

TAX ACCOUNTING, MTA

The Master's of Tax Accounting (MTA) degree program is a multidimensional approach to the education of the modern tax specialist which includes a coursework in the key tax specialty practice areas and incorporates opportunities for students to utilize leading software and technology platforms to enhance their knowledge. By drawing on their comprehensive knowledge of accounting and taxation principles, Manderson Graduates are well-positioned for a successful career in the continuously evolving field of taxation.

Admissions

Admission and Conditional Admission decisions are made based upon all application materials: academic transcripts, statement of purpose, resume, letters of recommendation, GMAT score, work experience, etc.

In addition to the minimum Graduate School admission requirements, to be considered for regular admission an application must include:

- Resume
- Official Transcript
- Statement of Purpose
- 3 Letters of Recommendation (at least one should be from an accounting professor)
- GMAT score of 500* (old version) or GMAT (new version) score of 485*
- TOEFL score of at least 79, or an IELTS score of at least 6.5, a Duolingo score of at least 110, or a PTE score of at least 59 for non-native English speakers who are required to submit an English Language Test score (see admissions criteria link below).

Admission with Permission to Continue: Students who do not meet the GMAT score requirement, but who excel in other areas may be considered for "Admission with Permission to Continue".

***GMAT Waiver Policy: Applicants who meet any of the following criteria qualify to have the GMAT requirement waived (applicants that do not meet any of the criteria may apply for a waiver which will be considered on a case-by-case basis):**

- Applicants with an Accounting GPA of 3.25 or above in a minimum of 15 upper-division credit hours.
- Applicants with a graduate degree.
- Applicants who have passed the Certified Public Accountant (CPA) exam.
- Applicants with five years of management experience that includes significant budgetary and leadership responsibility and a 3.0 (or better) upper-division undergraduate GPA from an accredited university.

See the Admission Criteria section of this catalog for more information.

Curricular Requirements

Before admission to the program, students should have completed the following accounting courses or their equivalents. Applicants should

contact the program director for questions regarding equivalent course requirements.

With program director approval, applicants who have not completed certain prerequisite courses prior to admission may have the option to complete the prerequisite requirements during the summer term prior to the start of graduate-level coursework.

Required Undergraduate Courses		Hours
AC 310	Inter Financial Accounting I	3
AC 311	Inter Financial Accounting II	3
AC 361	Cost Analysis Planning/Control	3
AC 371	Introduction To Taxation	3
AC 389	Accounting Information Systems	3
AC 432	Intro Audit and Assurance Svcs	3
AC 456	Govt & Nonprofit Accounting	3
AC 471	Taxation - Transactions & Orgs ¹	3
Total Hours		24

Students Are Required:

- To complete a minimum of 30 hours of approved coursework beyond the undergraduate degree.
- At least 18 credit hours must be coursework in the major degree field.
- A minimum of 24 credit hours must be taken in courses open only to graduate students, and 15 of these courses must be in accounting and taxation at The University of Alabama.
- Students are also required to complete Governmental & Nonprofit Accounting(*), either prior to entering the program or as part of the MTA degree.

To receive the master of tax accounting degree, students must complete the required core courses with an average grade of "B" or better, and must maintain an average grade of "B" or better in all required accounting courses.

MTA Required Courses		Hours
AC 512	Adv Financial Reporting/Analys	3
AC 534	Fraud & Ethics Risk Management	3
AC 575	Taxn Corp Shareholders	3
AC 568	Accounting for Income Taxes	3
AC 576	Adv Corporate Taxation ¹	3
AC 578	Partnership Taxation	3
AC 582	State And Local Taxation	3
AC 593	Res & Communicatn Taxation	3
Credit Hours Subtotal:		24
Approved Electives (Choose two courses from the list below)		
AC 554	Professional Certification	3
AC 556	Governmental Nonprofit Account (*)	3
AC 597	Special Topics In Accounting	3
LAW 641	Tax Procedures	3
LAW 647	Federal Estate & Gift Tax	3
Total Elective Hours		6

Students are not required to take AC 512 or AC 534 as part of the program if the advisor deems that they have completed an equivalent course. Discuss elective options with Program Director.

Total Hours (Required and Elective)	30
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(*) Required of students who did not complete a UG accounting course in Gov't and Nonprofit Accounting

Footnotes

¹ Two undergraduate tax courses (which may be a part of the undergraduate degree requirements) are required as prerequisites to each of the graduate tax courses. LAW & C&BA courses have additional fees.

Transfer Credit

Graduate School information on Transfer Credit.

Time Limits for Degree Completion Requirements

Graduate School information on Time Limits.

Academic Misconduct Information

Graduate School information on Academic Misconduct.

Withdrawals and Leave of Absence Information

Graduate School information on Withdrawals and Leave of Absence.

Academic Grievances Information

Graduate School information on Academic Grievances.

Grades and Academic Standing

Graduate School information on Grades and Academic Standing.

Graduate School Deadlines Information

Information on Graduate School Deadlines.

Application for Graduation Information

Information on the Application for Graduation.

Many students in the program receive funding, and funding possibilities include scholarships, assistantships, and fellowships. Please contact the program director for more information.