

Semester	First 8 Weeks	Second 8 Weeks	Elective Credits, 3 credits each
Fall Year 1	ACT 601B Professional Practice: Accounting, 3 credits		<u>Replacements for ACT 561 and/or ACT 540:</u> ACT 575 Oil and Gas Accounting* FIN 475 International Business Finance CIS 575 Applied Data Mining and Analytics in Business CIS 600 Information Technology and Project Management CIS 601 Enterprise Computing and Systems Integration MGT 476H Negotiation and Conflict Management
	ACT 631 Corporate Taxation, 3 credits		
	ACT 641 Contemporary Auditing, 3 credits		
	ACT 540 Professional Ethics and Responsibilities, 3 credits (replace with elective if already completed)	ACT 561 Legal and Regulatory Issues in Accounting, 3 credits (replace with elective if already completed)	
Spring Year 1	ACT 550 Accounting Information Technologies, 3 credits (or elective if already completed)		<u>Choose one course (three credits) from the following:</u> CIS 570 Business Intelligence* ACT 570 Government and Nonprofit* ACT 541 Forensic Accounting and Fraud Auditing ACT 612 Issues in Financial Reporting and Auditing ACT 633 Flow-Through Entities ACT 635 State and Local Taxation ACT 636 Taxation of Corporations and Shareholders ACT 639 Special Topics in Taxation FIN 475 International Business Finance CIS 600 Information Technology and Project Management MGT 468 Negotiating Globally MGT 476 Negotiation and Conflict Management
	ACT 614 Financial Statement Analysis and Valuation, 3 credits		
	CIS 575 Applied Data Mining and Analytics in Business, 3 credits (or elective if already completed)		
	CIS 601 Enterprise Computing and Systems Integration, 3 credits		

*Strongly recommended for DAS Specialization.
 See important CPA Exam Tips on following page.

Questions about this plan can be directed to graduate program recruiters at cobgradinfo@colostate.edu or by calling (800) 491-4622.





CPA Exam Tips for DAS Specialization

Tip #1	Be sure to apply for your Notice to Schedule in plenty of time.
Tip #2	<p>Consider taking AUD before entering the MAcc program. The AUD section of the CPA Exam covers the entire auditing process, including auditing procedures, generally accepted auditing standards, standards related to attest engagements, and the AICPA Code of Professional Conduct. These topics are covered in ACT441.</p>
Tip #3	<p>Consider taking BEC before the start of Spring semester. BEC covers corporate governance, economic concepts and analysis, financial management, information systems and communications, strategic planning and operations management. One unique aspect of the BEC exam is that it requires the candidate to prepare and submit three Written Communication responses.</p>
Tip #4	<p>Consider taking REG and FAR after Spring semester. The REG section of the CPA Exam tests a CPA candidate’s knowledge on federal taxation, business law, business ethics and professional and legal responsibilities. More than 60% of the REG exam focuses on federal taxation. ACT 561 and ACT 631 cover topics tested in REG.</p> <p>FAR requires that CPA candidates have a strong knowledge of US GAAP, including concepts and standards for financial statements, typical items in financial statements, specific types of transactions and events, accounting and reporting for governmental entities, and accounting and reporting for nongovernmental and not-for-profit organizations.</p>

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