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 Degree (p. 1)
• Doctor of Philosophy Degree in Business Administration with an Emphasis 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 Coordinator of Graduate 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 Coordinator of Graduate 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
• a personal statement
• a 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 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>Credits</th>
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<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 3014</td>
<td>Principles of Business Finance</td>
<td>4</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>
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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

<table>
<thead>
<tr>
<th>Course</th>
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<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>ACC 6003</td>
<td>Managerial Accounting Theory</td>
<td>3</td>
</tr>
<tr>
<td>ACC 6013</td>
<td>Financial Accounting Theory</td>
<td>3</td>
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</tbody>
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B. Disciplinary Focus

12 semester credit hours of graduate electives in accounting or taxation, approved by the Coordinator of Graduate Programs in Accounting. Students may choose to focus their graduate study in one of four different areas through their choice of these 12 hours. Focus areas include taxation, audit services, financial accounting and managerial accounting. See the graduate advisors or the Coordinator of Graduate Programs in Accounting to discuss these options.

C. Electives

9 semester credit hours of graduate electives in accounting, taxation, finance, or information systems approved by the Coordinator of Graduate Programs in Accounting.

D. Accounting Capstone

ACC 6993 Integrative Seminar in Accounting (Students who earn a grade of “B” or better in this course will satisfy the comprehensive examination requirement.) 3

Total Credit Hours 30

Doctor of Philosophy Degree in Business Administration with an Emphasis in Accounting

The College of Business offers opportunities for advanced study and research leading to the Doctor of Philosophy degree in Business Administration with an emphasis in Accounting. See Ph.D. in Business Administration requirements (http://catalog.utsa.edu/graduate/business/#degreestext) in this catalog for a detailed description of the general requirements for the Ph.D. degree. The Doctoral Studies Committee of the Department of Accounting will advise students admitted to the program who pursue a Ph.D. in Business Administration with an emphasis in Accounting.

To satisfy the Major Area Coursework for the accounting emphasis, a student must complete 12 semester credit hours chosen from Ph.D. level courses and 9 hours of directed electives.

A. Ph.D. level courses

Select 12 credits from the following:

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>ACC 7013</td>
<td>Seminar in Empirical Research in Accounting</td>
<td></td>
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<tr>
<td>ACC 7053</td>
<td>Current Topics in Accounting Research</td>
<td></td>
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<tr>
<td>ACC 7113</td>
<td>Seminar in Financial Accounting Theory</td>
<td></td>
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<tr>
<td>ACC 7123</td>
<td>Seminar in Managerial Accounting Theory</td>
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</table>

B. Directed Electives

ACC 7043 Archival-Based Research Methods in Accounting 3

Graduate-level courses in major area as approved by the Doctoral Studies Committee 6

Total Credit Hours 21

Accounting (ACC) Courses

ACC 5003. Financial Accounting Concepts. (3-0) 3 Credit Hours.
An intensive study of accounting as a tool to communicate financial information for planning, analyzing, and controlling business enterprises directed toward decision making.

ACC 5023. Accounting Analysis for Decision Making. (3-0) 3 Credit Hours.
Prerequisite: ACC 5003 or an equivalent. The study of accounting and its uses by management in the decision-making process.

ACC 5163. Ethics and Accountant’s Professional Responsibility. (3-0) 3 Credit Hours.
A study of the role of a professional accountant; codes of accountants; ethical decision making; and the legal, regulatory and social environment in which an accountant makes decisions. This is a non-accounting graduate course.

ACC 5513. Fundamentals of Information Assurance. (3-0) 3 Credit Hours.
Prerequisite: Graduate standing. This course examines the principles of information assurance. Topics will include protecting networks, intrusion detection, digital forensics, and supervisory control and data acquisition. Application to business environments will be emphasized. (Same as IS 5513. Credit cannot be earned for both ACC 5513 and IS 5513.)

ACC 5813. Advanced Auditing. (3-0) 3 Credit Hours.
Prerequisite: ACC 4013 or an equivalent. A study of specialized areas of auditing. Topics may vary depending upon current professional controversies.

ACC 5823. Governmental and Not-for-Profit Accounting. (3-0) 3 Credit Hours.
Prerequisite: ACC 3023 or an equivalent. A study of accounting principles and practices of state and local governments and not-for-profit organizations.

ACC 5863. Advanced Financial Accounting. (3-0) 3 Credit Hours.
Prerequisite: ACC 3033 or an equivalent. A study of specialized areas of financial accounting. Topics may vary depending upon current professional controversies.

ACC 5883. Fraud Examination and Forensic Accounting. (3-0) 3 Credit Hours.
Prerequisite: ACC 4013 or an equivalent. A study of fraud, including risk factors, prevention techniques, characteristics of common schemes, fraud detection processes and tools, and the use of accounting, auditing and other procedures in fraud investigation and resolution. (Same as FIN 5813. Credit cannot be earned for both ACC 5913 and FIN 5813.)
ACC 5923. Systems Auditing. (3-0) 3 Credit Hours.
Prerequisite: ACC 5813 or an equivalent. Addresses special problems in auditing information technology. Introduces the concepts and principles of auditing accounting information systems including the control environment, general and application controls, and controls in a real-time IT environment. Provides an understanding of the basics of IT audit planning, control assessment, evidence gathering and evaluation, and communication of audit findings. Enables students to become familiar with the IT auditing profession, professional associations, IT audit certification, and IT audit resources available online. Examines the role of IT assurance, especially as it relates to electronic commerce (“e-commerce”), and the likely future development path of Web-based transaction processing and information reporting.

ACC 5943. Financial Statement Analysis. (3-0) 3 Credit Hours.
Prerequisites: ACC 3033 and FIN 5633 or an equivalent. The processes by which the economic information contained within financial statements is interpreted and used to evaluate historical performance and project future performance of the firm. Topics include hidden assets and liabilities, earnings quality, liquidity and cash flows. (Same as FIN 5943. Credit cannot be earned for both ACC 5943 and FIN 5943.)

ACC 6003. Managerial Accounting Theory. (3-0) 3 Credit Hours.
Prerequisite: ACC 3023 or an equivalent. Advanced study of the applications of managerial accounting, including cost analysis, variance analysis, pricing decisions, transfer pricing, and budgeting. Research into accounting literature, with the objective of critically evaluating the present status and future course of accounting thought.

ACC 6013. Financial Accounting Theory. (3-0) 3 Credit Hours.
Prerequisite: ACC 3033 or an equivalent. A study of the nature of accounting and the nature of theory, and a critical analysis of the history of the development of Generally Accepted Accounting Principles. Research into accounting literature, with the objective of critically evaluating the present status and future course of accounting thought.

ACC 6043. Tax Research. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. An in-depth study of how to find answers to tax questions. Students will become acquainted with various tax materials in the library and their use, including tax services, case reports, and IRS publications.

ACC 6053. Estate, Trust, and Gift Taxation. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. Emphasis on estate and gift planning and income taxation of trusts and estates. Taxation of gratuitous transfers under the Federal Estate and Gift Tax Codes including inter vivos gifts, marital deduction, powers of appointment, retained interest, the concept of distributable net income, fiduciary taxation, and the concept of an estate.

ACC 6073. Advanced Corporate Taxation. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. A study of federal income taxation of corporations and shareholders, which includes formation, distributions, penalty taxes, reorganization, and consolidations.

ACC 6083. Special Topics in Tax Practice. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. Advanced case studies of tax audits, administrative appeals, settlement technique, appellate jurisdiction, choosing forums, ruling and technical requests, civil litigation, collection process, offers in compromise, interest and civil penalties, indirect methods of proof, and criminal penalties.

ACC 6103. International Taxation. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. A study of the issues involved in the taxation of multinational corporations and international trade partners.

ACC 6113. Flow Through Entities. (3-0) 3 Credit Hours.
Prerequisite: ACC 3043 or an equivalent. A study of the special tax attributes of partnerships, S-corporations, limited liability companies, and limited liability partnerships including formation, operation, distribution, and dissolution.

ACC 6203. Seminar in International Accounting. (3-0) 3 Credit Hours.
Prerequisite: ACC 3023 or an equivalent or approval of the instructor. An analysis of the issues involved in accounting for multinational corporations, including historical and cultural influences on accounting standards and practice in financial reporting, management accounting, and audit/assurance. The course includes an overview of International Financial Accounting Standards (IFRS) and a comparison of IFRS to U.S. GAAP.

ACC 6703. Introduction to Data Mining. (3-0) 3 Credit Hours.
Prerequisite: ACC 4013 or an equivalent. This course introduces the fundamental data mining concepts and techniques that are applicable to business research. The course covers basic skills required to assemble analyses for both pattern discovery and predictive modeling. It provides extensive hands-on instruction using data mining software. This course is open to all graduate students. (Same as IS 6703. Credit cannot be earned for both ACC 6703 and IS 6703.)

ACC 6763. Legal and Tax Strategies for Not-For-Profit Organizations. (3-0) 3 Credit Hours.
Prerequisite: ACC 5003, an equivalent, or consent of the instructor. Overview of taxation and related legal issues affecting the healthcare industry. Topics include tax-exempt organizations, community benefit standards, choice of organizational form, and tax planning strategies for healthcare organizations and professionals. (Same as BOH 6763. Credit cannot be earned for both ACC 6763 and BOH 6763.)

ACC 6773. Seminar in Medicare Regulation. (3-0) 3 Credit Hours.
Prerequisite: ACC 5003, an equivalent, or consent of the instructor. Seminar in Medicare covered services, payment systems and compliance for healthcare providers. Emphasis is on understanding the role of Medicare in the American healthcare system, and developing the technical skills to identify and research problems in Medicare payments. Topics include Medicare administration and covered services, Part A hospital insurance benefits, Part B supplementary medical insurance benefits, Part C Medicare Advantage benefits, Part D prescription drug benefits, exclusions from coverage, provider payment rules, fraud & abuse, recovery audits, physician self-referral, anti-dumping rules, claims & appeals, and managed care plans. Includes practical experience using online research software, a comprehensive Medicare hospital cost report, and professional cost reporting software. (Same as BOH 6773. Credit cannot be earned for both ACC 6773 and BOH 6773.)

ACC 6783. Accounting for Healthcare Organizations. (3-0) 3 Credit Hours.
Prerequisite: ACC 5003, an equivalent, or consent of the instructor. A seminar on financial and managerial accounting in for-profit and nonprofit healthcare organizations. Accounting issues related to strategic decision-making in health service production, financing, and investment will be emphasized throughout the course. Topics include the healthcare accounting and financial environment, revenue and expense recognition, balance sheet valuations, ratio analysis, cost accounting, performance measurement, variance analysis, physician compensation and practice valuation, tax-exemption issues, mergers, and disclosure requirements. Special attention is given to the financial implications of third-party payment systems and accounting analyses for physician practices. Includes practical experience using actual healthcare case materials. (Same as BOH 6783. Credit cannot be earned for both ACC 6783 and BOH 6783.)
ACC 6943. Accounting Internship. (0-0) 3 Credit Hours.
Prerequisites: Graduate standing, 15 semester credit hours of upper-
division accounting, or an equivalent. Internship must be approved
in advance by the Internship Coordinator and the Graduate Advisor
of Record. Supervised full- or part-time off-campus training in public
accounting, industry, or government. Individual conferences and written
reports required. Cannot be repeated for credit. (Credit cannot be earned
for both ACC 6943 and ACC 6823.)

ACC 6953. Independent Study. (0-0) 3 Credit Hours.
Prerequisites: Graduate standing and written permission of the instructor
and the student’s Graduate Advisor of Record (forms available from the
department office). Independent reading, research, discussion, and/
or writing under the direction of a graduate faculty member. May be
repeated for credit, but not more than 6 hours, regardless of discipline,
will apply to the degree.

ACC 6961. Comprehensive Examination. (0-0) 1 Credit Hour.
Prerequisite: Approval of the appropriate committee on graduate studies
to take the Comprehensive Examination. Independent study course
for the purpose of taking the Comprehensive Examination. May be
repeated as many times as approved by the Committee on Graduate
Studies. Enrollment is required each term in which the Comprehensive
Examination is taken if no other courses are being taken that term. The
grade report for the course is either “CR” (satisfactory performance on the
Comprehensive Examination) or “NC” (unsatisfactory performance on the
Comprehensive Examination).

ACC 6973. Special Problems. (3-0) 3 Credit Hours.
Prerequisite: Consent of instructor. An organized course offering the
opportunity for specialized study not normally or not often available as
part of the regular course offerings. Special Problems courses may be
repeated for credit when the topics vary, but not more than 6 hours,
regardless of discipline, will apply to the degree.

ACC 6993. Integrative Seminar in Accounting. (3-0) 3 Credit Hours.
Prerequisites: Completion of at least 18 semester credit hours of
graduate coursework that applies to the MACY degree and approval of
the Graduate Advisor of Record. A focus on the integration of financial
accounting, auditing, managerial accounting and systems in assessing
their relationships individually and collectively to business decision-
making. Emphasizes the use of case studies and consideration of current
business and accounting issues to demonstrate the link between various
functional areas of accounting.

ACC 7013. Seminar in Empirical Research in Accounting. (3-0) 3
Credit Hours.
Prerequisites: Consent of instructor and admission to the Ph.D. program.
An exploration of accounting research that employs observational, data-
analytical methodology as means for theory development and validation,
with emphasis on positive, empirical studies related to auditing, financial
markets, and international accounting issues.

ACC 7043. Archival-Based Research Methods in Accounting. (3-0) 3
Credit Hours.
Prerequisites: Consent of instructor and admission to the Ph.D. program.
Examination of quasi-experimental research designs and methods as
used in archival-based accounting research. Provides students the
opportunity to develop a foundation for performing research related to
Ph.D. seminar project, academic research and scholarly papers. Includes
partial or complete replications of published archival-based research
papers.

ACC 7053. Current Topics in Accounting Research. (3-0) 3 Credit
Hours.
Prerequisites: Consent of instructor and admission to the Ph.D. program.
Seminar in current accounting research topics. Topics will vary. May
be repeated for credit, but not more than 6 hours may be applied to the
Doctoral degree.

ACC 7113. Seminar in Financial Accounting Theory. (3-0) 3 Credit
Hours.
Prerequisites: Consent of instructor and admission to the Ph.D. program.
This course focuses on accounting information reported to user groups
outside the firm and is designed to introduce students to a number of
substantive topics in empirical accounting research. Emphasis is
placed on familiarizing students with the theories underlying financial
accounting research, the nature of the research questions commonly
addressed in empirical research, and the methods used to address those
research questions. Topics include the earnings-return relation, financial
reporting standard setting, information content of accounting disclosures,
use of accounting information in contracting, and the relation between
accounting information and firm value.

ACC 7123. Seminar in Managerial Accounting Theory. (3-0) 3 Credit
Hours.
Prerequisites: Consent of instructor and admission to the Ph.D. program.
A study of the accumulation, analysis, and interpretation of accounting
data relevant to purposes of managerial decision making, profit planning,
and control. Emphasis is placed on familiarizing students with the
theories underlying cost/managerial accounting research, the nature
of the research questions commonly addressed in cost/managerial
accounting research, and the methods used to address those questions.
A number of paradigms employed by researchers to study the use of
accounting data within organizations will be discussed, including the
application of mathematics and statistics to accounting analysis.

ACC 7211. Doctoral Research. (0-0) 1 Credit Hour.
May be repeated for credit, but not more than 24 hours may be applied to
the Doctoral degree.

ACC 7212. Doctoral Research. (0-0) 2 Credit Hours.
May be repeated for credit, but not more than 24 hours may be applied to
the Doctoral degree.

ACC 7213. Doctoral Research. (0-0) 3 Credit Hours.
May be repeated for credit, but not more than 24 hours may be applied to
the Doctoral degree.

ACC 7215. Doctoral Research. (0-0) 5 Credit Hours.
May be repeated for credit, but not more than 24 hours may be applied to
the Doctoral degree.

ACC 7216. Doctoral Research. (0-0) 6 Credit Hours.
May be repeated for credit, but not more than 24 hours may be applied to
the Doctoral degree.

ACC 7311. Doctoral Dissertation. (0-0) 1 Credit Hour.
Prerequisite: Admission to candidacy for Doctoral degree in Business
Administration. May be repeated for credit, but not more than 12 hours
may be applied to the Doctoral degree.

ACC 7312. Doctoral Dissertation. (0-0) 2 Credit Hours.
Prerequisite: Admission to candidacy for Doctoral degree in Business
Administration. May be repeated for credit, but not more than 12 hours
may be applied to the Doctoral degree.

ACC 7313. Doctoral Dissertation. (0-0) 3 Credit Hours.
Prerequisite: Admission to candidacy for Doctoral degree in Business
Administration. May be repeated for credit, but not more than 12 hours
may be applied to the Doctoral degree.
ACC 7315. Doctoral Dissertation. (0-0) 5 Credit Hours.
Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

ACC 7316. Doctoral Dissertation. (0-0) 6 Credit Hours.
Prerequisite: Admission to candidacy for Doctoral degree in Business Administration. May be repeated for credit, but not more than 12 hours may be applied to the Doctoral degree.

Business Law (BLW) Courses
BLW 5003. Legal Environment of Business. (3-0) 3 Credit Hours.
A legal analysis of the ethical and legal environment of business. Includes topics such as the common law, court systems, business torts and crimes, contracts and related areas of the Uniform Commercial Code, agency formation, forms of business organizations, administrative law, employment law, and real and personal property law.

BLW 6553. Legal, Ethical, and Social Issues of Healthcare Management. (3-0) 3 Credit Hours.
Prerequisite: BLW 5003, an equivalent, or consent of instructor. Introduction to problems, issues, and trends in organized healthcare delivery with a particular focus on related legal and ethical issues. (Same as BOH 6553. Credit cannot be earned for both BLW 6553 and BOH 6553.).

BLW 6953. Independent Study. (0-0) 3 Credit Hours.
Prerequisites: Graduate standing and permission in writing (form available) of the instructor and the student's Graduate Advisor of Record. Independent reading, research, discussion, and/or writing under the direction of a faculty member. For students needing specialized work not normally or not often available as part of the regular course offerings. May be repeated for credit, but not more than 6 hours, regardless of discipline, will apply to the degree.

BLW 6973. Special Problems. (3-0) 3 Credit Hours.
Prerequisite: Consent of instructor. An organized course offering the opportunity for specialized study not normally or not often available as part of the regular course offerings. Special Problems courses may be repeated for credit when the topics vary, but not more than 6 hours, regardless of discipline, will apply to the degree.