**Attachment 1 – Current MAP**

**MASTER of ACCOUNTING PRACTICE**

**Revised 7-19-18**

**Overview**

The Master of Accounting Practice is designed for those students who did **not** major in accounting as an undergraduate but who want to pursue the professional practice of accountancy through graduate study and prepare to sit for the Uniform CPA Examination.

**Curriculum –** 33 graduate-level credits\*

 **Prerequisites**

The following prerequisites (or equivalents) must be completed before beginning coursework in the MAP. (UD undergraduate/graduate course is indicated in parentheses):

* Introduction to Financial Accounting (ACCT 207)
* Introduction to Managerial Accounting (ACCT 208)

**Required Graduate-level Credits –** 24 credits\*:

1. ECON 503 – Economic Analysis for Business Policy\*\*
2. ACCT 610 -- Financial Reporting I (2 cr.)
3. ACCT 611 -- Financial Reporting II (2 cr.)
4. ACCT 612 -- Financial Reporting III (2 cr.)
5. ACCT 617 -- Auditing, Assurance Services and Ethics (3 cr.)
6. ACCT 615 -- Advanced Financial Reporting, Governmental, and Not-For-Profit Topics (3 cr.)
7. ACCT 613 -- Federal Income Taxation (3 cr.)
8. ACCT 804 -- Accounting Systems ( 3 cr.)
9. ACCT 653 -- Business Law (3 cr.)

**Elective Credits –** 9 credits selected from the following:

* ACCT 801 -- Cost Measurement, Analysis and Organizational Control (3 cr.)
* ACCT 614 – Advanced Federal Taxation (3 cr.)
* ACCT 810 – Theory of External Reporting (3 cr.)
* ACCT 820 – Financial Statement Analysis (3 cr.)
* ACCT 883 – International Accounting (3 cr.)
* FINC 850 – Financial Management (3 cr.)

\*With prior approval of the Director of the program, electives may be substituted for up to two of the required courses based on prior academic coursework.

\*\*The program will be 33 credits for those who are required to take ECON 503. ECON 503 may be waived for students who have had prior coursework in micro and macroeconomics.