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.

The Department of Accounting offers both a Bachelor of Business Administration degree in Accounting, and a five-year (150-hour) Professional Accounting Program.

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.

Principles of Accounting Competency Exam (PACE)
All students must take and pass the Principles of Accounting Competency Exam (PACE) prior to registering for ACC 3023 Intermediate Accounting I. For more information, visit the Testing Services website (https://testing.utsa.edu/principles-of-accounting-competency-exam-page/). Registration dates are posted on ASAP every semester. You may take the exams twice in a single semester and you must pass the PACE in four attempts. A student who is unable to successfully pass the PACE in four attempts will be required to change to a major outside of accounting.

• 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.

MAT 1053 and MAT 1133 should be used to satisfy the core requirement in Mathematics (020) and the core requirement in the Component Area Option (090). ECO 2023 should be used to satisfy the core requirement in Social and Behavioral Sciences (080).

MAT 1133 and ECO 2023 may be used to satisfy both Core Curriculum requirements and Common Body of Knowledge (CBK) requirements.

All degrees in the College of Business require 120 hours. If students elect to take a course that satisfies both a Core and COB 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/)

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Year Experience Requirement</td>
<td>3</td>
</tr>
<tr>
<td>Communication</td>
<td>6</td>
</tr>
<tr>
<td>Mathematics</td>
<td>3</td>
</tr>
<tr>
<td>Life and Physical Sciences</td>
<td>6</td>
</tr>
<tr>
<td>Language, Philosophy and Culture</td>
<td>3</td>
</tr>
<tr>
<td>Creative Arts</td>
<td>3</td>
</tr>
<tr>
<td>American History</td>
<td>6</td>
</tr>
<tr>
<td>Government-Political Science</td>
<td>6</td>
</tr>
<tr>
<td>Social and Behavioral Sciences</td>
<td>3</td>
</tr>
<tr>
<td>Component Area Option</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total Credit Hours</strong></td>
<td>42</td>
</tr>
</tbody>
</table>

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
or IS 1413 Excel for Business Information Systems
IS 3003  Principles of Information Systems for Management  3
MAT 1133  Calculus for Business (satisfies Mathematics Core Curriculum requirement, Actuarial Science majors must take MAT 1214 in lieu of MAT 1133)  3
MGT 3003  Business Communication and Professional Development  3
MGT 3013  Introduction to Organization Theory, Behavior, and Management  3
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
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 by taking an equivalent course at another institution, will be required to change his or her major.

ACC 3023 Intermediate Accounting I 3
MAT 1053 Mathematics for Business 3

Degree Requirements

A. Major Requirements 27

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Hours</th>
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<tbody>
<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 3123</td>
<td>Cost Analysis</td>
<td>3</td>
</tr>
<tr>
<td>ACC 3163</td>
<td>Quantitative Analysis for Accountants</td>
<td>3</td>
</tr>
<tr>
<td>ACC 4013</td>
<td>Principles of Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACC 4163</td>
<td>Contemporary Issues in Accounting Practice</td>
<td>3</td>
</tr>
<tr>
<td>BLW 3033</td>
<td>Business Law for Accountants</td>
<td>3</td>
</tr>
</tbody>
</table>

B. Support Work in Major 6

| Option 1: Complete a Business Competency (6 semester credit hours in a competency) |
| Option 2: Complete 6 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.tsbsa.state.tx.us (http://www.tsbsa.state.tx.us).

2. The 24 semester credit hours of upper-division accounting hours required to earn a B.B.A. in Accounting is less than the 30 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>
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<tr>
<th>Year</th>
<th>Fall</th>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>First Year</td>
<td>MAT 1053 Mathematics for Business (core)</td>
<td>3</td>
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<tr>
<td></td>
<td>WRC 1013 Freshman Composition I (core)</td>
<td>3</td>
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<tr>
<td></td>
<td>AIS 1203 Academic Inquiry and Scholarship</td>
<td>3</td>
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<tr>
<td></td>
<td>American History (core)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Life &amp; Physical Sciences (core)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Spring</td>
<td></td>
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<tr>
<td></td>
<td>MAT 1133 Calculus for Business (core and CBK)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>WRC 1023 Freshman Composition II (core)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>ECO 2023 Introductory Microeconomics (core and CBK)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>IS 1403 Business Information Systems Fluency (CBK) or Excel for Business Information Systems</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>ACC 2013 Principles of Accounting I (CBK)</td>
<td>3</td>
</tr>
<tr>
<td>Second Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>MS 1023 Business Statistics with Computer Applications I (CBK)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>COM 1053 or COM 1063 Business and Professional Speech (CBK) or Digital Business Communication</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>ECO 2013 Introductory Macroeconomics (CBK)</td>
<td>3</td>
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<tr>
<td></td>
<td>IS 3003 Principles of Information Systems for Management (CBK)</td>
<td>3</td>
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</tbody>
</table>

...
Department of Accounting

ACC 2033 Principles of Accounting II (CBK) 3

Spring
MS 3043 Business Statistics with Computer Applications II (CBK) 3
MGT 3003 Business Communication and Professional Development (CBK) 3
MKT 3013 Principles of Marketing (CBK) 3
MGT 3013 Introduction to Organization Theory, Behavior, and Management (CBK) 3
FIN 3013 Principles of Business Finance (CBK) 3

Credit Hours 15

Third Year
Fall
MS 3053 Management Science and Operations Technology (CBK) 3
ACC 3023 Intermediate Accounting I (major) 3
ACC 3113 Accounting Information Systems (major) 3
GBA 2013 Legal, Social and Ethical Issues in Business (CBK) 3

Creative Arts (core) 3

Credit Hours 15

Spring
ACC 3033 Intermediate Accounting II (major) 3
ACC 3123 Cost Analysis (major) 3
BLW 3033 Business Law for Accountants (major) 3
Business upper-division elective or competency course (support work in major) 3
Government-Political Science (core) 3

Credit Hours 15

Fourth Year
Fall
ACC 3043 Federal Income Taxation (major) 3
ACC 4013 Principles of Auditing (major) 3
Business upper-division elective or competency course (support work in major) 3
American History (core) 3
Language, Philosophy & Culture (core) 3

Credit Hours 15

Spring
ACC 3163 Quantitative Analysis for Accountants 3
ACC 4163 Contemporary Issues in Accounting Practice (major) 3
MGT 4893 Management Strategy (CBK) 3
Life & Physical Sciences (core) 3
Government-Political Science (core) 3

Credit Hours 15

Total Credit Hours 120

1 College of Business students should take MAT 1133 and ECO 2023 to satisfy both Core Curriculum and CBK requirements.

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. Course Fees: BISP $10; BTSI $15; DL01 $75; LRB1 $15.

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. Course Fees: BISP $10; BTSI $15; DL01 $75; LRB1 $15.
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. Course Fees: BISP $10; BTSI $15; DL01 $75; LR81 $15.

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. 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. Differential Tuition: $126.

ACC 3033. Intermediate Accounting II. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 3023 and declared accounting major. 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. Differential Tuition: $126.

ACC 3043. Federal Income Taxation. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 3023 and declared accounting major. 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. Differential Tuition: $126.

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. Differential Tuition: $126.

ACC 3113. Accounting Information Systems. (3-0) 3 Credit Hours.
Prerequisites: ACC 2033 with a grade of "C-" or better, IS 3003, IS 1413 or Microsoft Office Specialist Certification in Excel, and declared accounting major. 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. Differential Tuition: $126.

ACC 3123. Cost Analysis. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in ACC 2033 and declared accounting major. 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. Differential Tuition: $126.

ACC 3163. Quantitative Analysis for Accountants. (3-0) 3 Credit Hours.
Prerequisites: ACC 3113 with a grade of "C-" or better and declared accounting major or approval of Department Chair and Dean of the College of Business. This course will provide a hands-on introduction to data analysis, summarizing and reporting tools, and data manipulation and search functions used by accountants. This is an application-oriented course that will provide students with a knowledge of the most commonly used techniques to successfully analyze, interpret, forecast and present accounting data for improved decision making. Big data analysis will also be covered. This course may not be repeated for credit. Generally offered: Fall, Spring, Summer. Differential Tuition: $126.

ACC 4013. Principles of Auditing. (3-0) 3 Credit Hours.
Prerequisites: A grade of "C-" or better in both ACC 3023 and ACC 3113, and declared accounting major. 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. Differential Tuition: $126.

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, and declared accounting major; 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. Differential Tuition: $126.

ACC 4911. Independent Study. (0-0) 1 Credit Hour.
Prerequisites: A 3.0 College of Business grade point average 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. Differential Tuition: $42.

ACC 4913. Independent Study. (0-0) 3 Credit Hours.
Prerequisites: A 3.0 College of Business grade point average, 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. Differential Tuition: $126.
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. A written report is required. 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. Differential Tuition: $126.

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. Differential Tuition: $126.

Business Law (BLW) Courses

BLW 3013. Business Law. (3-0) 3 Credit Hours.
This course provides a practical understanding of the legal aspects of managing and/or owning a business. Topics may include how to legally structure your business, licenses and permits, selecting insurance, hiring and terminating employees, independent contractors, negotiating leases, contracts, raising money and buying a business. (Credit cannot be earned for both BLW 3013 and BLW 3033.) Generally offered: Fall, Spring, Summer. Differential Tuition: $126. Course fee: DL01 $75.

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 Uniform Partnership Act, and the Business Corporations Act. Generally offered: Fall, Spring. Differential Tuition: $126.

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. Differential Tuition: $126.

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. Differential Tuition: $126. Course fee: DL01 $75.