Pathways to Power over Financial Information

The MS Accounting and Taxation Degrees consists of ten graduate level courses. The degree can be completed in 9-21 months, depending on factors such as being offered a busy-season (spring semester) internship.

The following suggested course pathways are recommended based on a traditional starting date (fall semester), completion date (21 months), and undertaking a busy-season internship. Students can deviate from the suggested pathways depending on their personal timeline and experiences. Refer to the Degree Requirements template for a complete listing of courses and times offered.

### Financial Track

**Required courses are highlighted in blue.**

<table>
<thead>
<tr>
<th>Most likely sequence for degree plan that includes a busy-season internship</th>
<th>Course number and name</th>
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</thead>
</table>
| **First semester (FALL)** Three courses | ACCT5620 Auditing & Assurance  
ACCT5240 Advanced Financial Accounting  
ACCT5700 International Financial Reporting |
| **Second semester (SPRING)** Assuming a busy-season (January – March) internship: Two courses | ACCT5450 Taxation of Business Entities  
ACCT5828 Accounting Information Systems for Auditors  
**NOTE:** these two courses are compressed to the month of April |
| **Third semester (FALL)** Students select two electives from those listed | ACCT5250 Financial Statement Analysis  
ACCT5540 Accounting Information Systems  
ACCT5820 Oil & Gas Reporting  
ACCT5827 Integrated Reporting for Socially Responsible Strategies |
| **Fourth semester (SPRING)** Three courses | ACCT6620 Advanced Auditing: Business Risk & Decision Analysis  
ACCT6350 Capstone covering Accounting Ethics  
BSLW 5120 Advanced Business Law |

### Tax Track

**Required courses are highlighted in green.**

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<thead>
<tr>
<th>Most likely sequence for degree plan that includes a busy-season internship</th>
<th>Course number and name</th>
</tr>
</thead>
</table>
| **First semester (FALL)** Three courses | ACCT5620 Auditing & Assurance  
ACCT6420 Research and Writing in Income Taxation  
ACCT6700 Income Taxation (Law School) |
| **Second semester (SPRING)** Assuming a busy-season (January – March) internship: Two courses | ACCT5450 Taxation of Business Entities  
ACCT5828 Accounting Information Systems for Auditors  
**NOTE:** these two courses are compressed to the month of April |
| **Third semester (FALL)** Two courses | ACCT6430 Taxation of Partnerships (Law School)  
ACCT6450 Taxation of Corporations (Law School) |
| **Fourth semester (SPRING)** Three courses | ACCT6620 Advanced Auditing: Business Risk & Decision Analysis  
ACCT6350 Capstone covering Accounting Ethics  
BSLW 5120 Advanced Business Law |
Prerequisite Courses
Four intermediate level accounting courses must be completed before starting the master's level accounting courses.

- Corporate Financial Reporting I (Intermediate Accounting I)
- Corporate Financial Reporting II (Intermediate Accounting II)
- Cost Management or Cost Accounting
- Principles of Income Taxation

Applicants with an Undergraduate Degree in Accounting
Applicants who have received an undergraduate degree in accounting should double-check to make sure that they have taken the four intermediate level accounting courses listed above.

MS applicants with an undergraduate degree in accounting should seek a waiver for accounting courses taken at the undergraduate level that are substantially similar to the required graduate level courses for the MS Accounting or Taxation degree. If a waiver is granted, the student can complete the ten-course degree requirement by substituting graduate level accounting electives for courses completed at the undergraduate level.

Applicants with a Non-Business Undergraduate Degree
In addition to completing the four intermediate level accounting courses listed above, these applicants must complete introductory courses in the following topics before they can begin the MS Accounting or Taxation program:

- Statistics
- Finance
- Microeconomics

Additional Information
For additional information, please visit our website at:  http://bit.ly/20cwZNY  or email us at: leedsmsa@colorado.edu.

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