

Program Overview

The Department of Accounting offers Texas State students majoring in Accounting the opportunity to earn their B.B.A. and their M.Acy. simultaneously in the B.B.A./M.Acy. Integrated program. The Integrated program allows students to complete the two degrees quicker than if they were completed consecutively.

Undergraduate Admissions Information (B.B.A.)

Admission to the College is competitive, and a student must be admitted to the College to pursue a B.B.A. degree. Consideration for admission to McCoy College undergraduate programs is based on specific admission criteria.

To be considered for admission to McCoy College, students should list a business major as their first-choice major, (accounting, information systems and analytics, economics, finance, management, or marketing) and apply to Texas State by the stated deadlines on the Undergraduate Admissions website.

Students who are admitted to the University but denied admission to McCoy College will be considered for admission to their second choice major or if one is not listed, students will be declared as a Pre-Business major.

Admission Process for Prospective Texas State Students

Freshman: Students admitted to Texas State as a Freshman will be automatically admitted to McCoy College if they meet Assured Admission requirements and select business major as their first-choice major.

Transfer: Students admitted to Texas State as a Transfer will be automatically admitted McCoy College if they meet Program Entry requirements based on total semester credit hours earned and select a business major as their first-choice major.

Admission Process for Current Texas State Students

For current Texas State students, an internal application is available online on the CenturyLink Academic Advising Center website. Students attending Texas State who are currently on academic probation are not eligible for admission to McCoy College.

Graduate Application Requirements (M.Acy.)

The items listed below are required for M.Acy. admission consideration for applicable semesters of entry during the current academic year. Submission instructions, additional details, and changes to admission requirements for semesters other than the current academic year can be found on The Graduate College's website (<http://www.gradcollege.txstate.edu/faculty-staff/faculty.html>). International students should review the International Admission Documents webpage (<http://mycatalog.txstate.edu/graduate/admission-documents/international/>) for additional requirements.

- completed online application
- \$55 nonrefundable application fee

or

- \$90 nonrefundable application fee for applications with international credentials
- official transcripts required from each institution where course credit was granted
- an overall competitive GPA or a competitive GPA in your last 60 hours of undergraduate course work (plus any completed graduate courses)
- at least 90 credit hours of undergraduate course work
- **Before applying** to the program, applicants must have completed: minimum of ACC 3305 and ACC 3313 with a grade of "B" or better and at least six additional hours of upper-level accounting courses from the following for a total of 12 upper level accounting hours:
 - ACC 3308
 - ACC 3314
 - ACC 3323
 - ACC 3365
 - ACC 3385
 - ACC 4313
- Texas State accounting majors with at least an overall 3.2 GPA and a 3.4 GPA in upper-level accounting courses and who earn an "A" **the first time taking ACC 3313** and a "B" or better in one additional upper level accounting course may apply to the program before completing ACC 3314 and additional upper level accounting courses.
- GMAT/GRE not required
- responses to specific essay questions
- An essay waiver may be available for Texas State accounting undergraduate applicants who have:
 - provided at least two reference forms from Texas State faculty, and
 - earned a minimum of a 3.0 GPA or higher in upper-level accounting courses taken at Texas State University, and
 - earned a minimum of a 3.2 GPA or higher in the last 60 hours of undergraduate course work
- resume/CV detailing work experience, extracurricular and community activities, and honors and achievements
- two forms of recommendation from persons best able to assess the student's ability to succeed in graduate school

TOEFL or IELTS Scores

Non-native English speakers who do not qualify for an English proficiency waiver:

- official TOEFL iBT scores required with a 78 overall and minimum individual module scores of
 - 19 listening
 - 19 reading
 - 19 speaking
 - 18 writing
- official PTE scores required with a 52 overall
- official IELTS (academic) scores required with a 6.5 overall and minimum individual module scores of 6.0
- official Duolingo scores with a 110 overall
- official TOEFL Essentials scores with an 8.5 overall

This program does **not** offer admission if the scores above are not met.

General Requirements

1. The Integrated major in Accounting requires 150 semester credit hours, including 120 hours for the B.B.A. and 30 hours for the M.Acy.
2. For the B.B.A. degree, any McCoy College student whose Texas State GPA drops below a 2.0 is placed on probation by Texas State and on restricted status by McCoy College. Students on restricted status must increase their Texas State GPA to at least 2.0 in the subsequent semester or their admission to McCoy College will be voided. Students are required to meet with a representative of the McCoy College Academic Advising Center to remove probation holds; otherwise, the hold will prevent registration or schedule changes. A student whose admission is voided may regain admission to McCoy College by going through the application process and competing with other applicants for openings. Students with a Texas State GPA below a 2.0 are also subject to the University academic probation and suspension policies.
3. All students seeking the B.B.A. must complete the following general education core curriculum courses as required by McCoy College. The general education core curriculum courses are listed in the degree plan below along with the statewide component code number. See the General Education Core Curriculum (<http://mycatalog.txstate.edu/undergraduate/general-education-core-curriculum/>) section of this catalog for other information about the general education core curriculum.
4. To provide a common body of knowledge in business, all students seeking the B.B.A. must complete the following common core of business courses or their equivalents as required by the McCoy College:
7. Also, students in the B.B.A who did not complete satisfactorily at least two years of the same foreign language in high school must complete two semesters (6-8 hours) of a single foreign language in college.
8. Nine hours of designated "writing intensive" (WI) courses must be completed at Texas State to satisfy the B.B.A. degree requirements.
9. B.B.A. students must achieve the following grade point averages for graduation:
 - a Texas State GPA of 2.00
 - a Business GPA of 2.25 (includes common business core, major(s), and restrictive/advanced electives)
 - a GPA of 2.0 in the minor(s); and
 - a Major GPA of 2.50
10. Any student enrolled in a graduate degree program in the McCoy College of Business can earn no more than two grades of "C" or lower. Even if the grade of "C" or lower was replaced with a higher grade as a result of repeating the course, the original grade counts as a "strike" under this policy. Upon earning the third "C" (or lower), the student is automatically placed on academic suspension and permanently dismissed from their degree program without any possibility of readmission to their program or another degree program in McCoy College. The 3 "C" Policy takes precedent over probationary status. So, if a student earns a third "C" they are automatically dismissed from their program permanently, even if probation does not occur.
11. Once students are in their fifth year, they will have the opportunity to select a concentration.

Code	Title	Hours
B A 1310	Introduction to Business	3
ISAN 1323	Introduction to Microcomputer Applications	3
ECO 2314	Principles of Microeconomics	3
ECO 2315	Principles of Macroeconomics	3
ANLY 2333	Business Statistics	3
ACC 2361	Introduction to Financial Accounting	3
ACC 2362	Introduction to Managerial Accounting	3
B A 3110	Professional Development I	1
B A 3120	Professional Development II	1
BLAW 3301	Legal Environment of Business	3
FIN 3312	Business Finance	3
MGT 3303	Management of Organizations	3
MKT 3343	Principles of Marketing	3
MGT 3353	Business Communication	3
ISAN 3380	Enterprise Information Technology and Business Intelligence	3
MGT 4335	Strategic Management and Business Policy	3

5. A combination of courses in the major program area specified by the appropriate academic department and restricted upper-division business electives to complement the major are also required for the B.B.A.
6. Free electives to achieve a minimum total of 120 hours are also required. To ensure compliance with the course requirements for a B.B.A. degree, students should follow the general sequence of courses specified for the curriculum in this section of the catalog.

Course Requirements

			Freshman
Fall Hours		Spring Hours	
Semester		Semester	
ENG 1310 (Communication Component Code 010 [TCCN ENGL 1301])	3	ENG 1320 (Communication Component Code 010 [TCCN ENGL 1302])	3
MATH 1329 (Mathematical Component 020 [TCCN MATH 1325])	3	PHIL 1320 (Language, Philosophy, and Culture Component Code 040 [TCCN PHIL 2306])	3
B A 1310 (TCCN BUSI 1301)	3	Life and Physical Sciences Component Code 030	3

POSI 2310 (Government Political Science Component Code 070 [TCCN GOVT 2306])	3 American History Component Code 060	3
COMM 1310 (Component Area Option Code 090/091 [TCCN SPCH 1311])	3 ISAN 1323 (TCCN BCIS 1305)	3
US 1100	1	
	16	15

Sophomore

Fall Hours Semester	Spring Hours Semester	
ACC 2361 (TCCN ACCT 2301)	3 ACC 2362 (TCCN ACCT 2302)	3
ECO 2314 (Social and Behavioral Sciences Component Code 080 [TCCN ECON 2302])	3 ECO 2315 (TCCN ECON 2301)	3
ANLY 2333 (TCCN BUSI 2305)	3 Creative Arts Component Code 050	3
American History Component Code 060	3 POSI 2320 (Government Political Science Component Code 070 [TCCN GOVT 2305])	3
Life and Physical Sciences Component Code 030	3 ACC 3305	3
	B A 3110	1
	15	16

Junior

Fall Hours Semester	Spring Hours Semester	
ACC 3308	3 ACC 3314	3
ACC 3313	3 ACC 3323	3
ISAN 3380	3 BLAW 3301 (TCCN BUSI 2301)	3
MGT 3303	3 MKT 3343	3
Component Area Option Code 090	3 FIN 3312	3
B A 3120	1	
	16	15

Senior

Fall Hours Semester	Spring Hours Semester	Summer Hours	
ACC 3365	3 ACC 5316	3 ACC 4313	3
ACC 3385	3 ACC 5389	3 Free Electives (undergradu	3
MGT 3353	3 ACC Electives (graduate)	6	
Free Electives (undergradu	6		
	15	12	6

Fifth Year

Fall Hours Semester	Spring Hours Semester	
MGT 4335	3 BUS or ACC Electives (graduate)	6
Free Electives (undergradu	3 ACC Elective (graduate)	3
ACC 5323	3 ACC 5350 or 5372	3
ACC 5366	3	
	12	12

Total Hours: 150

¹ Credit can be earned by successfully passing a test. Students must pay a fee to take the test.

Code	Title	Hours
Accounting Electives		
Choose 9-15 hours from the following:		
ACC 5320	Auditing	
ACC 5350	Professional Accounting Research	
ACC 5352	Financial Statement Reporting and Analysis	
ACC 5355	IT Auditing	
ACC 5357	Regulation and Professionalism	

ACC 5362	Cost and Managerial Accounting Theory
ACC 5369	Special Studies in Accounting
ACC 5370	Internship in Accounting
ACC 5372	Tax Research
ACC 5373	Fraud Examination
ACC 5375	Business Information Consulting
ACC 5377	Partnership Taxation
ACC 5378	Tax Practice, Procedures, Audits and Controversy
ACC 5680	Internship in Accounting
ACC 5390A	International Accounting
ACC 5390G	Sustainability Reporting

Business Electives

Choose 0-9 hours from the following:

BLAW 5310	The Employment Relationship
BLAW 5315	Legal Issues in International Business
BLAW 5333	Legal Issues of Sustainability and Responsibility
ISAN 5355	Database Management Systems
ISAN 5358	Agile Project Management For Business Professionals
ISAN 5360	E-Commerce: Strategies, Technologies, and Applications
ISAN 5364	Data Warehousing
ISAN 5368	Information Security
ISAN 5370	Enterprise Resource Planning and Business Intelligence
ISAN 5371	Accounting Information Systems and Controls
ECO 5310	International Economics
ECO 5320	Emerging Market Economies
FIN 5322	Investment Analysis
FIN 5332	Portfolio Theory and Capital Markets
FIN 5338	International Investments and Financial Management
FIN 5347C	Real Estate Investment
MGT 5310	Organizational Change Management
MGT 5311	Process Improvement Management in Organizations
MGT 5312	Seminar in Management
MGT 5315	New Venture Management
MGT 5318	Cross-Cultural Management
MGT 5321	Supply Chain Management
MGT 5325	Managing Business Creativity
MGT 5330	Seminar in Human Resource Management
MGT 5335	New Venture Launch
MGT 5390	Managerial Data Analysis
MGT 5391	Managing the Communication Process
MGT 5395	Graduate Business Internship
MKT 5322	Marketing Research Methods
MKT 5330	International Marketing
MKT 5331	Integrated Marketing Communications
MKT 5335	Services Marketing
MKT 5395	Independent Study in Marketing
ANLY 5332	Optimization for Business Analytics
ANLY 5334	Statistical Methods for Business

ANLY 5335	Forecasting and Simulation
ANLY 5336	Analytics
ANLY 5390	Topics in Data Analytics

Comprehensive Examination Requirement

The MACy program requires satisfactory completion of a comprehensive portfolio that documents abilities acquired during the program. These abilities include: analytical and critical thinking skills to apply accounting knowledge; use of information technology, data analytics, and other analytical methods to evaluate accounting issues, form judgments, and communicate; and conceptualizing a complex issue into a coherent, informative, and persuasive written or oral statement. The portfolio is evaluated in its entirety and no partial credit is given. Detailed instructions and requirements for completing the portfolio are available on the MACy Canvas site. Students who do not successfully complete the portfolio within the required timeline will be dismissed from the program.

Courses Offered

Accounting

ACC 2301. Accounting in Organizations and Society.

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.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.**Course Attribute(s):** Dif Tui- Business Admin**Grade Mode:** Standard Letter**ACC 2361. Introduction to Financial Accounting.**

This course introduces 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 1315 or MATH 1319 or MATH 1329 or MATH 2321 or MATH 2331 or MATH 2417 or MATH 2471 or HON 3391 or ACT Mathematics score of 27 or better or SAT Mathematics score of 580 or better or SAT Math Section Score 600-800.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.**Course Attribute(s):** Dif Tui- Business Admin**Grade Mode:** Standard Letter**TCCN:** ACCT 2301**ACC 2362. Introduction to Managerial Accounting.**

This course provides an introduction to the use of accounting information as an aid to management decision making and budgeting. Students will gain an appreciation of control processes and an understanding of accounting reports and related ethical responsibilities. Prerequisites: ACC 2361 and [ISAN 1323 or CIS 1323 or AG 2390] and (MATH 1315 or MATH 1319 or MATH 1329 or MATH 2321 or MATH 2331 or MATH 2417 or MATH 2471 or HON 3391); all with a grade of "D" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.**Course Attribute(s):** Dif Tui- Business Admin**Grade Mode:** Standard Letter**TCCN:** ACCT 2302

ACC 3305. Financial Accounting and Reporting.

This course expands upon financial accounting concepts introduced in ACC 2361 by emphasizing the use of financial accounting principles to prepare and analyze an organization's financial statements and provides an in-depth study of the accounting cycle. Prerequisites: ACC 2361 with a grade of "C" or better and ISAN 1323 with a grade of "D" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3308. Survey of Income Tax.

This course is 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 3305 with a grade of "C" or better or ACC 3313 with a grade of "D" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3313. Intermediate Accounting I.

An in-depth study of financial accounting concepts and standards with emphasis on current theory and practices relating to corporate financial statements particularly stressing elements of the balance sheet. Prerequisite: ACC 3305 with a grade of "B" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3314. Intermediate Accounting II.

This course is a continuation of ACC 3313 and provides an in-depth study of advanced financial accounting topics. Prerequisite: ACC 3313 with a grade of "B" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3323. Data Analytics for Accounting.

This courses introduces students to the application of data analytics in accounting. The focus is on developing a data analytics mindset so that students can critically think through the planning, analysis, and interpretation of data analysis results before making and communicating a professional judgment or decision. Prerequisite: ACC 3305 with a grade of "B" or better and [QMST 2333 or MATH 2328] with a grade of "D" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3363. Governmental Accounting.

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 "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3365. Cost/Managerial Accounting.

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. Prerequisite: ACC 2362 with a grade of "C" or better and [ANLY 2333 or QMST 2333 or MATH 2328] with a grade of "D" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 3385. Accounting Systems.

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. Prerequisite: ACC 3305 or ACC 3313 with a grade of "B" or better and ISAN 3380 with a grade of "D" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 4313. Auditing and Internal Controls.

This course provides a study of the theory and practices relating to auditing. The course emphasizes the procedures used to evaluate the effectiveness of risk management and control processes, including prevention and detection of fraud. Prerequisite: ACC 3385 and ACC 3313 with grades of "C" or better and a minimum 2.0 Overall GPA.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Dif Tui- Business Admin

Grade Mode: Standard Letter

ACC 4390A. International Accounting.

This course introduces students to accounting issues unique to multinational enterprises and international business activity. Financial accounting practices are compared across different countries. The development of international accounting standards is also explored. (MULT) Prerequisite: ACC 3313 with a grade of "C" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing|Dif Tui- Business Admin|Multicultural Content|Topics

Grade Mode: Standard Letter

ACC 5315. Selected Topics in Financial Accounting.

The study of specialized financial accounting topics, existing and prospective, necessary for an advanced understanding of financial reporting. Topics include: pensions and post-retirement benefits, deferred taxes, derivatives, share-based payments, interim and segment reporting and emerging issues of the Emerging Issues Task Force. Prerequisite: ACC 3314 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5316. Advanced Accounting.

A study of accounting for business combinations and consolidated financial statements. Additional selected topics may include accounting for multinational operations, interim reporting, SEC reporting, partnership and governmental and not-forprofit accounting. Prerequisite: ACC 3313 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5320. Auditing.

A study of the underlying theory of external financial auditing including professional ethics, auditing standards and procedures, and the role of auditor's judgment. (Suggested for CPA eligibility). Prerequisite: ACC 4313 with a grade of "B" or better. Corequisite: ACC 3314 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5323. Accounting Data Analytics.

This course introduces students to the process of making decisions using data-driven techniques. Specifically, this course emphasizes question formulation, hypothesis development, data analysis, model building, and model testing using business case studies. Prerequisite: ACC 3313 with a grade of "C" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5340. Individual Income Tax.

A study of the tax concepts and issues involved in an individual's employment and personal life, and in sole proprietorships, property transactions, tax administration and tax practice. Regulatory and ethical issues are incorporated into the discussion. Students cannot receive credit for ACC 5340 towards any master's degree in the McCoy College of Business if they have already taken and received credit for ACC 3308 or a course equivalent to ACC 3308 (taken at another institution). Prerequisite: ACC 3313 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5350. Professional Accounting Research.

This course provides a study of the sources of authoritative standards in financial accounting. The course develops procedures for identifying the applicable accounting issues, locating appropriate authority, and communicating the results of professional research. Corequisite: ACC 3314 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5352. Financial Statement Reporting and Analysis.

A study of financial statement reporting and analysis. Use of tools and skills will be used to analyze and interpret financial reports for assessing financial performance of firms to facilitate investment, lending, and other financial decisions in a variety of business contexts. Prerequisite: ACC 3305 or ACC 5361 either with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5355. IT Auditing.

A study of the IT audit: The process of collecting and evaluating evidence of IT system practices and operations. The course develops understanding of the procedures to test whether the systems are safeguarding assets, maintaining data security and operating effectively and efficiently. Prerequisite: ACC 3305 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5357. Regulation and Professionalism.

This course will cover the professional and legal responsibilities and liabilities of the accounting profession and tax preparers; the commercial law applicable to business transactions; and the legal structure of business organizations. It will also provide a basic overview of corporate and partnership taxation, focusing on current topics and developments. Prerequisites: ACC 3313 and [ACC 4328 or ACC 3308] both with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5361. Accounting Analysis for Managerial Decision Making.

This course introduces the use of accounting information for improving managerial decision making. Emphasis is on understanding the practice of business management, budgeting, cost behavior, and operational, internal, and management control.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5362. Cost and Managerial Accounting Theory.

A study of recent developments and topics in the area of cost and managerial accounting. Includes a discussion of quantitative techniques and their applicability to accounting problems. Prerequisites: ACC 3365 or ACC 5361 either with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Grade Mode: Standard Letter

ACC 5366. Business Entity Taxation.

Federal income tax provisions affecting business decisions, with an emphasis on C Corporations, Limited Liability Companies, and Partnerships. An introduction to the choice, formation, organization, operation and distribution rules of the preceding business entities. Prerequisite: ACC 3313 and [ACC 4328 or ACC 3308] both with grades of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5369. Special Studies in Accounting.

Directed study and research on selected accounting topics, including the development of accounting thought and research in; advanced tax topics, international accounting, professional ethics and managerial and financial accounting. Courses will be offered as independent instruction. Prerequisite: Instructor approval.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Course Attribute(s): Exclude from 3-peat Processing
Grade Mode: Standard Letter

ACC 5370. Internship in Accounting.

Experiential learning during which the students work in accounting. This work experience may be in public, industry, or governmental accounting units. The student is immersed in a variety of intensive work assignments with increasing levels of responsibility. Students taking ACC 5370 for credit may not take ACC 5680 for credit. Prerequisite: Instructor approval.

3 Credit Hours. 0 Lecture Contact Hours. 20 Lab Contact Hours.
Course Attribute(s): Exclude from 3-peat Processing
Grade Mode: Credit/No Credit

ACC 5372. Tax Research.

An examination of the sources of tax authority, which include its primary sources (legislative, judicial, and administrative), as well as secondary sources. The course also develops procedures for identifying the applicable tax issues, locating appropriate tax authority, and communicating the results of tax research. Prerequisite: ACC 4328 or ACC 3308 with a grade of "B" or better. Corequisite: ACC 3314 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5373. Fraud Examination.

An introduction to the theory and techniques used to prevent, detect, and solve occupational and financial fraud and corruption schemes. Includes forensic accounting procedures, interviewing techniques, rules of evidence, documentary evidence gathering, data analytics, report writing and other aspects of litigation support. Prerequisite: ACC 3305 or ACC 3313 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5375. Business Information Consulting.

Integrative capstone for the MSAIT program using principles and concepts applied through the analysis and presentation of case studies dealing with current issues or emerging trends in the fields of accounting and information technology for the accounting professionals serving as consultants. Prerequisite: ACC 3305 with a "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5377. Partnership Taxation.

A comprehensive study of the tax implications of conducting a business as a partnership or as a limited liability company. Life-cycle analysis and tax planning considerations are emphasized. Prerequisite: ACC 4328 or ACC 3308 or ACC 5366 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5378. Tax Practice, Procedures, Audits and Controversy.

This course focuses on the procedural aspects of tax planning and tax return preparation. Coverage includes IRS enforcement tools and corresponding taxpayer rights, audits and appeals, civil and criminal penalties, and statutory relief provisions. Professional standards and ethical considerations in tax practice are emphasized. Prerequisites: ACC 3314 and [ACC 4328 or ACC 3308] both with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5389. Corporate Governance and Ethics.

A study of the corporate governance and ethical issues in accounting, including ethical reasoning, integrity, objectivity, independence, core values and professional issues. Prerequisite: ACC 3313 with a grade of "B" or better. Corequisite: ACC 4313 with a grade of "C" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter

ACC 5390A. International Accounting.

A study of the impact of international business activity on accounting standard setting. This course investigates the development of international accounting standards and compares those standards to US standards. Students taking ACC 4390A for credit may not take ACC 5390A for credit. (MULT) Prerequisite: ACC 3313 with a grade of "B" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Course Attribute(s): Exclude from 3-peat Processing|Multicultural Content|Topics
Grade Mode: Standard Letter

ACC 5390G. Sustainability Reporting.

This course on sustainability reporting strategies will examine analytical methods and reporting techniques used by for-profit and non-profit companies to support sustainable operations.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Course Attribute(s): Exclude from 3-peat Processing|Topics
Grade Mode: Standard Letter

ACC 5390L. Exploring Accounting Oversight in Washington, D.C..

This course offers an immersive learning experience in Washington, D.C. The course bridges classroom theory with real-world practice, providing a holistic understanding of the regulatory landscape through exploration of the key institutions shaping the accounting profession. The core of the course consists of guided visits to these institutions. Prerequisite: ACC 4313 with a grade of "C" or better.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing|Topics

Grade Mode: Standard Letter

ACC 5680. Internship in Accounting.

This internship involves experiential learning over one entire semester during which the students work in accounting. This work experience may be in public, industry, or governmental accounting units. The student is immersed in a variety of intensive work assignments with increasing levels of responsibility. Students taking ACC 5370 for credit may not take ACC 5680 for credit. Prerequisite: Instructor approval.

6 Credit Hours. 0 Lecture Contact Hours. 40 Lab Contact Hours.

Grade Mode: Credit/No Credit