Track Requirements
Specialization Within a Flexible Curriculum

M.S. in Accounting students have a choice between the Financial Reporting & Analysis ("FRA") Track or Tax Consulting ("Tax"). Each track has specific course requirements to fulfill, with students taking a combination of required and elective courses. Note that all course offerings are subject to change in response to student demand and staffing considerations.

**Tax Track**
- GCOM 7310 – Strategic Business Advising and Communication (spring)
- GCOM 7320 – Accounting Policy (spring)
- GCOM 7400 – Leading for Success in the Accounting Profession (spring)
- Four graduate tax classes
  - GCOM 7410 – Tax Research (fall)
  - GCOM 7420 – Business Strategy and Taxes (spring)
  - GCOM 7430 – Taxation of Partnerships and Flow-through Entities (fall)
  - GCOM 7440 – Taxation of Corporations and Their Shareholders’ Transactions (fall)
- Three additional courses from those courses eligible for graduate credit. These courses can be FRA-track courses or other courses eligible for graduate credit as designated by the Director of the M.S. in Accounting Program.

**FRA Track**
- GCOM 7310 – Strategic Business Advising and Communication (spring)
- GCOM 7320 – Accounting Policy (spring)
- GCOM 7340 – Special Topics – Financial Reporting (fall)
- GCOM 7400 – Leading for Success in the Accounting Profession (fall)
- Two of three of the following:
  - GCOM 7341 – Accounting for Derivatives (fall)
  - GCOM 7371 – Financial Statement Analysis and Valuation (fall)
  - GCOM 7480 – Legal Liability and the Regulation of Accountants (fall)
- One of two of the following:
  - GCOM 7330 – Enterprise Risk Management and Consulting (spring)
  - GCOM 7350 – Special Topics – Auditing, Assurance and Ethics (spring)
- One of the four graduate tax classes (fall/spring) or Income Tax II (COMM 5460) (spring)
- Two additional courses from those courses eligible for graduate credit. These could be additional Tax-track or FRA-track courses not used to fulfill the requirements listed above, or other courses described in the accompanying information.