

Program Overview

The Master of Science (M.S.) degree with a major in Accounting and Information Technology is a cross-department curriculum comprised of accounting and information technology core courses, electives, and a prescribed accounting research elective. Applicants with undergraduate degrees in disciplines other than accounting or from a non-AACSB accredited university may be required to complete additional background coursework. The MSAIT program can be used to satisfy the 150-hour education requirement for the Certified Public Accountant (CPA) license in Texas.

- completed online application
 - \$55 nonrefundable application fee
- or
- \$90 nonrefundable application fee for applications with international credentials
 - baccalaureate degree from a regionally accredited university (Non-U.S. degrees must be equivalent to a four-year U.S. Bachelor's degree. In most cases, three-year degrees are not considered. Visit our International FAQs (<https://www.gradcollege.txst.edu/international/faqs.html>) for more information.)
 - official transcripts from **each institution** where course credit was granted
 - a competitive GPA in the last 60 hours of undergraduate course work (plus any completed graduate courses)
 - responses to specific essay questions
 - 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
 - **Before applying** to the program, applicants must have completed either: a minimum of ACC 3305 and ACC 3313 with a grade of "B" or better and at least 6 additional hours of upper level accounting courses from the following for a total of 12 upper level accounting hours: ACC 3314, ACC 3323, ACC 3365, ACC 3385, ACC 4313, ACC 3308 or a minimum of ACC 3313 and ACC 3314 with a grade of "B" or better and at least 6 additional hours of upper level accounting courses from the following for a total of 12 upper level accounting hours: ACC 3323, ACC 3365, ACC 3385, ACC 4313, ACC 3308.
 - Texas State undergraduate accounting majors with at least an overall 3.2 GPA and a 3.4 GPA in upper-level accounting courses 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 graduate program before completing additional upper level accounting courses.

Approved English Proficiency Exam Scores

Applicants are required to submit an approved English proficiency exam score that meets the minimum program requirements below unless they have earned a bachelor's degree or higher from a regionally accredited U.S. institution or the equivalent from a country on our exempt countries list (<http://www.gradcollege.txstate.edu/international/language.html#waliver>).

- official TOEFL iBT scores required with a 78 overall and minimum individual module scores of
 - 19 listening
 - 19 reading

- 19 speaking
- 18 writing
- official PTE scores required with 52 overall
- official IELTS (academic) scores required with a 6.5 overall and minimum individual module scores of 6.0
- official Duolingo scores required with a 110 overall
- official TOEFL Essentials scores required with an 8.5 overall

This program does **not** offer admission if the scores above are not met.

Degree Requirements

The Master of Science (M.S.) degree with a major in Accounting and Information Technology requires 30 semester credit hours.

MSAIT Program (30 hours total)

Code	Title	Hours
Leveling Courses		
(if needed, do not count towards 30 hours)		
ACC 2361	Introduction to Financial Accounting	
ACC 2362	Introduction to Managerial Accounting	
ACC 3305	Financial Accounting and Reporting ("B" or better required to continue)	
ACC 3308	Survey of Income Tax	
ACC 3313	Intermediate Accounting I	
ACC 3314	Intermediate Accounting II	
ACC 3385	Accounting Systems	
ACC 4313	Auditing and Internal Controls	
Required Courses		
		15
ACC 5323	Accounting Data Analytics	
ACC 5389	Corporate Governance and Ethics	
ACC 5366	Business Entity Taxation	
ISAN 5355	Database Management Systems	
ISAN 5368	Information Security	
Prescribed Electives		
Choose 3 hours from the following:		
ACC 5350	Professional Accounting Research	
	or ACC 5372 Tax Research	
Electives		
		12
Accounting Electives Choose 3-9 hours from the following:		
ACC 5316	Advanced Accounting	
ACC 5320	Auditing	
ACC 5350	Professional Accounting Research	
ACC 5352	Financial Statement Reporting and Analysis	
ACC 5355	IT Auditing	
ACC 5357	Regulation and Professionalism	
ACC 5362	Cost and Managerial Accounting Theory	
ACC 5369	Special Studies in Accounting	
ACC 5370	Internship in Accounting	
ACC 5372	Tax Research	
ACC 5373	Fraud Examination	
ACC 5375	Business Information Consulting	
ACC 5377	Partnership Taxation	

ACC 5378	Tax Practice, Procedures, Audits and Controversy
ACC 5680	Internship in Accounting
CIS Electives Choose 3-9 hours from the following:	
ISAN 5318	Information Technology in Digital Economy
ISAN 5358	Agile Project Management For Business Professionals
ISAN 5357	Computing for Data Analytics
ISAN 5360	E-Commerce: Strategies, Technologies, and Applications
ISAN 5364	Data Warehousing
ISAN 5369	Independent Study in Information Systems
ISAN 5370	Enterprise Resource Planning and Business Intelligence
ISAN 5378	Information Security Policies and Compliance
ISAN 5395	Internship in Information Systems
Total Hours	30

Comprehensive Examination Requirement

The MSAIT program requires satisfactory completion of a comprehensive portfolio that documents abilities acquired during the program. These abilities include: analytical and critical thinking skills to apply accounting knowledge; use of information technology, data analytics, and other analytical methods to evaluate accounting issues, form judgments, and communicate; and conceptualizing a complex issue into a coherent, informative, and persuasive written or oral statement. The portfolio is evaluated in its entirety and no partial credit is given. Detailed instructions and requirements for completing the portfolio are available on the MSAIT Canvas site. Students who do not successfully complete the portfolio within the required timeline will be dismissed from the program.

Masters level courses in Accounting, and Computer Information Systems: ACC, (p. 2) ISAN (p. 4)

Courses Offered

Accounting (ACC)

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 3313 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). Prerequisite: ACC 4313 with a grade of "B" or better. Corequisite: 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 5323. Accounting Data Analytics.

This course introduces students to the process of making decisions using data-driven techniques. Specifically, this course emphasizes question formulation, hypothesis development, data analysis, model building, and model testing using business case studies. Prerequisite: ACC 3313 with a grade of "C" 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. Corequisite: 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 4328 or ACC 3308] both with a grade of "B" 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 or the preceding business entities. Prerequisite: ACC 3313 and [ACC 4328 or ACC 3308] 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. Prerequisite: ACC 4328 or ACC 3308 with a grade of "B" or better. Corequisite: 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 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 or ACC 3308 or ACC 5366 with a grade of "B" 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. Prerequisites: ACC 3314 and [ACC 4328 or ACC 3308] both with a grade of "B" 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. Prerequisite: ACC 3313 with a grade of "B" or better. Corequisite: ACC 4313 with a grade 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 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 5390L. Exploring Accounting Oversight in Washington, D.C..

This course offers an immersive learning experience in Washington, D.C. The course bridges classroom theory with real-world practice, providing a holistic understanding of the regulatory landscape through exploration of the key institutions shaping the accounting profession. The core of the course consists of guided visits to these institutions. Prerequisite: ACC 4313 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 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

Information Systems (ISAN)**ISAN 5199B. Thesis.**

This course represents a student's continuing thesis enrollment. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

1 Credit Hour. 1 Lecture Contact Hour. 0 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Credit/No Credit

ISAN 5299B. Thesis.

This course represents a student's continuing thesis enrollment. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

2 Credit Hours. 2 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Credit/No Credit

ISAN 5318. Information Technology in Digital Economy.

This course provides an understanding of the issues in managing organizations' information assets. The course examines users' issues and challenges within the Information Technology (IT) management arena as part of a firm's business and IT strategy. The course provides frameworks and management principles that current or aspiring managers can employ with the challenges of implementing rapidly advancing technology. The focus is on managerial rather than technical issues. Prerequisite: B A 5351 with a grade of "C" or better.

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

Grade Mode: Standard Letter

ISAN 5355. Database Management Systems.

This course explores the concepts, principles, issues, and techniques for managing data resources using database management systems. Topics include techniques for analysis, design, and development of database systems, creating and using logical data models, database query languages, and procedures for evaluating management software. Students will develop a management information system.

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

Grade Mode: Standard Letter

ISAN 5357. Computing for Data Analytics.

This course focuses on fundamentals of programming. Students will learn to design and implement applications, and programmatically handle a variety of data management functionalities.

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

Grade Mode: Standard Letter

ISAN 5358. Agile Project Management For Business Professionals.

This course provides an in-depth study of the project management body of knowledge as applied to Information Technology, emphasizing Agile methodologies and the processes of managing scope, costs, schedules, quality, and risks. Topics Include program management, system planning and design methodologies, material & capacity requirements, human, cultural, & international issues, and their impact on the organization.

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

Grade Mode: Standard Letter

ISAN 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 ecommerce.

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

Grade Mode: Standard Letter

ISAN 5364. Data Warehousing.

This course allows students to familiarize with current and emerging data warehousing technologies that play a strategic role in business organizations. Topics include data warehouse development life cycle, data warehouse navigation, data quality, and performance issues.

Prerequisite: ISAN 5355 with a grade of "C" or better.

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

Grade Mode: Standard Letter

ISAN 5367. Machine Learning.

This course focuses on deriving actionable knowledge from data using algorithms and industry standard tools. Topics covered are the complete process, key technologies, core machine learning algorithms, and programming used for business intelligence. Prerequisite: ISAN 5357 and ANLY 5336 both with grades of "C" or better.

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

Grade Mode: Standard Letter

ISAN 5368. Information Security.

This course covers the analysis, design, development, implementation, and maintenance of information security systems in communication networks. Topics include legal, ethical, professional, and personnel issues, concepts, theories, and processes of risk management, technology; cryptography theory and practice; and physical and hardware security.

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

Grade Mode: Standard Letter

ISAN 5369. Independent Study in Information Systems.

This course focuses on individual in-depth research. Students, in consultation with a faculty member, choose a selected area of study in Information Systems and work independently on a specialized project. Course may be repeated with approval of department chair. 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

ISAN 5370. Enterprise Resource Planning and Business Intelligence.

This course uses information technology integrations in enterprises for operational control and 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

ISAN 5371. Accounting Information Systems and Controls.

This course examines accounting information systems and controls and their role in the current technology-intensive business environment. Emphasis is placed on contemporary technology and applications, information technology and business information systems assessments, design of internal controls to satisfy regulation and policy requirements, control concepts, theories, and processes, information systems auditing, systems development life cycle, and information structure, data transfer, and transaction cycles. Prerequisite: ACC 3313 or ACC 5361 either with a grade of "C" or better.

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

Grade Mode: Standard Letter

ISAN 5378. Information Security Policies and Compliance.

This course focuses on the technology and managerial issues related to information policies, regulations, and compliance that assure confidentiality, integrity, and availability of data and computer systems. Topics include information security policy, regulations, laws, standards, framework, compliance, and governance. Prerequisite: ISAN 5368 with a grade of "C" or better.

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

Grade Mode: Standard Letter

ISAN 5390A. Introduction to Design Thinking.

This course provides an overview and hands-on introduction to Design Thinking and the human-centered design process. Topics include an introduction, defining the problem, ideation, and concept generation, prototyping & testing, refining, and launching.

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

Course Attribute(s): Exclude from 3-peat Processing|Topics

Grade Mode: Standard Letter

ISAN 5395. Internship in Information Systems.

This course provides students with opportunities for experiential learning by contributing to a computer information systems project. The course enables integration of professional and academic experience through internship with an external employer. Prerequisite: Instructor approval.

3 Credit Hours. 1 Lecture Contact Hour. 20 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Credit/No Credit

ISAN 5399A. Thesis.

This course represents a student's initial thesis enrollment. No thesis credit is awarded until the student has completed their thesis. Graded on a credit (CR), progress (PR), no-credit (F) basis.

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

Grade Mode: Credit/No Credit

ISAN 5399B. Thesis.

This course represents a student's continuing thesis enrollment. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

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

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Credit/No Credit

ISAN 5599B. Thesis.

This course represents a student's continuing thesis enrollment. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

5 Credit Hours. 9 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Credit/No Credit

ISAN 5999B. Thesis.

This course represents a student's continuing thesis enrollment. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

9 Credit Hours. 9 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Credit/No Credit