Department of Accounting

McCoy Hall Room 431
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www.accounting.mccoy.txstate.edu

Our mission is to offer quality, student-centered accounting programs for undergraduate and graduate students. Our primary goal is to prepare students for careers in public accounting, industry, government, nonprofit, and other organizations. We strive to:

• Provide quality instruction and curricula that offer strong conceptual foundations and technical skills in accounting. Our programs emphasize critical thinking, ethical decision-making, technology usage, and communication skills. Our graduate programs augment the undergraduate degree and prepare graduates for professional careers in accounting including eligibility for licensure by State Boards of Public Accountancy.

• Engage in intellectual contributions in the areas of discipline-based scholarship, contributions to practice and learning and pedagogical research.

• Provide service to our department, college, university, and other academic organizations. This includes support of the accounting profession and accounting student organizations.

• Build and maintain professional relationships among students, alumni, the accounting profession, and other stakeholders.

The accounting curriculum provides a broad education in theory, ethics and practice. 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.

For a Bachelor of Business Administration with a major in accounting all students must achieve the following grade point averages for graduation:

1. A Texas State GPA of 2.00
2. A Business GPA of 2.25 (includes common business core, major(s), and restrictive/advanced electives)
3. A GPA of 2.0 in the minor(s); and
4. A Major GPA of 2.50.

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), 24 hours of upper-division related business courses (including business communications), and 3 hours of an approved ethics course. Students may contact the Texas State Board of Public Accountancy at (512) 305-7870 or at http://www.tsbpa.state.tx.us to verify the educational requirements. Although these hours may be satisfied with undergraduate courses, the Department provides a 33 hour Master of Accountancy (M.Acy.) program and a 36 hour Master of Science in Accounting and Information Technology (M.S.A.I.T.) program which offer graduate level accounting courses. Students completing one of these 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. and M.S.A.I.T. graduates position themselves for career opportunities in public accounting such as auditing, tax, and management consulting.

To make the transition from undergraduate to graduate easier, Texas State undergraduate students who are within 6 hours of completing their undergraduate program may apply for admission to any graduate business program. This allows a student to take graduate courses as appropriate in their last undergraduate semester. Students must complete their undergraduate program at the end of that semester. 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)

Information about graduate programs can be found in the Graduate Catalog (http://mycatalog.txstate.edu/graduate).

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
about Accounting in Organizations and Society


3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Credit/No Credit
about Financial Analysis and Accounting

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 1319 or equivalent or SAT Mathematics score of 580 to 800 or ACT Math (MP) score of at least 27.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
TCCN: ACCT 2301
about Introduction to Financial Accounting
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 1319 or equivalent.

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 with a grade of “C” or higher.

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 higher.

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 higher.

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; ACC 2362 with a grade of “C” or higher, and completion or concurrent enrollment in ACC 3313.

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 higher; CIS 3380.

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

ACC 3390A. 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.

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 4313. Internal Audit and Controls.
A study of the theory and practices relating to internal auditing. The course emphasizes the procedures used to evaluate and improve the effectiveness of risk management and control processes, including prevention and detection of fraud. Prerequisites: ACC 3314 and ACC 3385 with grades of “C” or higher.

3 Credit Hours, 3 Lecture Contact Hours, 0 Lab Contact Hours.
Course Attribute(s): Writing Intensive
Grade Mode: Standard Letter

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.

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

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.

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

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.

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

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.

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