Naveen Jindal School of Management

Master of Science in Accounting

36 semester credit hours minimum

Faculty

Professors: Ashiq Ali, William M. Cready, Umit G. Gurun, Stanimir Markov, Suresh Radhakrishnan

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

Assistant Professors: Ying Huang, Meng Li, Maria Loumioti

Clinical Professors: John Barden, John Gamino

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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 choosing one of the six tracks. Tracks 1, 2 and 3 provide the opportunity for the students to take the CPA exam, subject to the requirements of each state's board of public accountancy. While tracks 1 and 2 are meant for students with an accounting and non-accounting background respectively, track 3 is meant for students with an interest in specializing in tax. Track 4 focuses on preparing the students for a career in internal audit and risk assurance. Track 5 prepares students for a career in corporate accounting and accounting analytics. Track 6 trains students interested in pursuing a PhD program or a research career outside academia. All tracks offer the opportunity to select electives from various fields, including corporate accounting, assurance services, taxation services, internal audit, and governmental accounting. Students must complete both core and elective requirements of a chosen track. 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. Special admissions requirements, tuition, fees and waiver policy apply. 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 (core and track related core) courses and in all
graduate courses taken in the degree program, excluding program prerequisites to qualify for the MS degree.

Program Prerequisites

Students pursuing the Master of Science in Accounting degree program are required to fulfill one semester credit hour of **MAS 6102** Professional Development course. Students can also satisfy the professional development requirement by taking **ACCT 6388** Accounting Communications. Prior to enrolling in **ACCT 6V98** Accounting Internship course, students must have completed either **MAS 6102** or **ACCT 6388**. All program prerequisites must be satisfied within the first semester of graduate study as a degree-seeking student. 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: 9 semester credit hours

Students are required to take the following core courses and also select a specific track to satisfy the requirements for the degree program.

- **ACCT 6330** Intermediate Financial Accounting I
- **ACCT 6331** Cost Accounting
- **ACCT 6332** Intermediate Financial Accounting II

Students who have earned an undergraduate degree in Accounting will be waived from the above courses when the students' academic performance in these undergraduate courses meets or exceeds the standards established by the Accounting Area. The 9 credit hours of core courses will be replaced with Accounting electives to enhance students' specialized accounting knowledge.

Track 1: Advanced Professional Accounting: 27 semester credit hours

**Track 1 Related Core Courses (15 semester credit hours)**

This specific track requires students to have an accounting background.

- **ACCT 6333** Advanced Financial Reporting
- **ACCT 6335** Ethics for Professional Accountants
- **ACCT 6353** Fundamentals of Taxation II
- **ACCT 6365** Governmental and Not-For-Profit Accounting
- **ACCT 6373** Advanced External Auditing

**Track 1 Related Elective Courses* (12 semester credit hours)**
Choose six credit hours of ACCT electives (preferably in the areas of tax and auditing to bolster the knowledge in preparation for a career in public accounting). Students may also seek to substitute one three semester credit hour ACCT master-level elective course with any master level course within JSOM as a free elective in the degree plan with the approval of Program Director and the Area Coordinator.

Track 2: Professional Accounting: 27 semester credit hours

Track 2 Related Core Courses (15 semester credit hours)

- **ACCT 6333** Advanced Financial Reporting
- **ACCT 6334** Auditing
- **ACCT 6335** Ethics for Professional Accountants
- **ACCT 6350** Fundamentals of Taxation I
- **ACCT 6353** Fundamentals of Taxation II

Track 2 Related Elective Courses* (12 semester credit hours)

- **ACCT 6320** Database Foundations
  - or **ACCT 6321** Database Applications for Business Analytics in Accounting
  - or **ACCT 6343** Accounting Information Systems
  - or **ACCT 6344** Financial Statement Analysis
- **ACCT 6345** Business Valuation
  - or **ACCT 6383** Fraud Examination
  - or **ACCT 6384** Analytical Reviews Using Audit Software
- **ACCT 6365** Governmental and Not-For-Profit Accounting
- **ACCT 6388** Accounting Communications
  - or any elective ACCT prefix course

Track 3: Taxation: 27 semester credit hours

Track 3 Related Core Courses (15 semester credit hours)
ACCT 6350 Fundamentals of Taxation I
ACCT 6353 Fundamentals of Taxation II
ACCT 6354 Partnership Taxation
    or ACCT 6367 Multijurisdictional Taxation
ACCT 6356 Tax Research
ACCT 6370 Business Law

Track 3 Related Elective Courses* (12 semester credit hours)
ACCT 6333 Advanced Financial Reporting
ACCT 6334 Auditing
ACCT 6335 Ethics for Professional Accountants
ACCT 6365 Governmental and Not-For-Profit Accounting

Track 4: Risk Assurance/Internal Auditing: 27 semester credit hours

Track 4 Related Core Courses (15 semester credit hours)
ACCT 6336 Information Technology Audit and Risk Management
ACCT 6380 Internal Audit
ACCT 6382 Advanced Internal Auditing
ACCT 6383 Fraud Examination
    or ACCT 6384 Analytical Reviews Using Audit Software
ACCT 6386 Governance, Risk Management and Compliance (GRC)

Track 4 Related Elective Courses* (12 semester credit hours)
Choose 12 semester credit hours of JSOM masters level courses with at least 6 semester credit hours with an ACCT prefix. Students interested in pursuing a second master's degree in Business Analytics or Management Science should choose the appropriate elective courses to facilitate the double degree option.

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

Track 5: Accounting Analytics: 27 semester credit hours

Track 5 Related Core Courses (15 semester credit hours)

Choose 6 semester credit hours from Set A, 3 semester credit hours from Set B, and 6 semester credit hours of master-level courses offered within JSOM.

Set A

ACCT 6333 Advanced Financial Reporting
ACCT 6341 Planning, Control and Performance Evaluation
ACCT 6342 Strategic Cost Management
ACCT 6344 Financial Statement Analysis
ACCT 6345 Business Valuation

Set B

ACCT 6320 Database Foundations
   or ACCT 6321 Database Applications for Business Analytics in Accounting
ACCT 6338 Accounting Systems Integration and Configuration
ACCT 6384 Analytical Reviews Using Audit Software
BUAN 6324 Business Analytics with SAS
   or BUAN 6356 Business Analytics with R
FIN 6301 Financial Management
OPRE 6332 Spreadsheet Modeling and Analytics

Track 5 Related Elective Courses* (12 semester credit hours)

Choose 12 semester credit hours of JSOM masters level courses with at least 6 semester credit hours
with an ACCT prefix. Students interested in pursuing a second master's degree in Business Analytics or Finance should choose the appropriate elective courses to facilitate the double degree option.

Track 6: Research Foundations in Accounting: 27 semester credit hours

Track 6 Related Core Courses (15 semester credit hours)

- **OPRE 6301** Statistics and Data Analysis
- **BUAN 6312** Applied Econometrics and Time Series Analysis
- **FIN 6350** Advanced Corporate Finance
- **MECO 6303** Business Economics
  - or **MECO 6345** Advanced Managerial Economics
- **ACCT 7323** Empirical Research in Accounting and Economics

Track 6 Related Elective Courses* (12 semester credit hours)

Choose 12 semester credit hours of JSOM masters/PhD level courses with at least 6 credit hours with an ACCT prefix. Students interested in pursuing a second master's degree in Business Analytics or Finance should choose the appropriate courses to facilitate the double degree option. Students planning to pursue doctoral degree in accounting are advised to take the following electives to gain relevant institutional knowledge.

- **ACCT 6334** Auditing
- **ACCT 6344** Financial Statement Analysis
- **ACCT 6350** Fundamentals of Taxation I
- **ACCT 6368** Forensic Analysis of Corporate Disclosures

Graduate Certificate in Research Foundations in Accounting

_15 semester credit hours minimum_

Faculty

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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)

- **OPRE 6301** Statistics and Data Analysis
- **BUAN 6312** Applied Econometrics and Time Series Analysis
- **FIN 6350** Advanced Corporate Finance
- **MECO 6303** Business Economics
  - or **MECO 6345** Advanced Managerial Economics
- **ACCT 7323** Empirical Research in Accounting and Economics

* Elective courses must be at a higher level than the core courses.