M.Acc. Degree
Major: Accounting
2025/2026 Catalog

Student Name_____

Id No _____

Previous Degree/Date _____

Where degree earned_____

This program plan is valid only if the student registers for, and completes, a term at Brenau by summer 2026. If the student defers admission to fall 2026 or after, the student must contact the adviser to change to the subsequent catalog.

All courses 3 credit-hours credit unless otherwise noted.

Prerequisites: (24-27 hours)

Term	grade	Course # Title	Institution: *(If no institution is noted, then the prerequisite was taken at Brenau.)*
_____	_____	MS 100/101/111/or 210 *(if no AC 201)*	_____
_____	_____	AC 201 Accounting Principles I	_____
_____	_____	AC 202 Accounting Principles II	_____
_____	_____	AC 321 Intermediate Accounting I	_____
_____	_____	AC 322 Intermediate Accounting II	_____
_____	_____	AC 323 Individual Taxation	_____
_____	_____	AC 325 Cost Accounting	_____
_____	_____	AC 330 Accounting Ethics	_____
_____	_____	AC 439 Auditing & Assur Serv	_____

** Note: If a student completes the intermediate accounting sequence prior to Brenau admission, AC 320 is not required.

M.Acc. Degree Requirements: (30 hours)

_____ _____AC 719 CPA Review (0)

_____ _____ AC 720 M.Acc. Entrance Assessment (0)

_____ _____ AC 722 Advanced Accounting

_____ _____ AC 724 Corporate Taxation

_____ _____ AC 725 Fraud Prevention and Internal Control

_____ _____ AC 726 Non-Profit and Governmental Accounting

_____ _____ AC 739 Advanced Auditing and Assurance Services

_____ _____ AC 740 Accounting Theory

_____ _____ AC 745 Accounting Information Systems

_____ _____ AC 746 Advanced Cost Accounting

_____ _____ AC 749 Business Environment & Concepts for Accountants

_____ _____ *Choose one of:*

BA 724 Financial Management and Budgeting
BA 717 Business Law and Ethics
AC 727 Partnership and S-Corporation Taxation
AC 728 Estate and Trust Taxation
AC 729 State and Local Taxation
AC 755 Financial Statement Analysis

_____ _____ AC 760 M.Acc. Exit Assessment (0)

Any deviation of this program must be documented via substitution memo and approved by the department chair and the registrar.
Note: Financial aid recipients cannot receive aid for courses repeated unnecessarily or for courses not specifically required for their degree.

This program plan was prepared by the Registrar's Office. Revised 03/2025