

## Policy on Accelerated and/or Cross-Listed Accounting Department Courses

Merrick School of Business

Approved by MSB Faculty Senate on April 6, 2016

This document will guide the MSB's Accounting Department's policy with respect to cross-listed undergraduate/graduate courses and procedures for taking those courses by accelerated bachelor's/MS students as well as traditional MS in Accounting/BAS students (MSBAS). The following basic principles are adopted:

- 1) All accounting (ACCT) graduate elective courses, e.g. ACCT 601, ACCT 604, ACCT 630, ACCT 655, ACCT 701, ACCT 752, ACCT 770, ACCT 795, ACCT 797, ACCT 799 will be eligible for taking as part of the Accelerated Option for MSBAS (hereafter "Accelerated Option").
- 2) Also eligible for the Accelerated Option will be MSBAS required courses which have an undergraduate course equivalent which is an undergraduate elective, such as ACCT 740 (ACCT 402) and ACCT 680 (ACCT 406).
- 3) ***Not eligible for the option*** are MSBAS required courses which have a required undergraduate equivalent, i.e. ACCT 755 (ACCT 403) and ACCT 720 (ACCT 306).
- 4) If a 6XX or 7XX level course is cross-listed as both graduate or undergraduate, the graduate version of the course will incorporate substantially more rigorous expectations than the undergraduate version. The graduate version of the course will contain additional assignments, such as additional projects, cases, and/or research papers and will provide meaningful weight to those assignments. This policy does not apply to cross-listed 5XX level Foundation Courses (ACCT 510, 511, 512, 513).

Appendix:

### List of Acct Courses Approved to be Taken by Accelerated Bachelor's/MS Students:

Graduate Course #	Course Title	Cross-listed Undergrad Course #
Acct 740	Advanced Auditing	Acct 402
Acct 680	Taxation of Entities	Acct 406
Acct 601	Forensic Accounting	Acct 497 (subject to creation of separate undergrad course)
Acct 604	Litigation Support	
Acct 630 (while still active)/FIN 700	Financial Reporting ("Financial Statement Analysis")	
Acct 655	Tax Policy	
Acct 752	Advanced Topics in Accounting Systems	Acct 317
Acct 701	Accounting Ethics	

Acct 795	Graduate Accounting Internship	
Acct 770	Seminar in Current Topics in Accounting	
Acct 797	Special Topics in Accounting	
Acct 799	Graduate Research	

- 5) Per permission of the instructor and relevant department and upon meeting of the prerequisites, accelerated bachelor's/MS students should be able to take INSS and FIN Courses which are part of MS Acctg/BAS curriculum.