**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 3023 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: ACC 2013 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 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.