Effective Fall 2012

SCHOOL OF MANAGEMENT
The University of Texas at Dallas

Master of Science in Accounting

The University of Texas at Dallas
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General Information for the MS-ACCT

The Accounting Program is a leader in developing the professional skills that are needed for the core services identified by the American Institute of Certified Public Accountants as being fundamental to the future of the profession. Upon completion of the M.S. in Accounting students can sit for the Uniform CPA Examination, provided they meet the educational requirements. Students can pursue a curriculum designed for careers in corporate accounting, auditing and tax services, or a curriculum designed for contemporary information management careers.

Prerequisites (Degree credit is not earned for program prerequisites. Deficiencies must be remedied during the first semester of the graduate program.)

1. Prerequisite knowledge in calculus is a requirement for the program. A deficiency in calculus may be remedied by completing Quantitative Foundations of Business with a grade of B or better.
2. Students must have completed Introduction to Financial Accounting (ACCT 6201) and Introduction to Managerial Accounting (ACCT 6202), or their equivalents, with a grade of “B” or better.

Waivers and Transfers of Credit

Waivers of program requirements may be granted in recognition of previous coursework completed with a grade of “B” or better within the past six years in a specific business program area. Waivers allow a student who has already taken a course to replace it with the next higher level course in the same academic area with no reduction in the overall program credit hours requirements. Transfer credits may be granted for equivalent graduate course work taken at other universities with a grade of “B” or better within the past six years. Up to 9 hours of course work from other universities may be waived from or transferred to the MS-ACCT degree program. Consult the UTD Graduate Catalog for further details. Applications for approval of waivers and transfers may be obtained in and submitted to the School of Management Advising Office.

Required Business Core (12 hours)

- MECO 6303 – Business Economics OR FIN 6301 – Financial Management
- ACCT 6343 – Accounting Information Systems OR OPRE 6302 – Operations Management
- OPRE 6301 – Quantitative Methods for Business Decision Making
- ACCT 6344 – Financial Statement Analysis

Required Accounting Core (6 hours)

- ACCT 6330 – Intermediate Accounting I
- ACCT 6332 – Intermediate Accounting II

*Note: If equivalent courses have been completed, these may be replaced with other graduate accounting electives upon approved waiver.

Accounting Concentrations (18 hours)

Select from those listed on the back page or develop your own personal concentration.
Concentrations
The M.S. in Accounting degree is designed for students both with or without previous educational background in accounting and business. It provides students a choice among four concentrations that relate to core services identified by the accounting profession. Candidates have the option of choosing a concentration that meets their needs based on their previous experience and future aspirations. Additional concentrations may be tailored to the candidate’s professional goals upon consulting with a faculty adviser and with the approval of the Program Director.

(I) Corporate Accounting Concentration (18 credit hours)
- ACCT 6333 Advanced Financial Reporting
- ACCT 6341 Planning, Control, and Performance Evaluation
- ACCT 6345 Business Valuation
- ACCT6377 Corporate Governance and Accounting OR ACCT 6386 Governance, Risk Management and Compliance
- Graduate Accounting Elective
- Graduate Accounting Elective

(II) Assurance Services (18 credit hours)
- ACCT 6333 Advanced Financial Reporting
- ACCT 6334 Auditing
- ACCT 6351 Individual Taxation
- ACCT 6352 Corporate Taxation
- Graduate Accounting Elective
- Graduate Accounting Elective

(III) Taxation Concentration (18 credit hours)
- ACCT 6351 Individual Taxation
- ACCT 6352 Corporate Taxation
- ACCT 6354 Partnership Taxation
- ACCT 6356 Tax Research
- Graduate Accounting Elective
- Graduate Accounting Elective

(IV) Internal Audit Concentration (18 credit hours)
- ACCT 6336 IT Audit & Risk Management
- ACCT 6380 Internal Audit
- ACCT 6377 Corporate Governance and Accounting OR ACCT 6386 Governance, Risk Management and Compliance
- ACCT 6383 Fraud Examination OR ACCT 6384 Analytical Reviews Using Audit Software
- Graduate Accounting Elective
- Graduate Accounting Elective

For review of your graduate accounting electives within the Internal Audit Concentration, please contact Mark Salamasick (mark.salamasick@utdallas.edu), the Director of the Endorsed Internal Audit Program.

CPA Requirements and Courses:
Many students in the MS Accounting program desire to become a Certified Public Accountant (CPA). The CPA designation is a license issued by each state in the US and managed by the American Institute of Certified Public Accountants (AICPA). The process of becoming a licensed CPA is typically a three step process including education, examination and work experience. We have developed a Frequently Asked Questions (FAQ) page for students interested in becoming a CPA. These FAQs can be found within UTD’s School of Management Website at http://som.utdallas.edu/academicAreas/accountingInfoMgmt/aimCourses/aimFaq.php.