Department of Accounting

1. Add the following course:

**ACCT 555 Forensic Accounting**
3 credits
Explore forensic accounting processes that use accounting, auditing and investigative skills to examine and report on individuals or other legal entities for the purpose of providing business evaluations or uncovering and reporting accounting crime that can be used in legal proceedings.

**Distance Availability:** Yes
**Rationale:** This course has been offered in the past as ACCT 504 in summers 2017, 2018, 2019. The course has been well received. The students, accounting faculty, and Accounting Advisory Board members think the course content is relevant and important.

There is no financial impact in adding this course because it will be offered on-line in the summers.

2. Make the following curricular changes to the M.Acct. in Accountancy:

**Accountancy (M.Acct.)**

The Master of Accountancy degree requires 30 semester credits beyond the bachelor’s degree, and is designed to meet the 150-credit requirement for taking the CPA examination in Idaho. Completion of this degree qualifies students to enter the public accounting profession in auditing, tax, or other positions ultimately requiring a CPA license.

Students seeking the M.Acct. degree will develop a degree plan in consultation with their advisors, complete at least 30 credits of course work, and successfully complete a comprehensive paper and portfolio.

If a student has earned a B.S. in Accounting (or equivalent), the required courses include:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 586</td>
<td>Contemporary Management Accounting Issues</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 590</td>
<td>Advanced Auditing Seminar</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 592</td>
<td>Financial Accounting and Reporting Seminar</td>
<td>3</td>
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</tbody>
</table>

Select two courses from the following: 6
ACCT 515  Advanced Financial Accounting & Reporting  
ACCT 521  Accounting Data Analytics  
ACCT 530  Accounting for Public Sector Entities  
ACCT 550  Fraud Examination  
ACCT 555  Forensic Accounting  
ACCT 561  Comparative Accounting Theory  
ACCT 584  Federal Taxation of Entities  
ACCT 585  Estate and Elder Planning  
ACCT 598  Internship (Max 3 credits)  
ACCT 599  Non-thesis Master's Research (Max 6 credits)  

Additional 15 credits chosen from approved courses  
15

Total Hours  
30

Taxation Emphasis  
General Master of Accountancy requirements apply. A total of 30 credits are required for this degree.

12 credits from the following or approved electives:  
12
   ACCT 584  Federal Taxation of Entities  
   ACCT 585  Estate and Elder Planning  
   ACCT 598  Internship  
   BLAW 425  Law of Business Entities  

Additional 9 credits from approved courses  
9

Total Hours  
21

Audit and Fraud Examination Emphasis  
General Master of Accountancy requirements apply. A total of 30 credits are required for this degree.

12 credits from the following or approved electives:  
12
   ACCT 521  Accounting Data Analytics  
   ACCT 550  Fraud Examination  
   ACCT 555  Forensic Accounting  
   ACCT 590  Advanced Auditing Seminar  
   ACCT 598  Internship  
   MIS 453  Database Design  
   MIS 455  Data Management for Big Data  

Additional 9 credits from approved courses  
9

Total Hours  
21

In addition students must have taken at least one US tax class, and at least one Business Law class at the upper-division undergraduate level or at the graduate level. Those electing the thesis option include 6 credits of ACCT 500 in the additional 15 credits (must still complete comprehensive paper and portfolio).

If a student has not earned a BS in Business (or equivalent), in addition to the above mentioned courses, the student must take or have taken at least 24 credits of business, economics, statistics,
and business law courses at the undergraduate level or at the graduate level. These courses must include at least two business disciplines (e.g. management, marketing, and finance).

**Rationale:** ACCT 555 Forensic Accounting is a current and relevant course that the accounting faculty and Accounting Advisory Board think is appropriate to be taken as accounting elective in the General MACCT program and as an elective in the MACCT Audit and Fraud Examination Emphasis.

ACCT 555 has been offered for three years in the summer and will continued to be offered in the summer, therefore no additional resources are needed.

Since the course is an elective the learning objectives will not be assessed for all MACCT students at the program level. Note that the course learning objectives are assessed at the course level by the accounting faculty member teaching the course.

ACCT 590 has been deleted as an approved elective in the MACCT Audit and Fraud Examination Emphasis because it is a “required course” in the General MACCT and therefore required in the Audit and Fraud Examination Emphasis.