

DEPARTMENT OF ACCOUNTING

McCoy Hall Room 431

Telephone: 512-245-2566 Fax: 512-245-7973

www.accounting.mccoy.txstate.edu (<http://www.accounting.mccoy.txstate.edu>)

Degree Program Offered

Bachelor of Business Administration (BBA), major in Accounting

Texas State is one of only 186 business schools worldwide (top 5%) to be accredited in both general business and accounting by the Association to Advance Collegiate Schools of Business (AACSB). AACSB Accreditation is known, worldwide, as the longest standing, most recognized form of specialized/professional accreditation an institution and its accounting programs can earn.

The McCoy College of Business Administration Department of Accounting is a student-centered learning community that prepares a diverse student population for professional success, creates and values research and other intellectual contributions, and provides service to the profession, university and community.

To accomplish our mission, the Department:

- Provides instruction and curricula emphasizing critical thinking, communication skills, and use of technology that prepare students for the changing accounting environment.
- Promotes strong conceptual foundations, technical skills, and ethical decision making and practices that prepare graduates for professional licensure, professional certification, and for future leadership roles in businesses and organizations.
- Engages in research and intellectual contributions that impact the practice of accounting, enhance the understanding of the accounting discipline, and improve the process of educating future accountants.
- Seeks to attract, develop, reward, and retain a diverse, student-oriented faculty with professional knowledge who are committed to excellence in teaching, scholarship, and service, and who participate in university governance.
- Strives to build and maintain professional relationships among students, alumni, the accounting profession, and other stakeholders.

The accounting curriculum provides a broad education in accounting theory, and practice with an appreciation for ethical decision making. Students completing the four year prescribed program of study earn the Bachelor of Business Administration degree with a major in accounting. Career options include accounting for corporations, industry, governmental, and other not-for-profit organizations.

To meet the educational requirements to take the Uniform CPA Examination in Texas current law requires 150 semester credit hours, including 30 hours of upper-division accounting (including a research course), and 24 hours of upper-division business courses (including business communications). Students may contact the Texas State Board of Public Accountancy at (512) 305-7800 or at <http://www.tsbpa.state.tx.us> to verify the educational requirements. These hours cannot be satisfied with the B.B.A. degree with a major in accounting alone.

The Department provides a 30 hour Master of Accountancy (M.Acy.) program which offers graduate level accounting courses that currently satisfy the accounting requirements to take the CPA exam in Texas. Students completing this graduate programs should experience greater opportunities for initial employment and career success. In addition to the career choices available to B.B.A. graduates, M.Acy. graduates position themselves for career opportunities in public accounting specializing in auditing, tax, or management consulting, corporate accounting, and accounting for nonprofit governmental organizations.

To make the transition from undergraduate to graduate easier, a Texas State Accounting major may apply for admittance to the M.Acy. program once the student has completed the following:

- at least 90 credit hours,
- at least 12 upper-level Accounting courses, and
- ACC 3313 and ACC 3314 with a grade of "B" or better.

All applicants to the M.Acy. program will provide the following:

- at least two completed reference forms,
- GMAT or GRE score, and
- an essay on the topic indicated in the application materials.

However, submission of the GMAT or GRE score and essay waiver may be optional for a Texas State Accounting major who:

1. has earned a 3.2 GPA or higher in the last 60 hours of coursework,
2. has earned a 3.4 GPA or higher in upper-level Accounting courses taken at Texas State and,
3. provides at least two completed reference forms from Texas State faculty.

For more information about graduate program requirements and the admission process, please consult the graduate catalog. To talk with a graduate academic advisor, students should contact the Accounting Department, (512) 245-2566, or go to McCoy Hall 431.

Bachelor of Business Administration (B.B.A.)

- Major in Accounting (<http://mycatalog.txstate.edu/undergraduate/mccoy-business-administration/accounting/accounting-bba>)

Bachelor of Business Administration (B.B.A)/Master of Accountancy (M.Acy)

- Major in Accounting (5-Year Integrated) (<http://mycatalog.txstate.edu/undergraduate/mccoy-business-administration/accounting/accounting-5year>)

Courses in Accounting (ACC)

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