

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

## 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.

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 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> (<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) (<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 (<http://mycatalog.txstate.edu/search/?P=ENG%201310>), ENG 1320 (<http://mycatalog.txstate.edu/search/?P=ENG%201320>), and MATH 1329 (<http://mycatalog.txstate.edu/search/?P=MATH%201329>), 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 (<http://mycatalog.txstate.edu/search/?P=ENG%201310>), ENG 1320 (<http://mycatalog.txstate.edu/search/?P=ENG%201320>), MATH 1329 (<http://mycatalog.txstate.edu/search/?P=MATH%201329>), 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 (<http://mycatalog.txstate.edu/search/?P=ENG%201310>), ENG 1320 (<http://mycatalog.txstate.edu/search/?P=ENG%201320>) and MATH 1329 (<http://mycatalog.txstate.edu/search/?P=MATH%201329>).

P=MATH%201329), 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 (<http://mycatalog.txstate.edu/search/?P=ENG%201310>), ENG 1320 (<http://mycatalog.txstate.edu/search/?P=ENG%201320>), MATH 1329 (<http://mycatalog.txstate.edu/search/?P=MATH%201329>), 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 (<http://mycatalog.txstate.edu/search/?P=ENG%201310>), ENG 1320 (<http://mycatalog.txstate.edu/search/?P=ENG%201320>) and MATH 1329 (<http://mycatalog.txstate.edu/search/?P=MATH%201329>).

## 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
- 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 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

(Students applying for spring admittance must complete ACC 3314 **prior** to the October application deadline.)

- 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.
- responses to specific essay questions
- official GMAT or GRE (general test only) required with competitive scores
  - A GRE or GMAT waiver and essay 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 taken at Texas State University
- provided at least two reference forms from Texas State faculty
- 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. 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:
 

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 <sup>1</sup>	4
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.
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 Administration 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.

## Course Requirements

Freshman			Junior			Senior			Fifth Year			
Fall Hours Semester	Spring Hours Semester		Fall Hours Semester	Spring Hours Semester		Fall Hours Semester	Spring Hours Semester	Summer Hours	Fall Hours Semester	Spring Hours Semester		
ENG 1310 (Communication Component Code 010)	3 ENG 1320 (Communication Component Code 010)	3	ACC 3313	3 ACC 3314	3	ACC 3363	3 ACC Electives (graduate)	6 Free Electives (undergraduate)	7	ACC 5316	3 ACC 5357	3
POSI 2310 (Government Political Science Component Code 070)	3 PHIL 1320 (Language, Philosophy, and Culture Component Code 040)	3	ACC 3365	3 ACC 3385	3	ACC 4328	3 ACC 5350	3	ACC 5366	3 BUS or ACC Electives (graduate)	6	
MATH 1329 (Mathematics Component Code 020)	3 American History Component Code 060	3	CIS 3380	3 MGT 3453	4	ACC 4313	3 ACC 5389	3	MGT 4335	3 Prescribed Elective <sup>2</sup>	3	
COMM 131C (Component Area Option Code 090/091)	3 CIS 1323 <sup>1</sup>	3	MGT 3303	3 MKT 3343	3	Free Electives (undergraduate)	6		Free Electives (undergraduate)	3		
US 1100	1 Life and Physical Sciences Component Code 030	3	ENG Literature (Component Area Option Code 090/094)	3 FIN 3312	3							
Life and Physical Sciences Component Code 030	3											
	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>		<b>15</b>	<b>12</b>	<b>7</b>	<b>15</b>	<b>12</b>	<b>7</b>	
Sophomore			Fifth Year									
Fall Hours Semester	Spring Hours Semester		Fall Hours Semester	Spring Hours Semester								
ACC 2361	3 ACC 2362	3	ACC 5316	3 ACC 5357	3							
ECO 2314 (Social and Behavioral Sciences Component Code 080)	3 ECO 2315	3	ACC 5366	3 BUS or ACC Electives (graduate)	6							
QMST 2333	3 BLAW 2361	3	MGT 4335	3 Prescribed Elective <sup>2</sup>	3							
American History Component Code 060	3 POSI 2320 (Government Political Science Component Code 070)	3	Free Electives (undergraduate)	3								
			<b>12</b>	<b>12</b>								
<b>Total Hours: 150</b>												

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

<sup>2</sup> Prescribed Elective. Choose 3 hours from the following:

CIS 5355	Database Management Systems
CIS 5368	Information Security
CIS 5371	Accounting Information Systems and Controls
QMST 5332	Optimization
QMST 5334	Statistical Methods for Business
QMST 5335	Forecasting and Simulation
QMST 5336	Analytics
QMST 5390	Topics in Data Analytics

## 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 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.**

**Course Attribute(s):** Dif Tui- Business Admin

**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 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 (MATH 1315 or MATH 1319 or MATH 1329 or MATH 2321 or MATH 2331 or MATH 2417 or MATH 2471 or HON 3391); both 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 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 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 [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 CIS 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 with a grade 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|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 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 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-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 both with grades 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 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 3314 both with a grade of "B" or better and ACC 4328 with a grade of "D" 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.**

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 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. Prerequisites: ACC 3314 and ACC 4328 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. Prerequisites: ACC 3314 and ACC 4328 both with grades 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, 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 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. Corequisite: ACC 5366 with a grade of "C" 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. Prerequisites: ACC 3314 with a grade of "B" or better and ACC 3363 and ACC 3365 and ACC 4313 and [ACC 4328 or ACC 5340] all with grades 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 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):** Exclude from 3-peat Processing|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 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 3314 and ACC 4328 both with grades of "B" 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 5390K. Oil and Gas Taxation.**

This course provides an introduction to US federal income taxation of domestic oil and gas operations and transactions. The course examines taxation associated with the operational life-cycle of oil and gas operations including exploration, development, production and abandonment. Certain international tax aspects will be considered. Prerequisite: ACC 4328 with a grade of "B" or better.

**3 Credit Hours. 45 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