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/degreerequirements/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 | 3 |
| 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 |
Department of Accounting

MGT 4893 Management Strategy (taken in semester of graduation) 3
MKT 3013 Principles of Marketing 3
MS 1023 Business Statistics with Computer Applications I (Actuarial Science majors must take STA 3003 in lieu of MS 1023) 3
MS 3043 Business Statistics with Computer Applications II (Actuarial Science majors must take STA 3513 in lieu of MS 3043) 3
MS 3053 Management Science and Operations Technology 3

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

In addition to the Core Curriculum requirements and requirements from the College of Business Common Body of Knowledge (CBK), all candidates for the degree must complete the following degree requirements.

Gateway 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

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 (http://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.

Course Sequence Guide for B.B.A. Degree in Accounting

This course sequence guide is designed to assist students in completing their UTSA undergraduate business degree requirements. This is a term-by-term sample course guide. Students must satisfy other requirements in their catalog and meet with their academic advisor for an individualized degree plan. Progress within this guide depends upon such factors as course availability, individual student academic preparation, student time management, work obligations, and individual financial considerations. Students may choose to take courses during Summer terms to reduce course loads during long semesters.

Recommended Four-Year Academic Plan

<table>
<thead>
<tr>
<th>First Year</th>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>Fall</td>
<td></td>
</tr>
<tr>
<td>AIS 1203</td>
<td>Academic Inquiry and Scholarship (core)</td>
</tr>
<tr>
<td>MAT 1033</td>
<td>Algebra with Calculus for Business (core and CBK)</td>
</tr>
<tr>
<td>WRC 1013</td>
<td>Freshman Composition I (Q) (core)</td>
</tr>
<tr>
<td>American History (core)</td>
<td>3</td>
</tr>
<tr>
<td>Life &amp; Physical Sciences (core)</td>
<td>3</td>
</tr>
<tr>
<td>Spring</td>
<td></td>
</tr>
<tr>
<td>ECO 2023</td>
<td>Introductory Microeconomics (core and CBK)</td>
</tr>
<tr>
<td>COM 1053 or 1063</td>
<td>Business and Professional Speech (CBK)</td>
</tr>
<tr>
<td>IS 1403</td>
<td>Business Information Systems Fluency (CBK)</td>
</tr>
<tr>
<td>WRC 1023</td>
<td>Freshman Composition II (Q) (core)</td>
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<tr>
<td>American History (core)</td>
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<table>
<thead>
<tr>
<th>Second Year</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Fall</td>
<td></td>
</tr>
<tr>
<td>ACC 2013</td>
<td>Principles of Accounting I (CBK)</td>
</tr>
<tr>
<td>MS 1023</td>
<td>Business Statistics with Computer Applications I (CBK)</td>
</tr>
<tr>
<td>ECO 2013</td>
<td>Introductory Macroeconomics (CBK)</td>
</tr>
<tr>
<td>Government-Political Science (core)</td>
<td>3</td>
</tr>
<tr>
<td>Creative Arts (core)</td>
<td>3</td>
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Evaluated for Admission to the College of Business
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.