**Attachment 3 – Proposed MAP**

**MS in ACCOUNTING PRACTICE**

**Revised 10-28-19**

**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 –** 30 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)
* Introduction to Microeconomics (ECON 101)\*\*
* Introduction to Macroeconomics (ECON 103)\*\*

**Required Graduate-level Credits –** 21 credits\*:

1. ACCT 610 -- Financial Reporting I (2 cr.)
2. ACCT 611 -- Financial Reporting II (2 cr.)
3. ACCT 612 -- Financial Reporting III (2 cr.)
4. ACCT 617 -- Auditing, Assurance Services and Ethics (3 cr.)
5. ACCT 615 -- Advanced Financial Reporting, Governmental, and Not-For-Profit Topics (3 cr.)
6. ACCT 613 -- Federal Income Taxation (3 cr.)
7. ACCT 804 -- Accounting Systems ( 3 cr.)
8. 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.

\*\*Students without prior coursework in micro and macroeconomics will be required to take ECON 503 - Economic Analysis for Business Policy. For these students, the MAP will be a 33 cr. program.