

Department of Accounting

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Degree Programs Offered

- BBA, major in Accounting
- BBA/MACy, major in Accounting

The mission of the Department of Accounting is to prepare students for a successful career in the accounting profession. Serving primarily students from Texas, the Department offers high-quality undergraduate and graduate programs. The Department seeks to excel in teaching, supported by 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 and 21 hours of upper-division related business courses 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 150 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

Applications received after the published deadline dates will be processed on a time-available basis only. Please refer to the Texas State graduate catalog for additional information.

**Bachelor of Business Administration
Major in Accounting**

Minimum required: 120 semester hours

General Requirements:

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

Junior Year-1st Semester	Hours	Junior Year-2nd Semester	Hours
ACC 3313	3	ACC 3314	3
ACC 3365	3	ACC 3385	3
CIS 3380	3	Free Elective	3
FIN 3312	3	PHIL 1305 or 1320 (WI)	3
MGT 3303	3	MGT 3353	3
Total	15	Total	15

Senior Year-1st Semester	Hours	Senior Year-2nd Semester	Hours
ACC 3363	3	ACC 4313	3
ACC 4328	3	Free Electives	7-8
Free Electives	6	MGT 4335 (WI) (Capstone)	3
MKT 3343	3		
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:

- 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.
- Some graduate level accounting electives are offered only one semester a year. Please see a graduate accounting advisor for scheduling assistance.
- Nine hours of designated "writing intensive" (WI) courses must be completed at Texas State to satisfy degree requirements for the BBA.

Junior Year-1st Semester	Hours	Junior Year-2nd Semester	Hours
ACC 3313, 3365	6	ACC 3314, 3385	6
CIS 3380	3	Free Electives	6
FIN 3312	3	MGT 3353 (WI)	3
MGT 3303	3	PHIL 1305 or 1320 (WI)	3
Total	15	Total	18

Senior Year-1st Semester	Hours	Senior Year-2nd Semester	Hours
ACC 3363	3	ACC 4313	3
ACC 4328	3	ACC 5315	3
BLAW 3362	3	ACC Elective (graduate-level)	3
Free Electives	6	MGT 4335 (WI)	3
MKT 3343	3	Free Elective	1-2
Total	18	Total	13-14

Graduate Year-1st Semester	Hours	Graduate Year-2nd Semester	Hours
ACC Elective	3	ACC 5389	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.

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. Students may not receive credit for both ACC 3385 and 5371. 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)

4390B Internal Controls for Managers. (3-0)