

Policy and Procedures for the  
The Department of Accounting,  
McCoy College of Business Administration, Texas State University

**PPS 2: Program and Course Offerings**

PPS 2.05 Graduation Certification

Graduation Certification

The Department follows the university and college policies and procedures except as noted below:

Students graduating with an undergraduate degree in accounting must have achieved minimum grade point averages as follows: 2.00 Texas State GPA, 2.25 business GPA (consisting of the business core, courses required for the major, and restricted business electives), and 2.50 GPA in Upper-level accounting.

Students enrolled in accounting graduate programs are encouraged to maintain a minimum of a 3.0 GPA; however, two C or lower grades are permitted. A third C or lower grade will cause the student to be dropped from the program. Repeating a course and earning a higher grade does not remove the original grade from the above calculation.

To successfully complete the Masters in Accountancy program, students either (1) must earn at least a score of 75 on the departmental exit exam, or (2) pass at least one part of the CPA exam before graduation. To successfully complete the Masters in Accounting and Information Technology program, students must earn at least a score of 75 on the departmental exit exam,