Degree Requirements

The University’s general degree requirements are discussed on the Graduate Policies and Procedures page (catalog.utdallas.edu/2013/graduate/policies/policy). The MS in Accounting is a 36 credit-hour degree program focused primarily on educating students in Accounting while recognizing the need for a business foundation. The degree is separated into three components:

1. Basic Business Core
2. Accounting Foundation
3. Accounting Electives

The classes can be completed in any order as long as the following specific program course prerequisites have been met with a grade of a "B" or better:

- Introduction to Financial Accounting (ACCT 6201) or its equivalent
- Introduction to Managerial Accounting (ACCT 6202) or its equivalent

Students must address any deficiencies in these prerequisites within the first twelve hours of graduate work and prior to taking any course with these defined prerequisites. Also, students do not earn degree credit for program prerequisites.

Within the MS in Accounting degree program, students must choose 18 elective hours. Students can pick and choose the courses that best fit their unique career goals and needs. Typical career paths include areas such as corporate accounting, assurance services, tax, or internal audit. Students must maintain a 3.0 grade point average in both business core courses and in aggregate to qualify for the MS in Accounting degree.

The Texas State Board of Public Accountancy (TSBPA) accepts certain courses towards the requirement of 30 semester hours of upper level accounting for CPA eligibility. Courses accepted by the TSBPA are subject to change based on catalog review. Please inquire with the Program Director or the MS Accounting website for the most current list.

Prerequisites

Calculus is required as a graduate program prerequisite. If a student has not taken an equivalent course already, he/she will need to complete a Math refresher course (e.g., O PRE 6303, MATH 5304) with a grade of "B" or better to meet the calculus requirement. For specific course prerequisite information, please visit the UT Dallas Graduate Catalog for further details at www.utdallas.edu/student/catalog.

Course Requirements

Basic Business Core: 12 hours
Each candidate must satisfactorily complete the following four courses (with 3.0 or higher GPA in both core courses and in aggregate courses).

**ACCT 6343** Accounting Information Systems

or **OPRE 6302** Operations Management

**ACCT 6344** Financial Statement Analysis

**MECO 6303** Business Economics

or **FIN 6301** Financial Management

**OPRE 6301** Quantitative Introduction to Risk and Uncertainty in Business

### Accounting Foundation: 6 hours

Each candidate must satisfactorily complete the following two accounting foundation courses:

- **ACCT 6330** Intermediate Financial Accounting I
- **ACCT 6332** Intermediate Financial Accounting II

**NOTE:** Candidates who have completed the accounting foundation courses (or their undergraduate equivalents) may be able to obtain a course waiver and substitute for these required courses with other graduate level ACCT electives. Substitutions are approved by the appropriate Program Director, and forms may be obtained in and submitted to the Naveen Jindal School of Management Advising Office.

### Accounting Electives: 18 hours

Select from any of the following courses:

- **ACCT 6203** Professional Accounting Communications *(Meets TSBPA requirement of 2 credit hours of communication for CPA eligibility.)*
- **ACCT 6309** Business Data Warehousing
- **ACCT 6320** Database Foundations
- **ACCT 6331** Cost Accounting
- **ACCT 6333** Advanced Financial Reporting
- **ACCT 6334** Auditing
- **ACCT 6335** Ethics for Professional Accountants *(Meets the TSBPA requirement of 3 credit hours of ethics for CPA eligibility.)*
- **ACCT 6336** Information Technology Audit and Risk Management
- **ACCT 6338** Accounting Systems Integration and Configuration
- **ACCT 6341** Planning, Control and Performance Evaluation
- **ACCT 6345** Business Valuation
- **ACCT 6350** Fundamentals of Taxation I

https://catalog.utdallas.edu/2013/graduate/programs/jsom/accounting
ACCT 6353 Fundamentals of Taxation II
ACCT 6354 Partnership Taxation
ACCT 6355 Fundamentals of Taxation II
ACCT 6356 Tax Research (*Meets the TSBPA requirement of 2 credit hours of research for CPA eligibility.*)
ACCT 6362 International Accounting
ACCT 6365 Governmental and Not-For-Profit Accounting
ACCT 6370 Business Law
ACCT 6377 Corporate Governance
ACCT 6380 Internal Audit
ACCT 6382 Advanced Auditing
ACCT 6383 Fraud Examination
ACCT 6384 Analytical Reviews Using Audit Software
ACCT 6386 Governance, Risk Management and Compliance (GRC)
ACCT 6388 Accounting Communications
ACCT 6389 Volunteer Income Tax Assistance Practicum
ACCT 6V98 Accounting Internship
ACCT CPA Review Courses (Various #s)
And other courses as listed in the Course Catalog.

For students interested in the **Internal Audit** program and the CIA or CISA designation, 12-18 credit hours from the following courses are required:

ACCT 6380 Internal Audit (*This core course is required and must be taken in the first semester.*)
ACCT 6334 Auditing
ACCT 6335 Ethics for Professional
ACCT 6336 Information Technology Audit and Risk Management
ACCT 6377 Corporate Governance and Accounting
ACCT 6382 Advanced Auditing
ACCT 6383 Fraud Examination
ACCT 6384 Analytical Reviews Using Audit Software
ACCT 6V98 Accounting Internship [Internal Audit Internship]