

# ACCOUNTING, MS

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## Introduction

Whether you are considering licensure as a CPA (Certified Public Accountant) or just interested in accelerating your accounting career, a Master of Science in Accounting will help you achieve your goals. The coursework gives students the technical accounting competencies and critical thinking skills necessary to support a successful career in all accounting areas including public accounting, industry, not-for-profit, government, or tax.

We offer a 4+1 program that allows our current undergraduate accounting students to pursue the Master of Science degree without taking the GMAT, if they achieve a cumulative GPA of 3.00 or higher in the Intermediate series (ACCT 3220 Intermediate Financial Accounting I, ACCT 3230 Intermediate Financial Accounting II, and ACCT 3320 Cost Analytics). Students are also allowed to replace two undergraduate required accounting courses with two graduate accounting courses. If you are interested, please contact the Business School Advising team.

The MS Accounting degree consists of 30 required hours + 9 hours of prerequisites that may be waived based on prior coursework.

## Accounting Prerequisites: (9 Hours)

The MS in accounting requires completion of the following accounting prerequisites; however, these prerequisites can be completed at CU Denver **after** admission into the program. They do not need to be completed before admission.

Required Prerequisite Courses (advisor will evaluate transcript for possible waivers; grades must be a C or higher to be considered for possible waiver):

| Code                                 | Title   | Hours    |
|--------------------------------------|---|----------|
| <b>Required Prerequisite Courses</b> |   |          |
| ACCT 6031                            | Intermediate Financial Accounting I <sup>1</sup>  | 3        |
| ACCT 6032                            | Intermediate Financial Accounting II <sup>2</sup> | 3        |
| ACCT 6140                            | Fundamentals of Federal Income Tax <sup>3</sup>   | 3        |
| <b>Total Hours</b>                   |   | <b>9</b> |

<sup>1</sup> Equivalent undergraduate course: ACCT 3220 Intermediate Financial Accounting I

<sup>2</sup> Equivalent undergraduate course: ACCT 3230 Intermediate Financial Accounting II

<sup>3</sup> Equivalent undergraduate course: ACCT 4410 Fundamentals of Federal Income Tax

## Accounting Core: (21 Hours)

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. An advisor will evaluate prior coursework to determine possible substitutions.

| Code               | Title  | Hours     |
|--------------------|--|-----------|
| ACCT 6020          | Auditing Theory                                | 3         |
| ACCT 6054          | Accounting Information Systems                 | 3         |
| ACCT 6150          | Taxation of Business Entities                  | 3         |
| ACCT 6250          | Seminar: Financial Accounting                  | 3         |
| ACCT 6260          | Managerial Analytics for Accountants           | 3         |
| ACCT 6280          | Accounting Ethics                              | 3         |
| ACCT 6620          | Advanced Auditing and other Assurance Services | 3         |
| <b>Total Hours</b> |  | <b>21</b> |

## Accounting Electives: (9 Hours)

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

| Code                           | Title  | Hours    |
|--------------------------------|--|----------|
| Select three of the following: |  | 9        |
| Any ACCT 6000 course or higher |  |          |
| ACCT 5939                      | Internship   |          |
| ACCT 6024                      | Advanced Financial Accounting                              |          |
| ACCT 6080                      | Accounting for Government and Not-for-profit Organizations |          |
| ACCT 6285                      | Accounting and Finance for Sustainability                  |          |
| ACCT 6330                      | Fraud Auditing   |          |
| ACCT 6340                      | Financial Statement Analysis                               |          |
| ACCT 6370                      | International Accounting                                   |          |
| ACCT 6400                      | Taxation of C Corporations and Shareholders                |          |
| ACCT 6450                      | Tax Research   |          |
| ACCT 6480                      | Partnership Taxation                                       |          |
| ACCT 6510                      | Data Analytics and Artificial Intelligence for Accountants |          |
| ACCT 6520                      | Oil and Gas Accounting and Sustainability                  |          |
| <b>Total Hours</b>             |  | <b>9</b> |

## Note

Some courses in the MS Accounting program require the use of business applications (such as Microsoft Power BI or Alteryx) that are optimized for the Windows operating system. To ensure a seamless learning experience, MS Accounting students are strongly advised to have access to a computer that runs the Windows operating system. Students using computers with the MAC operating system will be responsible for modifying their operating system so that it can run the required business applications for the course.