

MASTER OF SCIENCE (M.S.), MAJOR IN ACCOUNTING AND INFORMATION TECHNOLOGY

Major Program

The master of science (M.S.) in accounting and information technology is a cross-department curriculum comprised of accounting and information technology core courses, prescribed accounting and information technology electives, and open graduate business or accounting electives. The program does not have a thesis requirement; however, students must complete a comprehensive examination at the end of the program to satisfy university requirements. Applicants with undergraduate degrees in disciplines other than business or from a non-AACSB accredited university could be required to complete additional background course work. Applicants to the M.S. degree program who hold an undergraduate degree from an AACSB accredited university will normally require 36 semester hours of graduate course credit to complete the program.

Admission Policy

For information regarding admission application requirements and deadlines, please visit The Graduate College website at <http://www.gradcollege.txstate.edu/ait.html>.

Degree Requirements

Background Courses

The purpose of background courses is to provide a strong base of knowledge for advanced business and accounting studies. Background courses may be waived for students who have successfully completed and achieved a grade of "B" or higher on previous course work addressing **current** developments in the content area. The background course requirement is composed of the following courses:

ACC 2361	Introduction to Financial Accounting ¹	3
ACC 3313	Intermediate Accounting I ²	3
CIS 3374	System Analysis and Design ¹	3

¹ Must be completed before admission to the graduate program.

² Students must make a grade of "B" or better to continue in graduate program.

Background courses cannot be used to fulfill the 36 hours of M.S. core and elective courses. The equivalent undergraduate courses also may be taken at any accredited four-year college or university. Information regarding transfer work is identified in the Course Credit (<http://mycatalog.txstate.edu/graduate/registration-course-credit/course-credit>) section of this catalog.

Applicants who have not met the admission standards and who must satisfy background course requirements may be admitted as non-degree seeking students to take **undergraduate courses only**. While under the non-degree seeking student enrollment status, students may take whatever actions that may be required to satisfy the admission requirements. See the Non-Degree Seeking Applicants (<http://mycatalog.txstate.edu/graduate/admission-information/non-degree-seeking-applicants>)

degree-seeking-applicants) section of this catalog for further information regarding enrolling as a non-degree seeking student.

Course Work Requirements

Core Courses ¹

ACC 5362	Cost and Managerial Accounting Theory	3
ACC 5371	Accounting Information Systems	3
ACC 5375	Business Information Consulting	3
CIS 5355	Database Management Systems	3
CIS 5368	Information Security	3
CIS 5370	Enterprise Resource Planning	3

Recommended Accounting and Information Technology Electives

Choose 12 hours from the following: ² 12

ACC 5352	Financial Statement Reporting and Analysis	
ACC 5355	IT Auditing	
ACC 5370	Internship in Accounting	
ACC 5373	Fraud Detection and Prevention	
CIS 5360	E-Commerce: Strategies, Technologies, and Applications	
CIS 5364	Data Warehousing and Mining	
CIS 5358	IT Systems Project Management	

Graduate Business Electives

Choose 6 hours of graduate elective course work ³ 6

Total Hours 36

¹ Students must satisfy all prerequisites of a graduate course before enrolling. These prerequisites include the background course or its equivalent and undergraduate accounting courses, if applicable.

² At least one but not more than two of the four must be an Accounting course.

³ These courses must be chosen in consultation with the graduate advisor for the McCoy College of Business Administration. Students must satisfy all prerequisites of an elective course before enrolling, including any undergraduate accounting prerequisites.

Master's level courses in Accounting: ACC (p. 1), CIS (p. 4)

Courses Offered

Accounting (ACC)

ACC 5303. Fundamental Accounting.

An intensive study of financial accounting procedures, concepts, and reports utilized in making business decisions, including preparation and interpretation of financial statements, measurement of cash flows, and financial forecasting. May not be counted as an elective MBA course. This course does not earn graduate degree credit

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

Course Attribute(s): Exclude from Graduate GPA|Leveling

Grade Mode: Leveling/Assistantships

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 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 with grades of "B" or better. Co-requisite: ACC 5315

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, or ACC 5303, or ACC 5361 or equivalent

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 5371

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

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. Co-requisite: ACC 5315

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

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. Graded on a credit (CR), no credit (F) basis. 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

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 5340

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 or concurrent enrollment

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

Grade Mode: Standard Letter

ACC 5379. State and Local Taxation.

This is a survey of state and local income tax systems emphasizing income and franchise taxes on individuals and business entities, sales and use taxes, and property taxes. Coverage includes business nexus and multistate allocation and apportionment issues. Prerequisite: ACC 4328 or ACC 5340. Corequisite: ACC 5366

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

Grade Mode: Standard Letter

ACC 5381. Advanced Business and Regulation Concepts.

An in-depth study of business environment and regulation concepts in preparation for professional accounting exams. Either ACC 5380 or 5381 must be taken in the final semester of the Master of Accounting program. Prerequisites: ACC 5360 and ACC 5366

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

Grade Mode: Standard Letter

ACC 5383. Enterprise Resource Planning Systems.

The use of information technology for integrating enterprises for operational control and strategic business intelligence is examined via ERP applications in customer relationship management, accounting and finance, purchasing and production control, sales and marketing, and human resource management. Managerial issues surrounding the selection, design and implementation of ERP systems are emphasized

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

Grade Mode: Standard Letter

ACC 5384. IT Systems Project Management.

An in-depth study of the project management body of knowledge as applied to Information Technology with emphasis on the management of scope, costs, schedules, quality and risks. Includes program management, system methodologies, material procurement, and human, cultural, and international issues and their impact on the organization

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

Grade Mode: Standard Letter

ACC 5385. Database Management Systems.

Explores the concepts, principles, issues and techniques for managing corporate data resources using database management systems. The course includes techniques for analysis, design, and development of database systems, creating and using logical data models, database query languages, and procedures for evaluating database management software. Student will use a relational database management system to develop a management information system

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 (or equivalent) with a grade of "B" or better, and ACC 3363, ACC 3365, ACC 3385, ACC 4313, and ACC 4328 or ACC 5340

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 the profession of accounting. The course will investigate the development of international accounting standards and compare those standards to existing United States standards. Students taking ACC 4390A for credit may not take ACC 5390A for credit. Prerequisite: ACC 5315. (MULT)

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

Course Attribute(s): 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

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 5303 or equivalent

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

Course Attribute(s): Topics

Grade Mode: Standard Letter

Computer Information Systems (CIS)

CIS 5318. Information Technology in the Digital Economy.

Provides an understanding of the issues involved in the strategic management of the information assets of organizations. Examines the issues and challenges that users face within the Information Technology (IT) management arena as part of a firm's business and IT strategy.

Focus is on managerial rather than technical issues. Prerequisite:

B A 5351

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

Grade Mode: Standard Letter

CIS 5354. Decision Support Models in Management.

This course is designed to give students the skills to design, implement, analyze, and present the results of an executive decision model.

Students will gain hands-on experience both by preparing applications-oriented projects/cases and also by designing selected parts of DSS using Graphical User Interface (GUI) tools. Prerequisites: A strong working knowledge of personal computers and the Windows operating environment

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

Grade Mode: Standard Letter

CIS 5355. Database Management Systems.

Explores the concepts, principles, issues and techniques for managing corporate data resources using database management systems. The course includes techniques for analysis, design and development of database systems, creating and using logical data models, database query languages, and procedures for evaluating database management software. Students will use a relational database management system to develop a management information system

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

Grade Mode: Standard Letter

CIS 5356. Business Telecommunications.

Explores the technology that is revolutionizing the manner in which business and government conduct their operations and the effects new developments in communication media have on computing systems.

This course reflects the current state-of-the-art in data communication networking

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

Grade Mode: Standard Letter

CIS 5358. IT Systems Project Management.

An in-depth study of the project management body of knowledge as applied to information Technology with emphasis on the management of scope, costs, schedules, quality and risks. Includes program management, system methodologies, material procurement, and human, cultural, and international issues and their impact on the organization

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

Grade Mode: Standard Letter

CIS 5360. E-Commerce: Strategies, Technologies, and Applications.

This course is designed to familiarize students with current and emerging e-commerce technologies. Topics include Internet technology for business advantage, reinventing the future of business through e-commerce, business opportunities in e-commerce, and social, political, global, and ethical issues associated with e-commerce

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

Grade Mode: Standard Letter

CIS 5364. Data Warehousing and Mining.

Familiarizes students with current and emerging data warehousing and mining technologies that are likely to play a strategic role in business organizations. Topics include data mining techniques, data warehouse development life cycle, data warehouse navigation, data quality, and performance issues. Prerequisites: QMST 5334, QMST 2333 or equivalent

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

Grade Mode: Standard Letter

CIS 5368. Information Security.

This course covers the analysis, design, development, implementation, and maintenance of information security systems. Topics include legal, ethical, professional, personnel issues; risk management; technology; cryptography; and physical security

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

Grade Mode: Standard Letter

CIS 5370. Enterprise Resource Planning.

The use of information technology in integrating enterprises for operational control and strategic business intelligence is examined via Enterprise Resource Planning (ERP) applications in customer relationships management, accounting, finance, purchasing, production control, sales, marketing, and human resource management. Emphasizes managerial issues surrounding the need, selection, and implementation of ERP systems

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

Grade Mode: Standard Letter

CIS 5390A. Business Process Modeling.

A study of tools and techniques for analyzing requirements of business process oriented systems. The course emphasizes a model driven approach and its usage for developing information controls. Unified Modeling Language (UML) is introduced to specify the user/system interaction, business logic, and data storage

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

Course Attribute(s): Topics

Grade Mode: Standard Letter

CIS 5390B. Business Intelligence Project.

Development of a system used for the implementation of analytics to diverse areas of interest, including: marketing, financial risk analysis, quality management in manufacturing, health care management, and geographic information systems. Prerequisite: CIS 5355, CIS 5364

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

Course Attribute(s): Topics

Grade Mode: Standard Letter