

BACHELOR OF BUSINESS ADMINISTRATION (B.B.A.)/ MASTER OF ACCOUNTANCY (M.ACY.) MAJOR IN ACCOUNTING (5-YEAR INTEGRATED)

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. 5-year integrated program. The integrated program allows students to complete the two degrees quicker than if they were completed consecutively.

Please be advised that students will receive both the B.B.A. and the M.Acy. upon completion of **both** degrees. **Therefore, it is expected that students admitted to the 5-year integrated program will stay in the program until completion.**

Undergraduate Admissions Information (B.B.A)

Admission to the McCoy College of Business Administration (McCoy College) is competitive, and an undergraduate student must be admitted to the McCoy College to pursue a B.B.A. degree. Consideration for admission to McCoy College undergraduate programs is based on specific admission criteria and is conducted as a rolling admission process. For current Texas State students, applications are available online at <http://advising.mccoy.txstate.edu/apply>. For students not yet admitted to the University, applications are available online at www.applytexas.org (<http://www.applytexas.org>). Students should list a business major as their first major choice.

Priority dates are March 1 for summer/fall semester and October 15 for the spring semester. Applications received after the priority date will be considered for admission on a space-available basis. Students not yet admitted to Texas State must meet Texas State admission deadlines. Students attending Texas State who are currently on academic probation are not eligible for admission to McCoy College.

Freshmen and Students with fewer than 30 Semester Credit Hours

Students with fewer than 30 semester credit hours will be automatically admitted to the McCoy College if they receive assured admission (<http://www.admissions.txstate.edu/future/freshman/admissions-requirements.html>) to Texas State and select a first-choice major in the McCoy College of Business Administration. Students who are admitted to the University but denied admission to McCoy College will be considered for admission to their second choice major or as an exploratory professional major.

Students with 30 or more Semester Credit Hours

Students who have completed at least 30 semester credit hours, including ENG 1310, ENG 1320, and MATH 1329, either at Texas State or another college or university and who have a minimum 2.5 overall GPA will be considered for admission based upon a competitive index using the grades from ENG 1310, ENG 1320, MATH 1329, and the

overall GPA from all colleges and universities attended. Students will be automatically admitted if they have a cumulative GPA of 3.25 or higher and have completed ENG 1310, ENG 1320 and MATH 1329.

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 ApplyTexas application
- \$40 nonrefundable application fee
- \$50 nonrefundable international evaluation fee (if applicable)
- official transcripts required from each institution where course credit was granted
- 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
- background course work. Before applying to the program, applicants must have completed a minimum of ACC 3313 and ACC 3314 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 3363
 - ACC 3365
 - ACC 3385
 - ACC 4313
 - ACC 4328
- official GRE or GMAT scores required with a preferred competitive minimum
 - A GRE or GMAT waiver may be available for Texas State accounting undergraduate applicants who have:
 - earned a minimum of a 3.2 GPA or higher in the last 60 hours of undergraduate course work
 - earned a minimum of a 3.4 GPA or higher in upper-level accounting courses
 - provided at least two satisfactory reference forms from Texas State faculty
- responses to specific essay questions
- 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

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

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 IELTS (academic) scores required with a 6.5 overall and
 - minimum individual module scores of 6.0

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

General Requirements

1. 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.
2. 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.
3. 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:

Code	Title	Hours
B A 2310	Introduction to Business in a Global Environment	3
ACC 2361	Introduction to Financial Accounting	3
ACC 2362	Introduction to Managerial Accounting	3
CIS 1323	Introduction to Microcomputer Applications	3
ECO 2314	Principles of Microeconomics	3
ECO 2315	Principles of Macroeconomics	3
BLAW 2361	Legal Environment of Business	3
QMST 2333	Business Statistics	3
MGT 3303	Management of Organizations	3
MKT 3343	Principles of Marketing	3
CIS 3380	Enterprise Information Technology and Business Intelligence	3
FIN 3312	Business Finance	3
MGT 3453	Business Communication and Professional Development ¹	4
MGT 4335	Strategic Management and Business Policy	3

4. 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.

5. Free electives to achieve a minimum total of 120 semester 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.
6. 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.
7. Nine hours of designated “writing intensive” (WI) courses must be completed at Texas State to satisfy the B.B.A. degree requirements.
8. 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

Course Requirements

Freshman

Fall Semester	Hours	Spring Semester	Hours
ENG 1310 (Communication Component Code 010)	3	ENG 1320 (Communication Component Code 010)	3
POSI 2310 (Government Political Science Component Code 070)	3	HIST 1310 (American History Component Code 060)	3
MATH 1329 (Mathematics Component Code 020)	3	PHIL 1320 (Language, Philosophy & Culture Component Code 040)	3
COMM 131C (Component Area Option Code 090/091)	3	CIS 1323 ¹	3
US 1100	1	Life & Physical Sciences Component Code 030	3
Life & Physical Sciences Component Code 030	3		
	16		15

Sophomore			
Fall Semester	Hours	Spring Semester	Hours
ACC 2361	3	ACC 2362	3
ECO 2314 (Social & Behavioral Sciences Component Code 080)	3	ECO 2315	3
HIST 1320 (American History Component Code 060)	3	BLAW 2361	3
QMST 2333	3	POSI 2320 (Government Political Science Component Code 070)	3
B A 2310	3	ART 2313, DAN 2313, MU 2313, or TH 2313 (Creative Arts Component Code 050)	3
15		15	

Junior			
Fall Semester	Hours	Spring Semester	Hours
ACC 3313	3	ACC 3314	3
ACC 3365	3	ACC 3385	3
CIS 3380	3	MGT 3453	4
MGT 3303	3	MKT 3343	3
ENG Literature (Component Area Option Code 090/094)	3	FIN 3312	3
15		16	

Senior					
Fall Semester	Hours	Spring Semester	Hours	Summer	Hours
ACC 3363	3	ACC Electives (graduate)	6	Free Electives (undergraduate)	7
ACC 4328	3	ACC 5350	3		
ACC 4313	3	ACC 5389	3		
Free Electives (undergraduate)	6				
15		12		7	

Fifth Year			
Fall Semester	Hours	Spring Semester	Hours
ACC 5316	3	BUS Electives (graduate)	6
ACC 5366	3	BLAW 5364	3
MGT 4335	3	ACC Electives (graduate)	3
Free Electives (undergraduate)	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.

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. Grade Mode: Standard Letter

ACC 2325. Financial Analysis and Accounting.

A study of financial statement analysis and overview of financial statements.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours. Grade Mode: Credit/No Credit

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, MATH 1319, MATH 1329, MATH 2321, MATH 2331, MATH 2417, MATH 2471, ACT Mathematics score of 27 or more, SAT Mathematics score of 580 or more, or SAT Math Section Score 600-800.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours. 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: MATH 1319 or MATH 1315 or MATH 2471 or MATH 2321 or MATH 1329 or HON 3391 or MATH 2417 or MATH 2331 and ACC 2361, all with a grade of "D" or better.

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

Grade Mode: Standard Letter

TCCN: ACCT 2302

ACC 3313. Intermediate Accounting I.

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. Prerequisites: ACC 2361 and ACC 2362 all with a grade of "C" or better.

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

Grade Mode: Standard Letter

ACC 3314. Intermediate Accounting II.

This course provides a study of accounting problems related to liability measurement, determination of stockholders' equity, earnings per share, leases, and revenue recognition. It also covers intangibles and investments. 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 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.

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. Prerequisites: QMST 2333 with a grade of "D" or better; ACC 2362 with a grade of "C" or better, and completion or concurrent enrollment in ACC 3313 with a grade of "D" or better.

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

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. Prerequisites: ACC 3313 with a grade of "B" or better; CIS 3380 with a grade of "D" or better.

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

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. Prerequisites: ACC 3314 and ACC 3385, all with a grade of "C" or better.

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

Course Attribute(s): Writing Intensive

Grade Mode: Standard Letter

ACC 4328. Survey of Income Tax.

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 with a grade of "D" or better.

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

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. Prerequisite: ACC 3313 with a grade of "C" or better. (MULT).

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 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-for-profit accounting. 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 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). Prerequisites: ACC 3314 and ACC 4313, all with a grade of "B" 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. This course may not count as an elective in any master's program in the McCoy College of Business. 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. 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 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 3313 with a grade of "B" or better, or ACC 5361 or equivalent with a grade of "C" 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 an 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 4313 or equivalent with a grade of "C" 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. Prerequisite: ACC 3313, ACC 3314 both with a "B" or better, ACC 4328, or their equivalent.

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

ACC 5361. Accounting Analysis for Managerial Decision Making.

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. Prerequisite: B A 5352 with a grade of "C" or better.

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 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. Prerequisites: ACC 3314 and ACC 4328 (or equivalents) with grades of "B" or better.

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

ACC 5367. Seminar in Auditing.

A continuing study of the underlying theory of auditing with an emphasis on professionalism, ethics, and legal liability. Coverage will also extend to the responsibilities and standards of external auditing, internal auditing, governmental auditing, and international auditing, including exposure to current developments in these areas. Practical applications will focus on risk assessment, the use of analytical procedures, and the use of the computer as an audit tool. Prerequisite: ACC 5320 with a grade of "C" 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: Consent of instructor and department chair.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
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: Specified by employer with consent of instructor and department chair.

3 Credit Hours. 0 Lecture Contact Hours. 20 Lab Contact Hours.
Grade Mode: Credit/No Credit

ACC 5371. Accounting Information Systems.

This course studies various accounting information systems technologies used to enhance business process operations. It also explores management of risks and controls, and management of information resources. Prerequisite: ACC 3385 with a grade of "B" or better.

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

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. Prerequisites: ACC 3314 and ACC 4328 (or equivalents) with grades of "B" or better.

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

Grade Mode: Standard Letter

ACC 5373. Fraud Detection and Prevention.

This course provides an in-depth study of how and why fraud is committed. It explores red flags that may help in detecting fraudulent activities, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. 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 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 5371 with a grade of "C" 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 equivalent with a grade of "C" 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. Prerequisite: ACC 5366 with a grade of "D" or better, or concurrent enrollment.

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. Prerequisites: ACC 4328 or ACC 5340 and ACC 3314 and ACC 3363 and ACC 3365 and ACC 3385 and ACC 4313, all 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. 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 5390F. Mergers, Acquisitions, and Consolidations Taxation.

This course on mergers, acquisitions and consolidations will examine the tax ramifications and corporate strategies considerations of buying, selling and combining different companies; the consolidated tax return consequences of those affiliated groups; and the residual outcomes and tax attributes that result from corporate divisions. Prerequisite: ACC 5366 with a grade of "C" or better.

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

Course Attribute(s): 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. Prerequisite: ACC 5351 or equivalent 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 5390I. 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. Prerequisite: ACC 3313 with a B or better, ACC 3314 with a B or better, ACC 4328, or their equivalent.

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: Specified by employer with consent of instructor and department chair.

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

Grade Mode: Credit/No Credit