

**College of Business & Economics  
Proposed Catalog Changes  
Effective Summer 2020**

**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:

ACCT 586	Contemporary Management Accounting Issues	3
ACCT 590	Advanced Auditing Seminar	3
ACCT 592	Financial Accounting and Reporting Seminar	3
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	
<a href="#">ACCT 555</a>	<a href="#">Forensic Accounting</a>	
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
<b>Total Hours</b>		<b>30</b>

### 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
<b>Total Hours</b>		<b>21</b>

### 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	
<a href="#">ACCT 555</a>	<a href="#">Forensic Accounting</a>	
<del>ACCT 590</del>	<del>Advanced Auditing Seminar</del>	
ACCT 598	Internship	
MIS 453	Database Design	
MIS 455	Data Management for Big Data	
Additional 9 credits from approved courses		9
<b>Total Hours</b>		<b>21</b>

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.