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 professional outreach activities that serve the constituents of the Department in the state, the nation, and the global community.

Department Honors
The Department of Accounting offers the opportunity for certain of its outstanding students to achieve the designation of Honors in accounting and provides the opportunity for advanced study under close faculty supervision.

Selection for honors designation is based on the student’s academic performance and recommendation by the Department Undergraduate Program Committee (UPC) in consultation with the faculty of the student’s major discipline. To be eligible for the designation, students must have a minimum overall grade point average of 3.0 at UTSA and a minimum grade point average of 3.5 in their major. Students interested in this program should contact the UPC through the Department of Accounting office for additional information. Department honors can be attained independent of, or in addition to, University Honors. In order to have departmental honors noted on the transcript, students must submit a letter of request for departmental honors to the Department Chair by Census Date of their last semester.

Three-Attempt Limit for the Department of Accounting
A student unable to achieve the minimum required grade in an upper-division accounting course within three enrollments (attempts) shall be required to change his or her major to a field outside of the Department of Accounting. Enrollment in a course for a period of time sufficient for assignment of a grade, including a grade of “W,” is considered an attempt.

- B.B.A. Degree in Accounting (p. 1)
- Five-Year (150-Hour) Professional Accounting Program (p. 3)

Bachelor of Business Administration Degree in Accounting
The minimum number of semester credit hours for the Bachelor of Business Administration (B.B.A.) degree in Accounting is 120, at least 39 of which must be at the upper-division level.

All candidates seeking this degree must fulfill the Core Curriculum requirements, the Common Body of Knowledge (CBK) requirements, and the degree requirements, which are listed below. Accounting majors must have an overall grade point average of 2.0 or better in the major courses listed under section A of the Degree Requirements for the B.B.A. in Accounting.

Core Curriculum Requirements (42 semester credit hours)
Students seeking the B.B.A. degree in Accounting must fulfill University Core Curriculum requirements in the same manner as other students. The courses listed below satisfy both degree requirements and Core Curriculum requirements; however, if these courses are taken to satisfy both requirements, then students may need to take additional courses in order to meet the minimum number of semester credit hours required for this degree.

MAT 1033 should be used to satisfy the core requirement in Mathematics. ECO 2023 should be used to satisfy the core requirement in Social and Behavioral Sciences.

All degrees in the College of Business require 120 hours. If students elect to take a course that satisfies both a Core and CBK requirement, students may need to take an additional course to meet the 120 hours.

Core Curriculum Component Area Requirements (http://catalog.utsa.edu/undergraduate/bachelorsdegreeregulations/degerequirements/corecurriculumcomponentarearequirements)

| First Year Experience Requirement | 3 |
| Communication | 6 |
| Mathematics | 3 |
| Life and Physical Sciences | 6 |
| Language, Philosophy and Culture | 3 |
| Creative Arts | 3 |
| American History | 6 |
| Government-Political Science | 6 |
| Social and Behavioral Sciences | 3 |
| Component Area Option | 3 |
| Total Credit Hours | 42 |

Common Body of Knowledge (CBK)
All students seeking a B.B.A. degree in the College of Business must complete the following Common Body of Knowledge (CBK) courses in addition to the Core Curriculum.

| ACC 2013 | Principles of Accounting I | 3 |
| ACC 2033 | Principles of Accounting II | 3 |
| COM 1053 | Business and Professional Speech | 3 |
| or COM 1063 | Digital Business Communication | |
| ECO 2013 | Introductory Macroeconomics | 3 |
| ECO 2023 | Introductory Microeconomics (satisfies Social and Behavioral Sciences Core Curriculum requirement) | 3 |
| FIN 3013 | Principles of Business Finance | 3 |
| GBA 2013 | Legal, Social and Ethical Issues in Business | 3 |
| IS 1403 | Business Information Systems Fluency | 3 |
| IS 3003 | Principles of Information Systems for Management | 3 |
| MAT 1033 | Algebra with Calculus for Business (satisfies Mathematics Core Curriculum requirement, Actuarial Science majors must take MAT 1214 in lieu of MAT 1033) | 3 |
| MGT 3003 | Business Communication and Professional Development | 3 |
| MGT 3013 | Introduction to Organization Theory, Behavior, and Management | 3 |
Notes for students who intend to take the Certified Public Accountant (CPA) examination:

1. The educational requirements for candidates applying for the CPA examination in Texas are regulated by the Texas State Board of Public Accountancy. Students with questions about requirements or eligibility should contact the Texas State Board of Public Accountancy, 333 Guadalupe, Tower III, Suite 900, Austin, TX 78701 or 512-305-7851 or visit their website at www.tsbpa.state.tx.us.

2. The 24 semester credit hours of upper-division accounting coursework required to sit for the CPA examination under current Texas state law. Students interested in preparing for the CPA examination should refer to the Five-Year Professional Accounting Program information following the course sequence guide for the B.B.A. in Accounting.

3. Rule 511.28c of the Texas State Board of Public Accountancy states, “…the board requires that 3 passing semester hours be earned as a result of taking a course in ethics. The course must be taken at a recognized educational institution and should include ethical reasoning, integrity, objectivity, independence and other core values.” GBA 2013 does not satisfy the ethics requirement for social and ethical issues in business. Students interested in preparing for the CPA examination should refer to the Five-Year Professional Accounting Program information following the course sequence guide for the B.B.A. in Accounting.

Gateways Courses

Students pursuing the B.B.A. degree in Accounting must successfully complete each of the following Gateway Courses with a grade of “C-” or better in no more than two attempts. A student who is unable to successfully complete these courses within two attempts, including dropping a course with a grade of “W” or taking an equivalent course at another institution, will be required to change his or her major.

ACC 3023 Intermediate Accounting I
MAT 1033 Algebra with Calculus for Business

Degree Requirements

A. Major Requirements 24
ACC 3023 Intermediate Accounting I
ACC 3033 Intermediate Accounting II
ACC 3043 Federal Income Taxation
ACC 3113 Accounting Information Systems
ACC 3123 Cost Analysis
ACC 4013 Principles of Auditing
ACC 4163 Contemporary Issues in Accounting Practice
BLW 3033 Business Law for Accountants

B. Support Work in Major 9
Option 1: Complete a Business Competency (9 semester credit hours in a competency)
Option 2: Complete 9 semester credit hours of upper-division business electives

Total Credit Hours 33

Note: Students must have earned at least 31 hours to enroll in any 3000 and 4000 level courses listed above.

Recommended Four-Year Academic Plan

First Year
Fall
AIS 1203 Academic Inquiry and Scholarship (core) 3
MAT 1033 Algebra with Calculus for Business (core and CBK) 3
WRC 1013 Freshman Composition I (Q) (core) 3
American History (core) 3
Life & Physical Sciences (core) 3

Spring
ECO 2023 Introductory Microeconomics (core and CBK) 3
COM 1053 or 1063 Business and Professional Speech (CBK) 3
IS 1403 Business Information Systems Fluency (CBK) 3
WRC 1023 Freshman Composition II (Q) (core) 3
American History (core) 3

Second Year
Fall
ACC 2013 Principles of Accounting I (CBK) 3
MS 1023 Business Statistics with Computer Applications I (CBK) 3
ECO 2013 Introductory Macroeconomics (CBK) 3
Government-Political Science (core) 3
Creative Arts (core) 3
Evaluating for Admission to the College of Business 3
## 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 (MACY) 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 major in accounting
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), and
3. Have completed a minimum of 6 hours of upper-level undergraduate accounting courses including ACC 3023 Intermediate Accounting I.

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

### Accounting (ACC) Courses

#### ACC 2003. Foundations of Accounting. (3-0) 3 Credit Hours.
A study of accounting as the language of business. The focus is on the use of accounting information for decision making. This course is designed for nonbusiness majors and cannot be applied toward a degree in the College of Business. Generally offered: Fall, Spring.

#### ACC 2013. Principles of Accounting I. (3-0) 3 Credit Hours. (TCCN = ACCT 2301)
An introduction to business external financial reporting designed to create an awareness of the accounting concepts and principles used in preparing the three basic financial statements: the income statement, balance sheet, and statement of cash flow. The course is designed for all business students, whether future users or preparers of accounting information. Generally offered: Fall, Spring, Summer.

#### ACC 2033. Principles of Accounting II. (3-0) 3 Credit Hours. (TCCN = ACCT 2302)
Prerequisite: ACC 2013. An introduction to the determination, development, and uses of internal accounting information needed by business management to satisfy customers while controlling and containing costs. The course is designed for all business students, whether future users or preparers of accounting information. Generally offered: Fall, Spring, Summer.

#### ACC 3023. Intermediate Accounting I. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in both ACC 2013 and ACC 2033, successful completion of the Principles of Accounting Competency Exam (refer to Department of Accounting website), and declared major in the College of Business or approval of Department Chair and Dean of the College of Business. An in-depth study of promulgated accounting theory and concepts with an emphasis on corporate financial accounting and reporting, with a focus on U.S. GAAP, and exposure to International Financial Reporting Standards (IFRS). Generally offered: Fall, Spring, Summer.
ACC 3033. Intermediate Accounting II. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 3023 and declared accounting major or approval of Department Chair and Dean of the College of Business. A continuation of the in-depth study of promulgated accounting theory and concepts with an emphasis on corporate financial accounting and reporting, with a focus on U.S. GAAP, and exposure to International Financial Reporting Standards (IFRS). Generally offered: Fall, Spring, Summer.

ACC 3043. Federal Income Taxation. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 3003 and declared accounting major or approval of Department Chair and Dean of the College of Business. A conceptual introduction to the U.S. federal income tax system. Concepts include gross income, statutory deductions, property transactions, and computation of tax liabilities. Generally offered: Fall, Spring, Summer.

ACC 3053. Intermediate Accounting for Finance Majors. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 2013 and ACC 2033. An intermediate accounting course with emphasis on interpretation of general-purpose financial statements and the related disclosure notes as they apply to credit analysis and other aspects of corporate finance. Common and significant accounts/transactions will be analyzed, especially those relating to the financing and equity sections of the financial statements. This course cannot be applied toward an accounting major. This course does not satisfy any of the educational requirements of the Texas State Board of Public Accountancy for qualification to sit for the Uniform Certified Public Accounting Examination.

ACC 3113. Accounting Information Systems. (3-0) 3 Credit Hours.
Prerequisites: ACC 2033 with a grade of "C-" or better, IS 3003, and declared accounting major or approval of Department Chair and Dean of the College of Business. A study of database management systems as they relate to the accounting function. Topics include database design and applications that focus on accounting, including the entity-relationship model, data modeling, object-oriented design, and database management. Generally offered: Fall, Spring, Summer.

ACC 3123. Cost Analysis. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 2033 and declared accounting major or approval of Department Chair and Dean of the College of Business. A study of internal accounting information generation with an emphasis on cost accounting tools to develop, implement, and evaluate strategy; cost accounting methods to determine product cost; and cost management concepts and procedures for making business decisions. Generally offered: Fall, Spring, Summer.

ACC 4013. Principles of Auditing. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in both ACC 3033 and ACC 3113, and declared accounting major or approval of Department Chair and Dean of the College. A study of the topic of auditing oriented toward primarily the financial auditing standpoint. The course focuses on the concepts and procedures of auditing applied to the audit of financial statements in accordance with the standards established by the Auditing Standards Board or the Public Company Accounting Oversight Board. Topics also covered include professional ethics, accounting and review services, and the public accounting profession. Generally offered: Fall, Spring, Summer.

ACC 4103. Business Process Management and Control. (3-0) 3 Credit Hours.
Prerequisites: ACC 3113 with a grade of "C-" or better and IS 3003. A study of business processes that support an organization and how they are controlled. This course contributes to the student's understanding of how key business processes are managed, controlled and integrated in enterprise resource planning systems. SAP will be used to illustrate the concepts discussed in the class. (Same as IS 4103. Credit cannot be earned for both ACC 4103 and IS 4103).

ACC 4163. Contemporary Issues in Accounting Practice. (3-0) 3 Credit Hours.
Prerequisite: A grade of "C-" or better in all 3000-level accounting courses; must be taken during the final semester in the undergraduate program. A study of corporate valuation, financial statement analysis, and other advanced topics in accounting practice. Generally offered: Fall, Spring, Summer.

ACC 4911. Independent Study. (0-0) 1 Credit Hour.
Prerequisites: A 3.0 College of Business grade point average, MGT 3003, taken semester of graduation, and permission in writing from the instructor, the Department Chair, and the Dean of the College of Business. See academic advisor for the required forms. Independent reading, research, discussion, and/or writing under the direction of a faculty member. May be repeated for credit, but not more than 6 semester credit hours of independent study, regardless of discipline, will apply to a bachelor's degree.

ACC 4913. Independent Study. (0-0) 3 Credit Hours.
Prerequisites: A 3.0 College of Business grade point average, MGT 3003, taken semester of graduation, and permission in writing from the instructor, the Department Chair, and the Dean of the College of Business. See academic advisor for the required forms. Independent reading, research, discussion, and/or writing under the direction of a faculty member. May be repeated for credit, but not more than 6 semester credit hours of independent study, regardless of discipline, will apply to a bachelor's degree.

ACC 4933. Internship in Accounting. (0-0) 3 Credit Hours.
Prerequisites: 12 semester credit hours of upper-division accounting courses including ACC 3033, a 3.0 UTSA grade point average, a 3.0 grade point average in upper-division accounting courses, and permission in writing from the instructor, the Department Chair, and the Dean of the College of Business. See academic advisor for required forms. Provides students with on-the-job training in public, industry, not-for-profit, or governmental accounting units. ACC 4933 may be completed only once for undergraduate degree credit. Credit cannot be earned for both ACC 4933 and ACC 4963. Generally offered: Fall, Spring.

ACC 4953. Special Studies in Accounting. (3-0) 3 Credit Hours.
Prerequisite: Consent of instructor. An organized course offering the opportunity for specialized study of accounting topics not normally or not often available as part of the regular course offerings. ACC 4953 may be completed only once for degree credit. Generally offered: Spring.
Business Law (BLW) Courses

BLW 3013. Business Law. (3-0) 3 Credit Hours.
Prerequisite: 60 hours of college credit or consent of instructor,
Department Chair, and Dean of the College. Topics may include the
legal environment of business, torts and crimes, common law contracts,
UCC contracts and leases, negotiable instruments, creditors’ rights
and bankruptcy, agency and employment, business organizations,
government regulation, and property, and related jurisprudential topics in
light of social, ethical, political, economic, and global perspectives. (Credit
cannot be earned for both BLW 3013 and BLW 3003.) Generally offered:
Fall, Spring, Summer.

BLW 3023. Business Organizations and Commercial Law. (3-0) 3
Credit Hours.
Prerequisite: BLW 3013 or the equivalent. A detailed legal analysis
of the Uniform Commercial Code, including sales, commercial paper,
bank deposits and collections, electronic transfer funds, letters of credit,
secured transactions, and creditors’ remedies. This course may also
include a discussion of the Bankruptcy Act, the legal analysis of the
offered: Fall, Spring.

BLW 3033. Business Law for Accountants. (3-0) 3 Credit Hours.
Prerequisite: Declared accounting major; finance major with a 3.3
minimum GPA; or consent of Department Chair. Students will study legal
topics required for the accounting profession. These topics may include
legal duties and responsibilities, agency, common law contracts, UCC
contracts and leases, debtor-creditor relationships, government regulation
of business, business formation and governance, and other issues in
law and regulations that affect accounting. Accounting students cannot
take BLW 3013 or BLW 3023 as a substitution for BLW 3033. Generally
offered: Fall, Spring, Summer.

BLW 3523. Real Estate Law. (3-0) 3 Credit Hours.
Topics may include the legal environment of real property ownership and
transfer and legal brokerage; estates in land; sales contracts; mortgage
transactions; title conveyances; landlord and tenant; restrictions and
zoning; eminent domain; and negotiations. (Same as RFD 3523. Credit
cannot be earned for both RFD 3523 and BLW 3523.) Generally offered:
Fall.

BLW 4953. Special Studies in Business Law. (3-0) 3 Credit Hours.
Prerequisites: MGT 3003 and consent of instructor, Department Chair,
and Dean of the College. An organized course offering the opportunity
for specialized study not normally or not often available as part of the
regular course offerings. Special Studies may be repeated for credit when
the topics vary, but not more than 6 semester credit hours, regardless of
discipline, will apply to a bachelor’s degree.