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, Naim Bugra Ozel, Gil Sadka, Jieying Zhang, Yuan Zhang, Yibin Zhou

Clinical Associate Professor: Lale Guler

Assistant Professors: Nathan Goldman, Ying Huang, Meng Li, Maria Loumioti, Nir Yehuda

Clinical Assistant Professor: John Gamino

Senior Lecturers: Tiffany A. Bortz, Richard Bowen, Mary Beth Goodrich, Jennifer G. Johnson, Chris Linsteadt, Joseph Mauriello, Anindita Roy Bardhan, Steven Solcher, Amy L. Troutman, Kathy Zolton

Degree Requirements

The Master of Science in Accounting is a minimum 36 semester credit hours degree program that prepares students for a variety of accounting careers by providing the students comprehensive training in accounting to develop future leaders in professional and corporate accounting. 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 may be taken concurrently at The University of Texas at Dallas in addition to the 36 semester credit hours required for the degree.

- **ACCT 6330** Intermediate Financial Accounting I (US GAAP based / in English)
- **ACCT 6332** Intermediate Financial Accounting II (US GAAP based / in English)
- **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).

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 the JSOM graduate Advising Office. Waivers do not reduce total semester credit hours required for the degree.

**Elective Courses: 15 semester credit hours**

Students may select five courses from the elective courses below. Students may also seek to substitute one three semester credit hour ACCT graduate-level course with another 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 6365** Governmental and Not-For-Profit Accounting
- **ACCT 6366** Special Topics in Taxation
- **ACCT 6367** Multijurisdictional Taxation
- **ACCT 6370** Business Law
- **ACCT 6377** Corporate Governance
**Graduate Certificate in Research Foundations in Accounting**

*15 semester credit hours minimum*

**Faculty**

**Professors:** Ashiq Ali, Daniel A. Cohen, William M. Cready, Umit G. Gurun, Suresh Radhakrishnan

**Clinical Professor:** John Barden

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**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. For details, students should contact the Director of the Internal Auditing Education Partnership (IAEP) program.

**ACCT 6334** Auditing  
**ACCT 6335** Ethics for Professional Accountants  
**ACCT 6336** Information Technology Audit and Risk Management  
**ACCT 6377** Corporate Governance  
**ACCT 6380** Internal Audit  
**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)
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.