Degree Requirements

The MS in Accounting is a 36 semester 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 Core
3. Accounting Electives

The degree plan also requires a prerequisite knowledge of accounting foundations.

Accounting Foundational Prerequisites

Students joining the program must have a foundational knowledge in intermediate and cost accounting. Each student’s application and transcripts will be evaluated for successful mastery of these subjects. If a student has not demonstrated successful mastery, then a student may still be granted admission to the program and the accounting foundation classes will be required to be taken at the graduate level at The University of Texas at Dallas in addition to the 36 semester credit hours required for the degree. Any accounting foundational courses required may not be used as Graduate Accounting Electives in the standard MS Accounting degree. Details of the foundational classes are below.

Graduate Accounting Electives

Students should choose 15 semester credit hours of graduate accounting electives that best fit their unique career goals and needs. The MS in Accounting program does not have stated or required concentrations. Students are not required to choose a concentration. Additionally, students may use one non-ACCT graduate class (up to three semester credit hours) from another discipline in the Jindal School of Management. Typical career paths include areas such as corporate accounting, assurance services, taxation, internal audit, or accounting systems/ERP. Refer to the Accounting area advising sheets for assistance with aligning classes with career and personal goals.

GPA Requirements

Students must maintain a 3.0 grade point average (GPA) in both business core courses and in aggregate to qualify for the MS in Accounting degree.

CPA Exam Requirements

Students wishing to become eligible to take the Uniform CPA Exam should understand the requirements of the State Board of Accountancy in their respective state or jurisdiction. Approved and accepted courses to satisfy the requirements for CPA
examination can change and students should keep up-to-date on the requirements. The Texas State Board of Public Accountancy (TSBPA) accepts certain courses towards the requirement of 30 semester credit 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.

Program 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 (OPRE 6303) with a grade of "B" or better to meet the calculus requirement.

Accounting Foundational Prerequisites
If a student has not demonstrated successful mastery in the following accounting foundation courses prior to beginning the MS in Accounting program, then the accounting foundation classes must be taken at the graduate level at The University of Texas at Dallas in addition to the 36 semester credit hours required for the degree. Any foundational courses taken may not be used as Graduate Accounting Electives in the standard MS Accounting degree.

ACCT 3331 or ACCT 6330 Intermediate Financial Accounting I (US GAAP based / in English)
ACCT 3332 or ACCT 6332 Intermediate Financial Accounting II (US GAAP based / in English)
ACCT 3341 Cost Management Systems or ACCT 6331 Cost Accounting

Course Prerequisites
Some courses offered have specific class prerequisites. Some class prerequisites may qualify as Accounting Program electives. For specific course prerequisite information, please visit the UT Dallas Graduate Catalog for further details.

Course Requirements

Business Core: 12 semester credit 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 6388 Accounting Communications
ACCT 6335 Ethics for Professional Accountants
OPRE 6301 Quantitative Introduction to Risk and Uncertainty in Business
or OPRE 6332 Spreadsheet Modeling and Analytics
MECO 6303 Business Economics or FIN 6301 Financial Management

Accounting Core: 9 semester credit hours
Each candidate must satisfactorily complete the following three accounting core courses:
ACCT 6333 Advanced Financial Reporting
**ACCT 6353** Fundamentals of Taxation II  
**ACCT 6382** Advanced Auditing  

**NOTE:** Candidates who have completed the required accounting classes within the accounting core or the business core (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 must be approved by the appropriate Program Director, and forms may be obtained from and submitted to the Naveen Jindal School of Management Advising Office. Waivers do not reduce total hours required for the degree.

**Accounting Electives: 15 semester credit hours**

Students should choose 15 semester credit hours of graduate accounting electives that best fit their unique career goals and needs. Additionally, students may use one non-ACCT graduate class (up to three semester credit hours) from another discipline in the Jindal School of Management. Typical career paths include areas such as corporate accounting, assurance services, taxation, internal audit, or accounting systems/ERP. Refer to the Accounting area advising sheets for assistance with aligning classes with career and personal goals.

Select from any of the following courses:

- **ACCT 6309** Business Data Warehousing  
- **ACCT 6320** Database Foundations  
- **ACCT 6334** Auditing  
- **ACCT 6336** Information Technology Audit and Risk Management  
- **ACCT 6338** Accounting Systems Integration and Configuration  
- **ACCT 6340** System Analysis and Project Management  
- **ACCT 6341** Planning, Control and Performance Evaluation  
- **ACCT 6342** Strategic Cost Management  
- **ACCT 6343** Accounting Information Systems  
- **ACCT 6344** Financial Statement Analysis  
- **ACCT 6345** Business Valuation  
- **ACCT 6349** Information Technology Strategy and Management  
- **ACCT 6350** Fundamentals of Taxation I  
- **ACCT 6354** Partnership Taxation  
- **ACCT 6356** Tax Research  
- **ACCT 6359** Accounting Policy and Research  
- **ACCT 6362** International Accounting  
- **ACCT 6365** Governmental and Not-For-Profit Accounting  
- **ACCT 6366** Special Topics in Taxation
For students interested in the Internal Audit program and the CIA or CISA designation, 12-18 semester 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 Accountants
- ACCT 6336 Information Technology Audit and Risk Management
- ACCT 6377 Corporate Governance
- ACCT 6382 Advanced Auditing
- ACCT 6383 Fraud Examination
- ACCT 6384 Analytical Reviews Using Audit Software
- ACCT 6386 Governance, Risk Management and Compliance (GRC)
- ACCT 6V98 Accounting Internship (Internal Audit Internship)

Please contact the Internal Audit Education Program Director for more information.