Naveen Jindal School of Management

Master of Science in Accounting

*36 semester credit hours minimum*

Faculty

**Director:** Mary Guan

**Professors:** Ashiq Ali, Daniel A. Cohen, William M. Cready, Stanley Liebowitz, Suresh Radhakrishnan, John J. Wiorkowski

**Clinical Professors:** John Barden, Peter Lewin

**Associate Professors:** Zhonglan Dai, Umit G. Gurun, Surya N. Janakiraman, Ramachandran (Ram) Natarajan, Gil Sadka, Yuan Zhang, Yibin Zhou

**Clinical Associate Professor:** Sonia Leach

**Assistant Professors:** Rebecca Files, Bernhard Ganglmair, Bin Li, Meng Li, Ningzhong Li, Nir Yehuda, Jieying Zhang

**Clinical Assistant Professors:** Moran Bluestein, John Gamino

**Senior Lecturers:** Arthur M. Agulnek, Anindita Bardhan, Tiffany A. Bortz, Richard Bowen, Carol Flannery, Mary Beth Goodrich, Jennifer G. Johnson, Lynn Carl Jones, Chris Linsteadt, Matt Polze, Mark Salamasick, Avanti P. Sethi, Steven Solcher, Amy L. Troutman, Kathy Zolton

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 Internal Auditing
  - or **ACCT 6373** Advanced External 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 semester credit 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
ACCT 6370  Business Law
ACCT 6372  Business Law for Accountants
ACCT 6377  Corporate Governance
ACCT 6380  Internal Audit
ACCT 6383  Fraud Examination
ACCT 6384  Analytical Reviews Using Audit Software
ACCT 6386  Governance, Risk Management and Compliance (GRC)
ACCT 6389  Volunteer Income Tax Assistance Practicum
ACCT 6V98  Accounting Internship

ACCT CPA Review Courses (Various courses)
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 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 Internal 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.

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