Department of Accounting

Mission Statement

The mission of the Department of Accounting is to advance accounting knowledge and practice through excellence in accounting education, high-impact research, and relevant continuing education and professional outreach activities that serve the constituents of the department in the state, nation, and globally.

All graduate programs in Accounting are separately accredited by AACSB International—The Association to Advance Collegiate Schools of Business—and conform to recommended guidelines.

- Five-Year (150-Hour) Professional Accounting Program (p. 1)
- Master of Accountancy (MACY) (p. 1)
- Ph.D. in Accounting (p. 2)

Five-Year (150-Hour) Professional Accounting Program

The Five-Year Professional Accounting Program is a 3/2 degree program. Undergraduate accounting majors should apply for admission to the program during the second semester of their junior year (the semester in which they are taking Intermediate Accounting II). Once admitted, these students are allowed to take graduate courses while, technically, undergraduate students. Students admitted to the 150-hour program will be reclassified from undergraduate to graduate student status when they have completed 120 semester credit hours of coursework toward their degree. In this program, the degree plan for the Bachelor of Business Administration (B.B.A.) in Accounting is combined with that of the Master of Accountancy (MACY). The advantage of the program is that it allows accounting majors to spread the graduate courses required for the MACY degree over the fourth and fifth years of the 150-hour program. Upon successful completion of the 150-hour program, students will be simultaneously awarded the B.B.A. in Accounting and the Master of Accountancy degrees.

Admission Criteria

To be admitted to the Five-Year (150-Hour) Professional Accounting Program, students must meet the following criteria:

1. be a declared accounting major
2. have an overall grade point average of 3.0, a grade point average of 3.0 in accounting courses taken, and an acceptable score on the Graduate Management Admission Test (GMAT)
3. have completed a minimum of 6 semester credit hours of upper-level undergraduate accounting courses including ACC 3023 Intermediate Accounting I.

In addition, the student must have completed at least 12 semester credit hours of upper-level undergraduate accounting courses by the end of the first semester following admission into the program.

Master of Accountancy Degree

The Master of Accountancy (MACY) degree is designed to accommodate applicants with a degree in any field. Applicants must complete the equivalent of a B.B.A. degree in accounting from an accredited institution or must enroll in the MACY leveling courses plus certain accounting courses set out by the Director of Masters’ Programs in Accounting. Students whose background is in business but who have completed MACY leveling courses or their equivalents seven or more years before entering the program may be required by the MACY Admissions Committee to successfully complete or test out of the MACY leveling courses. MACY leveling courses may be taken simultaneously with the MACY requirements, subject to course prerequisites and approval of the Director of Masters’ Programs in Accounting.

Program Admission Requirements

In order to be unconditionally admitted to the MACY program, applicants must meet University-wide graduate admission requirements. In addition, applicants are considered on the basis of demonstrated potential for success in graduate study in accounting and/or taxation as indicated by a combination of prior academic achievement, Graduate Management Admission Test (GMAT) scores, a personal statement, and other relevant factors.

A completed set of application material will include the following:

- completed application form
- transcripts from all universities attended
- official Graduate Management Admission Test (GMAT) scores
- personal statement
- current résumé with data regarding employment and other relevant experience (optional)
- letters of reference (optional).

Applicants are evaluated by the MACY Admissions Committee based on the above set of application materials. Those who do not meet the requirements for unconditional admission may be considered for admission on a conditional or probationary basis. Admission deficiencies, which do not count toward degree requirements, must be removed before enrolling for the last semester before graduation.

The following MACY leveling courses or their equivalents are required for students with undergraduate curriculum deficiencies; however, no credit for these courses will count toward the MACY degree requirements:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 2013</td>
<td>Principles of Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 2033</td>
<td>Principles of Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACC 3023</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 3033</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACC 3043</td>
<td>Federal Income Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACC 3113</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACC 4013</td>
<td>Principles of Auditing</td>
<td>3</td>
</tr>
<tr>
<td>BLW 3013</td>
<td>Business Law</td>
<td>3</td>
</tr>
<tr>
<td>ECO 2013</td>
<td>Introductory Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECO 2023</td>
<td>Introductory Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>FIN 3013</td>
<td>Principles of Business Finance</td>
<td>3</td>
</tr>
<tr>
<td>IS 3003</td>
<td>Principles of Information Systems for Management</td>
<td>3</td>
</tr>
<tr>
<td>MGT 3013</td>
<td>Introduction to Organization Theory, Behavior, and Management</td>
<td>3</td>
</tr>
<tr>
<td>MKT 3013</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>MS 3043</td>
<td>Business Statistics with Computer Applications II</td>
<td>3</td>
</tr>
</tbody>
</table>
Degree Requirements

The minimum number of semester credit hours required for this degree, exclusive of coursework or other study required to remove admission deficiencies, is 30.

All candidates must complete the following:

A. Theoretical Foundations
ACC 6003 Managerial Accounting Theory
ACC 6013 Financial Accounting Theory

B. Core Courses
ACC 5163 Ethics and Accountant’s Professional Responsibility
ACC 5823 Governmental and Not-for-Profit Accounting
ACC 5863 Advanced Financial Accounting
ACC 6073 Advanced Corporate Taxation

*Students who earn a grade of “B” or better in this course will satisfy the comprehensive examination requirement for the MACY degree.

C. Track Electives
12 semester credit hours of graduate track electives approved by the Graduate Advisor of Record and the Chair of the Department of Accounting. Students may choose to focus their graduate study in one of five tracks through their choice of these 12 hours. Tracks include financial accounting/auditing, taxation, data analytics/information security, healthcare accounting, and general studies.

Total Credit Hours 30

Doctor of Philosophy Degree in Accounting

The College of Business offers opportunities for advanced study and research leading to the Doctor of Philosophy degree in Accounting. The Ph.D. in Accounting is awarded to candidates who have displayed an in-depth understanding of the subject matter and demonstrated the ability to make an original contribution to knowledge in their field of specialty.

The regulations for this degree comply with the general University regulations (refer to Chapter 2, General Academic Regulations, and Chapter 5, Doctoral Degree Regulations).

Admission Requirements

Applicants must have a bachelor’s degree from an accredited university. The Ph.D. Program Committee in the major areas will evaluate applicants to the Ph.D. program based on several factors, including academic achievement, standardized test scores, employment history, a personal statement, letters of recommendation, and possibly an interview. All applicants must submit the following material for evaluation:

- official transcripts of all undergraduate and graduate coursework completed
- Graduate Management Admission Test (GMAT) scores or Graduate Record Examination (GRE) scores from a recent (no more than five years old) administration of the examination
- three letters of recommendation from academic or professional sources familiar with the applicant’s background
- a résumé or curriculum vitae and a statement of academic interests and goals

- international students must also submit a score of at least 550 on the Test of English as a Foreign Language (TOEFL). TOEFL scores may not be more than two years old.

Candidates who do not possess a master’s degree in a business or business-related discipline with sufficient quantitative rigor are required to complete a program consisting of a minimum of 84 semester credit hours. The Ph.D. Program Committee for the major area discipline will determine a degree program for each candidate based upon that candidate’s particular background. Candidates whose backgrounds are determined to be insufficient may be directed to take additional background or leveling courses (See sections A, B, and C of the Program of Study below) before proceeding to the program’s required courses. Candidates who enter the program with the appropriate prior graduate coursework may be waived from some or all of the background requirements (sections A, B, and C).

Admission normally includes appointment to a teaching assistantship, research assistantship, or research fellowship. The Ph.D. Program Committee, comprised of members selected from the graduate faculty, is responsible for advising students.

Degree Requirements for Students that have not Obtained a Master’s Degree

The degree requires a minimum of 84 semester credit hours beyond the bachelor’s degree.

No course for which a grade of less than “C” was earned can be applied to the Doctoral degree program and no more than two courses with a grade of “C” may be applied to the program.

Program of Study

A. M.B.A. Core Courses

This requirement may be met by a master’s degree in business or business-related discipline. If a student does not have the appropriate graduate degree, a minimum of three courses (9 semester credit hours) outside of the student’s major discipline must be taken from the following list:

ACC 5023 Accounting Analysis for Decision Making
ECO 5023 Managerial Economics
FIN 5023 Financial Management
MGT 5043 Management and Behavior in Organizations
MGT 5253 Ethics and Globalization
MGT 5903 Strategic Management and Policy
MKT 5023 Marketing Management
MS 5023 Decision Analysis and Production Management

The Ph.D. Program Committee may consider the approval of transferring some or all of the credit hours of this requirement based on prior graduate coursework.

B. Discipline background courses (5000-level courses or higher) in the major field or in a field directly related to (or relevant for) the major field (9 semester credit hours).

The Ph.D. Program Committee may consider the approval of transferring up to 9 credit hours of this requirement based on prior graduate coursework.

C. Required Course

GBA 7103 Doctoral Teaching Seminar

D. Statistics and Research Methodology

18
18 semester credit hours of 6000- or 7000-level courses in Statistics, Research Methods, Management Science, or associated Economics courses as approved by the Ph.D. Program Committee. Courses include but are not limited to:

- ECO 6013  Microeconomic Theory
- ECO 6103  Econometrics and Business Forecasting
- ECO 6113  Mathematical Economics
- GBA 7013  Research Methods I
- GBA 7023  Research Methods II
- MS 7033  Applications in Causal Structural Modeling
- STA 6923  Advanced Statistical Learning/Data Mining
- STA 7013  Advanced Applied Business Statistical Methods
- STA 7023  Applied Linear Statistical Models
- STA 7033  Multivariate Statistical Analysis

**E. Major Area Coursework** 21

1. PhD Level Courses (12 semester credit hours)
   - ACC 7013  Seminar in Empirical Research in Accounting
   - ACC 7053  Current Topics in Accounting Research
   - ACC 7113  Seminar in Financial Accounting Theory
   - ACC 7123  Seminar in Managerial Accounting Theory

2. Directed Electives (9 semester credit hours)
   - ACC 7043  Archival-Based Research Methods in Accounting

6 semester credit hours of graduate-level ACC courses as approved by the Ph.D. Program Committee.

**F. Free elective** 3

One course to be approved by the Ph.D. Program Committee. The course may be from within or outside the College of Business and must be at the graduate level.

**G. Doctoral Research** 9

This requirement is met by doctoral research coursework.

- ACC 7211  Doctoral Research
- ACC 7212  Doctoral Research
- ACC 7213  Doctoral Research
- ACC 7215  Doctoral Research
- ACC 7216  Doctoral Research

**H. Doctoral Dissertation** 12

The initial Program of Study must be approved by the Ph.D. Program Committee and must be submitted to the Dean of the Graduate School for final approval.

- ACC 7311  Doctoral Dissertation
- ACC 7312  Doctoral Dissertation
- ACC 7313  Doctoral Dissertation
- ACC 7314  Doctoral Dissertation
- ACC 7315  Doctoral Dissertation

Total Credit Hours 84

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**Degree Requirements for Students that have Obtained a Master's Degree**

The degree requires a minimum of 66 semester credit hours beyond the master’s degree.

No course for which a grade of less than “C” was earned can be applied to the Doctoral degree program and no more than two courses with a grade of “C” may be applied to the program.

**Program of Study**

**A. Required Course** 3

- GBA 7103  Doctoral Teaching Seminar

**B. Statistics and Research Methodology** 18

18 semester credit hours of 6000- or 7000-level courses in Statistics, Research Methods, Management Science, or associated Economics courses as approved by the Ph.D. Program Committee. Courses include but are not limited to:

- ECO 6013  Microeconomic Theory
- ECO 6103  Econometrics and Business Forecasting
- ECO 6113  Mathematical Economics
- GBA 7013  Research Methods I
- GBA 7023  Research Methods II
- MS 7033  Applications in Causal Structural Modeling
- STA 6923  Advanced Statistical Learning/Data Mining
- STA 7013  Advanced Applied Business Statistical Methods
- STA 7023  Applied Linear Statistical Models
- STA 7033  Multivariate Statistical Analysis

**C. Major Area Coursework** 21

1. PhD Level Courses (12 semester credit hours)
   - ACC 7013  Seminar in Empirical Research in Accounting
   - ACC 7053  Current Topics in Accounting Research
   - ACC 7113  Seminar in Financial Accounting Theory
   - ACC 7123  Seminar in Managerial Accounting Theory

2. Directed Electives (9 semester credit hours)
   - ACC 7043  Archival-Based Research Methods in Accounting

6 semester credit hours of graduate-level ACC courses as approved by the Ph.D. Program Committee.

**D. Free elective** 3

One course to be approved by the Ph.D. Program Committee. The course may be from within or outside the College of Business and must be at the graduate level.

**E. Doctoral Research** 9

This requirement is met by doctoral research coursework.

- ACC 7211  Doctoral Research
- ACC 7212  Doctoral Research
- ACC 7213  Doctoral Research
- ACC 7215  Doctoral Research
- ACC 7216  Doctoral Research

**F. Doctoral Dissertation** 12

The initial Program of Study must be approved by the Ph.D. Program Committee and must be submitted to the Dean of the Graduate School for final approval.

- ACC 7311  Doctoral Dissertation
- ACC 7312  Doctoral Dissertation
- ACC 7313  Doctoral Dissertation
- ACC 7314  Doctoral Dissertation
- ACC 7315  Doctoral Dissertation
Advancement to Candidacy

Advancement to candidacy requires a student to complete University and program requirements and to pass a written qualifying examination following completion of course requirements in the candidate’s major field of study. The examination is administered by the Ph.D. Program Committee. No more than two attempts to pass qualifying examinations are allowed. Results of the written and oral examinations must be reported to the Ph.D. Program Committee, the Dean of the College, and the Dean of the Graduate School. Admission into the doctoral program does not guarantee advancement to candidacy.

Dissertation

Candidates must demonstrate the ability to conduct independent research by completing and defending an original dissertation. The research topic is determined by the student in consultation with his or her supervising professor. A Dissertation Committee, selected by the student and supervising professor, guides and critiques the candidate’s research. The completed dissertation must be formally presented to and approved by the Dissertation Committee.

Following an open presentation of the dissertation findings, the Dissertation Committee conducts a closed meeting to determine the adequacy of the research and any further requirements for completion of the dissertation. Results of the meeting must be reported to the Dean of the College and to the Dean of the Graduate School.

Awarding of the degree is based on the approval of the Dissertation Committee, approved by the Dean. The UTSA Dean of the Graduate School certifies the completion of all University-wide requirements.