

TAX ACCOUNTING, MTA

The Master's of Tax Accounting (MTA) degree program is a multidimensional approach to the education of the modern tax specialist. The program develops an understanding of the taxation system and the interrelationships that exist between that system and accounting theory; a basic knowledge of the legal system as it relates to taxation; and the basic tools necessary for research and communication in taxation. Graduates are prepared to research tax, legal and accounting databases related to tax problems and to make tax-related decisions.

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.

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

Code and Title	Hours
AC 310 Fin Rptg & Anyls of Bus Actv I	3
AC 311 Fin Rptg & Anyls Bus Actvts II	3
AC 361 Cost Analysis Planning/Control	3
AC 371 Introduction To Taxation	3
AC 389 Accounting Information Systems	3
AC 432 Intro to Corporate Governance	3
AC 471 Taxation of Business Transactions & Organizations	3

Students who have not taken AC 456 Government & Nonprofit Accounting or its equivalent must take AC 556 Governmental Nonprofit Account in addition to other required coursework.

Applicants should contact the program director if they have any questions about equivalent course requirements.

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

- A resume
- 3 Letters of Recommendation (at least one of which should be from an accounting professor)
- A GMAT score of 500*

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

Students are required to complete a minimum of 30 hours of approved coursework beyond the undergraduate degree. At least 18 of these hours must be in coursework in the major field. A minimum of 24 hours must be taken in courses open only to graduate students, and 15 of these must be in courses in accounting and taxation at The University of Alabama. To receive the master of tax accounting degree, the student 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. The following core courses are required for the MTA degree:

Code and Title	Hours
Required courses	
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	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 (Select 6 Hours)	
LAW 641 Tax Procedures	3
LAW 647 Federal Estate And Gift Tax	2
LAW 761 International Taxation	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	

Note: 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.