

# UNT College of Business

## MS Accounting Audit

The Master of Science in Accounting - Audit is designed to provide an appropriate base of knowledge for entry into the accounting profession. Students earning this degree will have completed an educational program consistent with recommendations from professional accountants and accounting educators, and will be prepared for entry into careers as professional accountants, either as public or management accountants or as internal auditors within the public sector.

### CAREER POSSIBILITIES

Bank Examiner | Budget Accountant | Budgetary Control Analyst | Controller | Cost Accountant | External Auditor | Internal Auditor | Inventory Control Specialist | Public Accountant | Underwriter

### ADMISSION REQUIREMENTS

Students applying to the MS in Audit must have successfully completed all accounting backgrounds courses before applying to the program. A student must have a minimum accounting GPA of 3.0 in order to be considered for the MS in Audit.

## COURSE REQUIREMENTS

### BACKGROUND COURSES/CONTENT (18-37 HRS)

ACCT 5020 (3 hrs.) Accumulation and Analysis of Acct.  
BCIS 5090 (1.5 hrs.) Intro. to Busi. Computer Info. Systems  
BLAW 5050 (1.5 hrs.) Legal, Reg. and Ethical Env. of Business  
DSCI 5010 (1.5 hrs.) Statistical Analysis  
ECON 5000 (3 hrs.) Economic Concepts  
FINA 5040 (1.5 hrs.) Intro. to Finance and Financial Math  
MATH 1190 (3 hrs.) Business Calculus (or other calc. course)  
MKTG 5000 (1.5 hrs.) Marketing Concepts

\*The College of Business Graduate Programs Office works with students to determine if background deficiency courses will be necessary. Deficiencies can be completed via traditional academic coursework or through Ivy Software and Responsive.net. Ivy Software and Responsive.net deliver self-paced online learning modules that provide the needed background content without the need to formally enrolling in courses at UNT. For more information go to [cob.unt.edu/background](https://cob.unt.edu/background).

### ACCOUNTING BACKGROUND COURSES(19 HRS)

ACCT 3110 (3 hrs) Intermediate Accounting I  
\*\*Students cannot register for ACCT 3110 until the student passes the qualifying exam for the enrolling semester. To register:  
<https://cob.unt.edu/acct/acct3110exam>  
ACCT 3120 (3 hrs) Intermediate Accounting II  
ACCT 3270 (3 hrs) Cost Accounting  
ACCT 4100 (3 hrs) Accounting Systems  
ACCT4300 (3 hrs) Federal Income Tax  
ACCT 4400 (3 hrs) Auditing - Professional Responsibilities  
ACCT 3405 (1 hr) Professional Development

### CONCENTRATION COURSES (24 HOURS)

ACCT 5110 (3 hrs) Fundamentals of Accounting Research  
ACCT 5120 (3 hrs) Using Information Systems in Accounting  
ACCT 5410 (3 hrs) Auditing-Investigative Process  
ACCT 5440 (3 hrs) IT Auditing  
ACCT 5450 (3 hrs) Seminar in Internal Auditing  
ACCT 5760 (3 hrs) Acct, Business Analysis and Valuation  
ACCT 5200 (3 hrs) Professional Ethics and Corp. Governance  
BLAW 5400 (3 hrs) Law for Accountants and Managers

### ACCOUNTING ELECTIVES (6 HOURS)

Students should consult with a departmental advisor and select 6 hours of Accounting electives from a list of approved ACCT 5XXX courses, that will support their professional goals and enhance preparation for their career interest.

### NON-ACCOUNTING ELECTIVES (6 HOURS)

Students should consult with a departmental advisor and select 6 hours of electives from a list of approved 5XXX courses, that will support their professional goals and enhance preparation for their career interest.

*Students may take ACCT 5800 "Internship" as one of the two Accounting electives by completing the application process and obtaining an approved internship.*

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Course Number		Course Name	Proposed Schedule of Course Offerings		
			Fall	Spring	Summer
<b>ACCOUNTING BACKGROUND COURSES (19 hours)</b>					
ACCT	3110	Intermediate Accounting I To register: <a href="https://cob.unt.edu/acct/acct3110exam">https://cob.unt.edu/acct/acct3110exam</a>	16W (UNT)	16W(UNT)	10W(UNT)
ACCT	3120	Intermediate Accounting II	16W (UNT)	16W (UNT)	10W (UNT)
ACCT	3270	Cost Accounting	16W(UNT)	16W(UNT)	5W (UNT)
ACCT	4100	Accounting Systems	16W (UNT)	16W (UNT)	8W (UNT)
ACCT	4300	Federal Income Tax	16W (UNT)	16W (UNT)	5W (UNT)
ACCT	4400	Auditing	16W (UNT)	16W (UNT)	5W (UNT)
ACCT	3405	Professional Development	16W (UNT)	16W (UNT)	5W(UNT)
<b>CONCENTRATION COURSES (24 hours)</b>					
ACCT	5110	Fundamentals of Accounting Research	16W (UNT)	16W (UNT)	
ACCT	5120	Using Information Systems in Accounting	16W (UNT)	16W (UNT)	
ACCT	5410	Auditing-Investigative Process	16W (UNT)		
ACCT	5440	IT Auditing	16W (UNT)		
ACCT	5450	Seminar in Internal Auditing	16W (UNT)	16W (UNT)	
ACCT	5760	Acct, Business Analysis and Valuation	16W (UNT)	16W (UNT)	
ACCT	5200	Professional Ethics and Corp. Governance	16W (UNT)	16W (UNT)	
BLAW	5400	Law for Accountants and Managers	16W (UNT)	16W (UNT)	
<b>ACCOUNTING ELECTIVES (6 hours)</b>					
Select 6 hours of Accounting electives from list of approved ACCT 5XXX courses					
<b>NON-ACCOUNTING ELECTIVES (6 hours)</b>					
Select 6 hours of electives from list of approved 5XXX courses					