Naveen Jindal School of Management

Master of Science in Accounting

36 semester credit hours minimum

Faculty

Clinical Professor: John Barden
Associate Professors: Zhonglan Dai, Rebecca Files, Surya N. Janakiraman, Ningzhong Li, Ramachandran (Ram) Natarajan, Gil Sadka, Jieying Zhang, Yuan Zhang, Yibin Zhou
Clinical Associate Professor: Avanti P. Sethi
Assistant Professors: Bin Li, Meng Li, Naim Bugra Ozel, Nir Yehuda
Clinical Assistant Professor: John Gamino
Senior Lecturers: Arthur M. Agulnek, Anindita Bardhan, Tiffany A. Bortz, Richard Bowen, Carol Flannery, Mary Beth Goodrich, Jennifer G. Johnson, Chris Linsteadt, Joseph Mauriello, Matt Polze, Steven Solcher, Amy L. Troutman, Kathy Zolton
Visiting Assistant Professor: Lale Guler

Degree Requirements

The Master of Science in Accounting is a minimum 36 semester credit hours degree program that focuses primarily on educating students in accounting while recognizing the need for a business foundation. The Jindal School offers two options for students.
(1) The Flex Program allows students the flexibility to complete the program at their own pace and tailor their degree in preparation for specific career goals by selecting electives from various fields, including corporate accounting, assurance services, taxation services, internal audit, and governmental accounting. The purpose of the program is to equip students with the technical tools and professional communication skills needed to practice in various professional accounting fields as well as prepare them to be eligible to sit for the CPA exam, subject to the requirements of each state’s board of public accountancy. Admission to the program occurs in Fall, Spring, and Summer semesters.
(2) The Cohort Program is a two-year program in which students take all courses together as a cohort. It is designed for students from various backgrounds to gain knowledge to pursue opportunities in public accounting. The purpose of the program is to develop effective leaders in professional accounting by adopting a holistic approach that focuses on accounting knowledge as well as communication and leadership skills. Special tuition, fees and admissions requirements apply and the program is supported entirely by participant tuition/fees. Admission to the program occurs only in the Fall semester.
To apply for this degree program, an undergraduate degree is required (all majors are considered). Students must maintain a 3.0 grade-point average (GPA) in both core courses and in aggregate courses to qualify for the MS degree.

Prerequisites

Knowledge of calculus is required and students who have not completed an undergraduate calculus course may satisfy the prerequisite by completing OPRE 6303
Quantitative Foundations in Business with a grade of "B" or better. In addition, students joining the program must have a foundational knowledge in financial accounting, managerial accounting, 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 prerequisite accounting foundation classes (listed below) will be required to be taken at the graduate level and maybe taken concurrently at The University of Texas at Dallas in addition to the 36 semester credit hours required for the degree. Furthermore, the accounting foundation courses can also be used towards the 30-hour upper-level accounting requirement for Texas CPA exam eligibility.

- **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

Degree credit is not earned for program prerequisites, however, the grade achieved in prerequisites will count toward the student's grade-point average (GPA). All program prerequisites must be satisfied within the first 12 semester credit hours of graduate study as a degree-seeking student.

**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 toward the requirement of 30 semester credit hours of upper-level accounting as well as communication and research requirements for CPA eligibility. Courses accepted by the TSBPA are subject to change based on catalog review. Please ask the program director or check the MS in Accounting website for the most current list.

**Course Requirements**

**Core Courses: 21 semester credit hours**

- **ACCT 6333** Advanced Financial Reporting
- **ACCT 6335** Ethics for Professional Accountants
- **ACCT 6388** Accounting Communications
- **ACCT 6353** Fundamentals of Taxation II
- **ACCT 6382** Advanced Internal Auditing
  - or **ACCT 6373** Advanced External Auditing
- **MECO 6303** Business Economics
  - or **FIN 6301** Financial Management
**OPRE 6301** Statistics and Data Analysis

or **OPRE 6332** Spreadsheet Modeling and Analytics

**NOTE:** Candidates who have completed the required courses within the accounting 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 program director, and forms may be obtained from and submitted to JSOM Advising Office. Waivers do not reduce total semester credit hours required for the degree.

**Elective Courses: 15 semester credit hours**

Select five courses from elective courses below. Students may also seek to substitute only one three semester credit hour graduate-level course within JSOM as a free elective in the degree plan with the approval of program director and the area coordinator.

- **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** Managing Digital Strategy
- **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 6367** Multijurisdictional 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 6391 Risk Accounting
ACCT 6V98 Accounting Internship
ACCT CPA Review Courses (Various courses)
And other courses as listed in the Course Catalog.

NOTE: Students interested in the Internal Audit program and the CIA or CISA designation are required to take 9-15 semester credit hours from the following courses.

ACCT 6380 Internal Audit
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)

Graduate Certificate in Research Foundations in Accounting
15 semester credit hours minimum

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Overview
This program is designed to provide students who aspire to pursue PhD programs at leading international universities, basic skills and tools to be successful in their research endeavors. The program will introduce theoretical and empirical methods that are the foundations for scientific rigor pertaining to issues in accounting.

Courses required for graduate certificate in research foundations in accounting (15 semester credit hours)

- **ACCT 6V99** Special Topics in Accounting
- **BPS 7303** Doctoral Writing and Teaching Seminar
- **MECO 6320** Econometrics
- **MECO 6345** Advanced Managerial Economics

1. This core course is required and must be taken in the first semester.
2. ACCT 6V99 is repeated for 6 semester credit hours to complete Graduate Certificate in Research Foundations in Accounting.

Updated: 2019-08-09 13:14:01 v59.762878