

McCoy Hall Room 431  
 Telephone: 512-245-2566  
[www.accounting.mccoy.txst.edu](http://www.accounting.mccoy.txst.edu) (<http://www.accounting.mccoy.txst.edu>)

The McCoy College of Business Department of Accounting is dedicated to preparing our diverse student population to make a positive impact on society and to achieve professional success in a rapidly changing, data-driven business environment.

Graduates of the McCoy College of Business Department of Accounting programs enjoy careers in public accounting, industry, government, and not-for-profit organizations. Our programs instill a commitment to lifelong learning and professionalism, and an appreciation for leadership through service.

### Degree Programs Offered

Bachelor of Business Administration (B.B.A.), major in Accounting

The undergraduate accounting curriculum provides a broad education in accounting theory and practice with an appreciation for ethical decision making. Students completing the four-year program (120 credit hours) earn a Bachelor of Business Administration degree with a major in accounting. Career options include positions in corporations, government, and other not-for-profit organizations.

Integrated Program: B.B.A. major in Accounting/Master of Accountancy

Currently, the B.B.A. degree with a major in Accounting does not satisfy the educational requirements to become a Certified Public Accounting (CPA) in Texas under the educational pathway to the CPA; CPA candidates must earn 150 college credit hours. Of the 150 hours, 27 must be upper-division accounting courses (including a research course), and another 24 must be upper-division business courses (including business communication).\*

The Department provides the opportunity for B.B.A. students to enter a 30 hour Master of Accountancy (M.Acy.) program which offers graduate level accounting courses that, coupled with the undergraduate degree, currently satisfy the educational requirements to become a CPA in Texas via the educational pathway. In addition to the career choices available to B.B.A. graduates, M.Acy. graduates are better prepared for career opportunities in public accounting specializing in auditing, tax, or information technology.

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 Laurie.Brown@txstate.edu, the Accounting Department, (512-245-2566), or visit the Department of Accounting in McCoy Hall 431.

### AACSB Accreditation

The McCoy College of Business Accounting programs are 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.

\*Individuals interested in taking the CPA exam in Texas are encouraged to contact the Texas State Board of Public Accountancy at (512) 305-7800 or at <https://www.tsbpa.texas.gov> (<https://www.tsbpa.texas.gov/>) to verify the educational requirements to take the CPA exam in Texas.

## 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.**

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

**Grade Mode:** Standard Letter

### 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 [ISAN 1323 or CIS 1323 or AG 2390] and (MATH 1315 or MATH 1319 or MATH 1329 or MATH 2321 or MATH 2331 or MATH 2417 or MATH 2471 or HON 3391); all 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 ISAN 1323 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 3308. Survey of Income Tax.**

This course is 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 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 3323. Data Analytics for Accounting.**

This courses introduces students to the application of data analytics in accounting. The focus is on developing a data analytics mindset so that students can critically think through the planning, analysis, and interpretation of data analysis results before making and communicating a professional judgment or decision. Prerequisite: ACC 3305 with a grade of "B" 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 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 [ANLY 2333 or 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 ISAN 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 and ACC 3313 with grades 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 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