent courses previously completed. Undergraduate course equivalents must be completed with a grade of “C”. Undergraduate grades below “C” will not be passing for the accounting prerequisites and student will be required to retake the course.

		Term	Grade
1.	<b>ACCT 6031</b> Intermediate Financial Accounting I (equivalent undergrad: ACCT 3220: Intermediate Financial Accounting I)		
2.	<b>ACCT 6032</b> Intermediate Financial Accounting II (equivalent undergrad: ACCT 3230 Intermediate Financial Accounting II) <i>PREREQUISITE: ACCT 6031</i>		
3.	<b>ACCT 6140</b> Fundamentals of Federal Income Tax (equivalent undergrad: ACCT 4410 Fundamentals of Federal Income Tax)		

## Accounting Core Requirements (24 hours)

	<b>ACCOUNTING CORE</b> Students MAY NOT receive graduate credit for undergraduate coursework and MAY NOT retake any course successfully completed at the undergraduate level with a grade of “C” or better.	<b>SUBSTITUTES by advisor approval only</b> Advisor will evaluate prior coursework to determine substitutions. If approved, substitutes will be <b>Accounting Electives.*</b>	Term	Grade
1.	<b>ACCT 6020</b> Auditing Theory <i>PREREQUISITE: ACCT 6031 or equivalent</i>	<b>ACCT</b>		
2.	<b>ACCT 6024</b> Advanced Financial Accounting <i>PREREQUISITE: ACCT 6032 or equivalent</i>	<b>ACCT</b>		
3.	<b>ACCT 6054</b> Accounting Information Systems <i>PREREQUISITE: ACCT 6031 or BUSN 6550 or equivalent</i>	<b>ACCT</b>		
4.	<b>ACCT 6150</b> Taxation of Business Entities <i>PREREQUISITE: ACCT 6140 or equivalent</i>	<b>ACCT</b>		
5.	<b>ACCT 6250</b> Seminar: Financial Accounting <i>COREQUISITE: ACCT 6032 or equivalent</i>	<b>No Substitutions</b>		
6.	<b>ACCT 6260</b> Seminar: Managerial Accounting	<b>No Substitutions</b>		
7.	<b>ACCT 6280</b> Accounting Ethics <i>PREREQUISITE: ACCT 6031 or equivalent</i>	<b>No Substitutions</b>		
8.	<b>ACCT 6620</b> Seminar: Auditing and other Assurance Services <i>PREREQUISITE: ACCT 6020 or equivalent</i>	<b>No Substitutions</b>		

## Accounting Electives (6 hours)

Choose **two** from the following courses (unless otherwise noted, all courses are 3 credit hours):

- Any ACCT 6000 course or higher
- ACCT 6080 Accounting for Government and Nonprofit Organizations (*PREREQUISITE: ACCT 6031 or equivalent*)
- ACCT 6330 Fraud Auditing (*PREREQUISITE: ACCT 6020 or equivalent*)
- ACCT 6340 Financial Statement Analysis (*PREREQUISITE: ACCT 6031 or equivalent*)
- ACCT 6370 International Accounting (*PREREQUISITE: ACCT 6031 or equivalent*)
- ACCT 6400 Taxation of C Corporations and Shareholders (*PREREQUISITE: ACCT 6150 or equivalent*)
- ACCT 6410 Advanced Tax for Individuals (*PREREQUISITE: ACCT 6140 or equivalent*)
- ACCT 6450 Tax Research
- ACCT 6480 Partnership Taxation (*PREREQUISITE: ACCT 6150 or equivalent*)
- ACCT 6520 Issues in Oil & Gas Accounting (*PREREQUISITE: ACCT 6031 or equivalent*)
- ACCT 5939 Accounting Internship

\*See Accounting Student Guidebook for course recommendations, including CO CPA requirements.

		Term	Grade
9.			
10.			