

Grade-Point Average for Graduation

Students must achieve the following minimum grade-point averages: (1) 2.00 on all credit course work completed at Texas State and (2) 2.25 in the business course work (common business core, department major courses and restricted advanced business electives). Students seeking teacher certification are subject to additional GPA requirements as determined by the College of Education.

Writing Intensive Hour Requirement

Nine hours of designated "writing intensive" (WI) courses must be completed at Texas State to satisfy degree requirements.

Academic Advising Center

The McCoy College Academic Advising Center is an accessible, student-centered support service dedicated to encouraging the academic success of Texas State students by providing official and accurate academic guidance. The services available for students include information sheets for schedule-building and degree requirements, an on-call advisor to address frequently asked questions, one-on-one advising sessions by appointment, registration advising sessions at the beginning of early registration, and the certification of undergraduate graduation applicants. For a complete description of advising services and student responsibilities refer to the McCoy College Academic Advising Syllabus which is available for download at <http://advising.mccoy.txstate.edu/about/syllabus.html>. Students are required to show their Texas State ID to speak with an advisor about specific academic information.

Latin American Business Certificate Program

The Latin American Business (LAB) Certificate program is an innovative undergraduate program in international business offered by McCoy College. Both interdisciplinary and Latin American in its orientation, the LAB Certificate program offers Texas State students the opportunity to acquire a multi-discipline knowledge base in international business, Latin American studies, and the Spanish language as a complement to their major. The LAB Certificate recognizes the accomplishments of students who have successfully completed a program of study designed to meet the challenges of doing business in and with Latin America.

Requirements for the LAB certificate program include 21 hours of course work (15 hours of required courses, and 6 hours of elective courses) that may be accommodated within the 120 hours required in the undergraduate curriculum for most majors. Although enrollment may take place any time during an undergraduate program, students are encouraged to enroll while a freshman in order to facilitate integration of the certificate requirements within the regular undergraduate program. Required courses are: MKT 4310; MGT 3375; ECO 3320; SPAN 3311, 3312. Elective courses include: BLAW 3363; ECO 3317 and 4390; FIN 4331; GEO 3308; HIST 3324; POSI 4358; or SPAN 3371.

Enrollment in the LAB Certificate program is open to business majors, non-business majors, and post-baccalaureate students who satisfy individual course prerequisites and who are in good academic standing (not on probation) at Texas State. Post-baccalaureate students are encouraged to obtain information on the Master of Business Administration degree with a Latin American Business

Emphasis. More information is available in the Department of Finance and Economics McCoy Hall 504.

Certificate in Computer Information Systems

The Department of Computer Information Systems and Quantitative Methods offers an intensive program leading to a Certificate in Computer Information Systems (CIS). The program is directed at students who wish to gain information technology (IT) exposure without having to pursue a full degree program in computer information systems. The primary objective of the program is to offer an option to non-IT professionals and non-CIS majors to gain an initial expertise in the use of information technology to develop computer-based business information systems. The students seeking a Certificate must apply for admission in the Department of Computer Information Systems and Quantitative Methods prior to taking any courses and successfully complete 18 semester hours of course work in information technology (IT). These include 12 semester credit hours of required core CIS courses and 6 semester credit hours of CIS advanced elective courses. Required courses include CIS 2324, 3325, 3374, and 3382. Elective courses may be selected from CIS 3360, 3372, 3375, 3389, 3390, 4318, 4322, 4332, 4348, 4349, 4350, 4358, and 4360. Students interested in pursuing the certificate program should contact the Chair of Computer Information Systems and Quantitative Methods, McCoy Hall 404.

Minor in Business Administration

An undergraduate major of your choice combined with a business administration minor can be beneficial. The minor requires the completion of 18 semester credit hours including ACC 2301 (or both ACC 2361 and 2362); ECO 2301 (or both ECO 2314 and 2315); and 12 hours chosen from BLAW 2361, CIS 3317, FIN 3325, MGT 3303, or MKT 3343.

Courses in Business Administration (B A)

4300 Independent Study in Global Business. (3-0) This study abroad course introduces students to the international business environment. Topics include cultural, political, social, and economic factors affecting international business, and the regulatory and ethical environment of global businesses.

Department of Accounting

McCoy Hall 431

T: 512.245.2566 F: 512.245.7973

www.accounting.mccoy.txstate.edu

DEGREE PROGRAMS OFFERED

BBA, major in Accounting

BBA/MAcy, major in Accounting

Consistent with the mission of the McCoy College of Business Administration, the mission of the Department of Accounting is to prepare students for successful careers by providing high-quality instruction, curricula, intellectual contributions, and service. The accounting curriculum provides a broad education in theory, ethics and practice. The curriculum exposes students to the

Internet and computer software (e.g. word processing, spreadsheet, accounting and tax applications). Students completing the four-year prescribed program of study earn the Bachelor of Business Administration degree with a major in accounting. Career options include accounting for corporations, industry, governmental, and other not-for-profit organizations.

Current law requires 150 semester credit hours, including 30 hours of upper-division accounting (including a research course), and 24 hours of upper-division related business courses (including business communications) to take the Uniform CPA Examination in Texas. Students may contact the Texas State Board of Public Accountancy at (512) 305-7870 or at <http://www.tsbpa.state.tx.us>. Although these hours may be satisfied with undergraduate courses, the Department provides a 153 hour 5-year integrated Bachelor of Business Administration/Master of Accountancy program with majors in accounting (BBA/MACY). This program offers greater opportunities for initial employment and career success. Career options include positions in public accounting such as auditing, tax, and management consulting, in addition to those available to four-year graduates.

For the BBA/MACY, each student is required to take the Graduate Management Admission Test (GMAT), apply for admission to the Texas State Graduate College and be accepted into the Graduate School of Business before taking graduate courses. The official results of the GMAT must be on file in the Graduate College before your application for admission will be considered. Please

note that it takes two to four weeks for the official scores to reach the Graduate College. If you have taken the GMAT some years ago and the Educational Testing Service can no longer report your official GMAT score, you must retake the GMAT so that you can have a current valid score submitted. GMAT score reports, which bear the designation of the applicant's copy, are not considered official scores for admission purposes. Information bulletins and test application forms may be obtained from the Educational Testing Service, P.O. Box 6103, Princeton, New Jersey 08541-6103, U.S.A., or from the Internet at www.gmat.org. Application materials must be submitted to the Graduate College no later than the following deadline dates to ensure processing for the desired semester. Deadline dates are subject to change. The first graduate courses are normally taken the second semester of the senior year. For advising, students should contact the Graduate School of Business, (512) 245.3591, or McCoy Hall 530.

Fall Semester	June 1
Spring Semester	October 1
Summer Session I	April 1

Please refer to the Texas State graduate catalog for additional information.

Bachelor of Business Administration Major in Accounting Minimum required: 120 semester hours							
Freshman Year - 1st Semester		Freshman Year - 2nd Semester		Sophomore Year - 1st Semester		Sophomore Year - 2nd Semester	
Course	Hr	Course	Hr	Course	Hr	Course	Hr
ENG 1310	3	ENG 1320	3	ACC 2361	3	ACC 2362	3
POSI 2310	3	HIST 1310 (WI at Texas State)	3	ECO 2314	3	ECO 2315	3
MATH 1329	3	PHIL 1320 (WI)	3	ENG 2310, 2320, 2330, 2340, 2359, or 2360	3	BLAW 2361	3
Natural Science Component	3-4	Natural Science Component	4	HIST 1320 (WI at Texas State)	3	POSI 2320	3
Physical Fitness & Wellness (PFW)	1	Physical Fitness & Wellness (PFW)	1	QMST 2333	3	COMM 1310	3
US 1100	1	CIS 1323 (Can test out for a fee)	3				
Total	14-15	Total	17	Total	15	Total	15
Junior Year - 1st Semester		Junior Year - 2nd Semester		Senior Year - 1st Semester		Senior Year - 2nd Semester	
Course	Hr	Course	Hr	Course	Hr	Course	Hr
ACC 3313	3	ACC 3314	3	ACC 3363	3	ACC 4313 (WI)	3
ACC 3365	3	ACC 3385	3	ACC 4328	3	Free Electives	7-8
CIS 3380	3	Free Elective	3	Free Electives	6	MGT 4335 (WI) (Capstone)	3
FIN 3312	3	ART, DAN, MU, or TH 2313	3	MKT 3343	3		
MGT 3303	3	MGT 3353	3				
Total	15	Total	15	Total	15	Total	13-14

Bachelor of Business Administration/Master of Accountancy Program
Major in Accounting (5-year Integrated)
Minimum required: 153 semester hours

General Requirements:

1. Students may not designate this degree option until the second semester of their junior year and successful completion of ACC 3313 with a grade of "B" or higher.
2. Some graduate level accounting electives are offered only one semester a year. Please see a graduate accounting advisor for scheduling assistance.

Freshman Year - 1st Semester		Freshman Year - 2nd Semester		Sophomore Year - 1st Semester		Sophomore Year - 2nd Semester	
Course	Hr	Course	Hr	Course	Hr	Course	Hr
ENG 1310	3	ENG 1320	3	ACC 2361	3	ACC 2362	3
POSI 2310	3	HIST 1310 (WI at Texas State)	3	ECO 2314	3	ECO 2315	3
MATH 1329	3	PHIL 1320 (WI)	3	ENG 2310, 2320, 2330, 2340, 2359, or 2360	3	BLAW 2361	3
Natural Science Component	3-4	Natural Science Component	4	HIST 1320 (WI at Texas State)	3	POSI 2320	3
Physical Fitness & Wellness (PFW)	1	Physical Fitness & Wellness (PFW)	1	QMST 2333	3	COMM 1310	3
US 1100	1	CIS 1323 (Can test out for a fee)	3				
Total	14-15	Total	17	Total	15	Total	15

Junior Year - 1st Semester		Junior Year - 2nd Semester		Senior Year - 1st Semester		Senior Year - 2nd Semester	
Course	Hr	Course	Hr	Course	Hr	Course	Hr
ACC 3313, 3365	6	ACC 3314, 3385	6	ACC 3363	3	ACC 4313 (WI)	3
CIS 3380	3	Free Electives	6	ACC 4328	3	ACC 5315	3
FIN 3312	3	MGT 3353 (WI)	3	BLAW 3362	3	ACC Elective (graduate-level)	3
MGT 3303	3	ART, DAN, MU, or TH 2313	3	Free Electives	6	MGT 4335 (WI)	3
				MKT 3343	3	Free Elective	1-2
Total	15	Total	18	Total	18	Total	13-14

Graduate Year - 1st Semester		Graduate Year - 2nd Semester	
Course	Hr	Course	Hr
ACC Elective (graduate)	3	ACC 5389 (graduate)	3
ACC 5320	3	ACC Electives	6
ACC 5366	3	ACC or Business Elective	3
ACC 5371	3	ACC 5350 or 5372	3
Total	12	Total	15

Courses in Accounting (ACC)

To enroll in upper-division accounting courses, students must satisfy all prerequisites, be classified as a junior or senior, and be in good academic standing.

- 2301 Accounting in Organizations and Society. (3-0) Introductory accounting course for non-business majors. Describes the role of accounting as an information system essential for the operation of today's organizations. Focus is on (1) how data is captured and processed to provide information for decision-making, and (2) how the information provided can be used for decision-making.
- 2361 (ACCT 2301) Introduction to Financial Accounting. (3-0) An introduction to financial accounting concepts and their application in the accounting process for business organizations, including financial statement preparation, analysis and

communication of financial information and related ethical responsibilities. Prerequisite: MATH 1319 or equivalent.

- 2362 (ACCT 2302) Introduction to Managerial Accounting. (3-0) An introduction to the use of accounting information as an aid to management decision making, budgeting, and the control process, including accounting reports, and related ethical responsibilities. Prerequisite: ACC 2361 and MATH 1319.
- 3313 Intermediate Accounting I. (3-0) An in-depth study of accounting concepts and standards with emphasis on current theory and practices relating to corporate financial statements particularly stressing asset measurement and presentation. Prerequisite: ACC 2361 with a grade of "C" or higher.

Department of Computer Information Systems and Quantitative Methods

McCoy Hall 404

T: 512.245.2291 F: 512.245.1452

www.cis.txstate.edu

DEGREE PROGRAM OFFERED

BBA, major in Computer Information Systems

The mission of the Department of Computer Information Systems and Quantitative Methods is to provide optimal educational opportunities to students wishing to pursue professional careers related to information systems and information technology. The department strives to create an environment for preparing individuals for a lifetime of learning and growth by producing graduates who understand the concepts and uses of information technology and are capable of applying these concepts to business and government.

The computer information systems curriculum provides a strong foundation in the concepts and applications of information systems and technology in organizations. It gives CIS majors the opportunity to study enterprise design, business intelligence, database development, network and security administration, programming languages, and the integration of hardware and software systems with management practices. Students completing the prescribed program of study earn the Bachelor of Business Administration degree with a major in Computer Information Systems. CIS graduates pursue careers as IT integrators, global enterprise system architects, database administrators, network administrators, information security analysts, business systems analysts, application developers, digital-business solution developers, and information systems managers. Graduates work for technology companies, government agencies, accounting firms, oil companies, financial and insurance institutions, retail firms, manufacturing concerns, and consulting companies. Many of these are global enterprises.

- 3314 Intermediate Accounting II. (3-0) A study of accounting problems related to liability measurement, determination of stockholders' equity, earnings per share, leases, revenue recognition, the preparation of the Statement of Cash Flows, financial statement analysis, and accounting for changing prices. Prerequisite: ACC 3313 with a grade of "C" or higher.
- 3363 Governmental Accounting. (3-0) A study of concepts and techniques of fund accounting, and financial reporting for governmental and not-for-profit organizations including state and local government, universities, hospitals, and other public sector entities. Prerequisite: ACC 3313 with a grade of "C" or higher.
- 3365 Cost/Managerial Accounting. (3-0) The study of cost/management accounting within the manufacturing and merchandising environment. Includes the analysis of cost accumulation, planning, and control within the organization. Specific topics emphasized are job order and process costing; standard costing, standard costing and variance analysis; absorption and direct costing; budgetary procedures; cost/volume profit analysis; and capital budgeting techniques. Prerequisites: QMST 2333; ACC 2362 with a grade of "C" or higher, and completion or concurrent enrollment in ACC 3313.
- 3385 Accounting Systems. (3-0) A study of elements of theory, procedures, and practice relating to system design and implementation for manual and computerized accounting information systems. Emphasis placed on system selection, data entry, file structure, internal control implementation, and report generation for various information end-users. Prerequisites: ACC 3313 with a grade of "C" or higher; CIS 3380.
- 4313 Internal Audit and Controls. (3-0) A study of the theory and practices relating to internal auditing. The course emphasizes the procedures used to evaluate and improve the effectiveness of risk management and control processes, including prevention and detection of fraud. Prerequisite: ACC 3314 with a "C" or higher.
- 4328 Survey of Income Tax. (3-0) An introduction to Federal income tax provisions, concepts and issues concerning individuals, business and property transactions. The coursework focuses on income and expense recognition as well as tax planning opportunities. Prerequisite: ACC 3313.
- 4390 Special Topics in Accounting. (3-0) The study of selected topics in accounting.
- 4390A International Accounting. (3-0) An introduction to accounting issues unique to multinational enterprises and international business activity. Comparative financial accounting practices across different countries will be addressed, as well as the development of international accounting standards. Students taking ACC 4390A for credit may not take ACC 5390A for graduate credit. Prerequisite: ACC 3313. (MC)
- 4390B Internal Controls for Managers. (3-0) A study of the conceptual and applied theories of internal control to help managers understand and implement controls to achieve objectives, corporate governance, and evaluate risk management processes. Prerequisite: ACC 2362.