**Master of Science in Accounting**

**Degree Requirements**

The University’s general degree requirements are discussed [here](http://www.utdallas.edu/dept/graddean/CAT2010/FIRST40/degree_prg_policies.htm).

At least 36 hours of the management course work beyond prerequisite courses is required, including 12 hours of basic business core courses and 24 hours of graduate accounting courses. The M.S. in Accounting degree is designed for students either with or without previous educational background in accounting and business. Within the M.S. in Accounting degree program, the candidate may select one of four concentrations based on their previous experience and future aspirations. Concentrations include (I) Corporate Accounting, (II) Assurance Services, (III) Taxation Services, and (IV) Internal Audit. Students must maintain a 3.0 grade point average in both core courses and in aggregate to qualify for the M.S. in Accounting degree.

**Basic Business Core (12 credit hours)**

Each candidate must satisfactorily complete the following three courses.   
ACCT 6305 Accounting for Managers OR ACCT 6344 Financial Statement Analysis   
MECO 6303 Business Economics OR FIN 6301 Financial Management  
OPRE 6301 Quantitative Introduction to Risk and Uncertainty in Business   
   
ACCT 6343 Accounting Information Systems OR OPRE 6302 Operations Management

**Accounting Foundation\* (6 hours)**

Each candidate must satisfactorily complete the following two accounting foundation courses:

ACCT 6330 Intermediate Financial Accounting I  
ACCT 6332 Intermediate Financial Accounting II  
\* students that have already taken foundation courses (or their undergraduate equivalents) should replace them with Acct electives

**(I) Corporate Accounting Concentration (18 hours)**

ACCT 6333 Advanced Financial Reporting  
ACCT 6341 Planning, Control and Performance Evaluation  
ACCT 6345 Business Valuation  
ACCT 6377 Corporate Governance OR

ACCT 6386- Governance, Risk Management, and Compliance  
ACCT Graduate Elective

ACCT Graduate Elective

**(II) Assurance Services Concentration (18 hours)**

ACCT 6333 Advanced Financial Reporting  
ACCT 6334 Auditing   
ACCT 6351 Individual Taxation  
ACCT 6352 Corporate Taxation  
ACCT Graduate Elective

ACCT Graduate Elective

**(III) Taxation Services Concentration (18 hours)**

ACCT 6351 Individual Taxation  
ACCT 6352 Corporate Taxation  
ACCT 6354 Partnership Taxation  
ACCT 6356 Tax Research

ACCT Graduate Elective

ACCT Graduate Elective

**(IV) Internal Audit Concentration (18 hours)**

ACCT 6336 Information Technology Audit and Risk Management  
ACCT 6380 Internal Audit

ACCT 6377 Corporate Governance OR ACCT 6386 Governance, Risk Management and Compliance\*  
AC CT 6383 Forensic Accounting Investigations OR ACCT 6384 Analytical Reviews Using Audit Software\*  
ACCT Graduate Elective  
ACCT Graduate Elective

\* course not chosen may be used as elective

**Additional information about courses within each concentration may be obtained in the SOM advising office as well as information about the requirements for the CPA exam.**