

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.

Additional Gateway Course for Accounting Majors

Students pursuing the B.B.A. degree in Accounting must successfully complete **ACC 3023 Intermediate Accounting** with a grade of "C-" or better in no more than two attempts. A student who is unable to successfully complete this course 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 outside of accounting.

"C-" Grade Rule

A grade of "C-" or better in any accounting course required for a B.B.A in Accounting or any other course that is a prerequisite to an accounting (ACC) course indicates satisfactory preparation for further accounting education. A student receiving a grade below "C-" in any course to which this standard applies must repeat the course before enrolling in any course for which it is a prerequisite. This requirement is subject to both the Gateway Course and Three-Attempt Limit rules.

Grade Standard Requirement for the Department of Accounting

A student must not receive more than two grades of "D+" or lower in upper-level accounting courses. Upon receiving a third grade of "D+" or lower, the student is permanently dismissed from the accounting program and may not be readmitted. In circumstances where a grade of "D+" or lower is replaced with a higher grade as a result of repeating the course, the original course grade and not the higher grade will be considered in applying this standard. For purposes of this policy, a "W" is not considered a grade lower than "D+" and will not count towards this policy.

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-pace/>). 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. 4)

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 1053, 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 Carlos Alvarez College of Business require 120 hours. If students elect to take a course that satisfies both a Core and Carlos Alvarez 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/>)

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 Carlos Alvarez College of Business must complete the following Common Body of Knowledge (CBK) courses in addition to the Core Curriculum.

ACC 1033	Principles of Accounting I	3
ACC 2033	Principles of Accounting II	3
ECO 2033	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 or IS 1413	Business Information Systems Fluency Excel for Business Information Systems	3
IS 3003	Principles of Information Systems for Management	3
MAT 1053	Mathematics for Business (satisfies Mathematics Core Curriculum requirement. This course is not required for Actuarial Science majors) ¹	3
MAT 1133	Calculus for Business (satisfies Mathematics or Component Area Option 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
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 majoring in Actuarial Science, Economics, Finance, Operations and Supply Chain Management and Business Analytics are strongly encouraged to select IS 1413 Excel for Business Information Systems. IS 1413 is required for Accounting majors.

¹ Students may elect to substitute MAT 1093 Precalculus for MAT 1053 Mathematics for Business. Students electing to take MAT 1093 will need to meet prerequisites or achieve satisfactory performance on a placement examination. Visit UTSA Testing Services for more information regarding math placement exams.

In addition to the Core Curriculum requirements and requirements from the Carlos Alvarez 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, whether they are a declared major or a business studies pathway student, must successfully complete the business math gateway course MAT 1053 (TCCN MATH 1324) or equivalent with a grade of "C-" or better in no more than two attempts. A student who is unable to successfully complete this course within two attempts, including dropping the course with a grade of "W," or by taking an equivalent course at another institution, will be required to change his, her or their major outside of business. **Upon the second failed**

attempt students will be changed to undeclared (UND) and will not be eligible for a Bachelor of Business Administration (B.B.A) or a Bachelor of Arts in Economics degree.

Code	Title	Credit Hours
MAT 1053	Mathematics for Business	3

Students pursuing the B.B.A. degree in Accounting must successfully complete ACC 3023 Intermediate Accounting I with a grade of "C-" or better in no more than two attempts. A student who is unable to successfully complete this course within two attempts, including dropping the course with a grade of "W," or by taking an equivalent course at another institution, will be required to change his, her or their major outside of accounting.

Code	Title	Credit Hours
ACC 3023	Intermediate Accounting I	3

Degree Requirements

Code	Title	Credit Hours
A. Major Requirements		30

ACC 3023	Intermediate Accounting I	
ACC 3033	Intermediate Accounting II	
ACC 3043	Federal Income Taxation	
ACC 3071	Professional Issues and Topics in Accounting I	
ACC 3081	Professional Issues and Topics in Accounting II	
ACC 3113	Accounting Information Systems	
ACC 3123	Cost Analysis	
ACC 3163	Quantitative Analysis for Accountants	
ACC 4013	Principles of Auditing	
ACC 4091	Professional Issues and Topics in Accounting III	
ACC 4163	Contemporary Issues in Accounting Practice	
BLW 3033	Business Law for Accountants	

B. Support Work ¹ **57**

Business Common Body of Knowledge (51 SCH) (9 SCH Satisfy Core Curriculum Requirements)

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 **87**

¹ Transfer students who complete IS 1403 (TCCN BCIS 1305) outside of UTSA may use this lower division course as support work.

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, 505 East Huntland Drive, Suite 380, Austin, Texas or 512-305-7851 or visit their website at <https://www.tsbpa.texas.gov/>.

- 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.
- 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

First Year

Fall		Credit Hours
AIS 1233	AIS: Business (core)	3
MAT 1053	Mathematics for Business (core and CBK) ¹	3
WRC 1013	Freshman Composition I (core)	3
American History (core)		3
Life & Physical Sciences (core)		3
Credit Hours		15
Spring		
ECO 2023	Introductory Microeconomics (core and CBK) ¹	3
IS 1413	Excel for Business Information Systems (CBK)	3
MAT 1133	Calculus for Business (core and CBK) ¹	3
WRC 1023	Freshman Composition II (core)	3
American History (core)		3
Credit Hours		15

Second Year

Fall		Credit Hours
MS 1023	Business Statistics with Computer Applications I (CBK)	3

ECO 2013	Introductory Macroeconomics (CBK)	3
IS 3003	Principles of Information Systems for Management (CBK)	3
ACC 2013	Principles of Accounting I (CBK)	3
Language, Philosophy & Culture (core)		3

Credit Hours 15

Spring

ACC 2033	Principles of Accounting II (CBK)	3
FIN 3013	Principles of Business Finance (CBK)	3
GBA 2013	Legal, Social and Ethical Issues in Business (core)	3
MS 3043	Business Statistics with Computer Applications II (CBK)	3
MGT 3003	Business Communication and Professional Development (CBK)	3

Credit Hours 15

Third Year

Fall

ACC 3023	Intermediate Accounting I (major)	3
ACC 3071	Professional Issues and Topics in Accounting I (major) ²	1
ACC 3113	Accounting Information Systems (major)	3
MKT 3013	Principles of Marketing (CBK)	3
MS 3053	Management Science and Operations Technology (CBK)	3
Creative Arts (core)		3

Credit Hours 16

Spring

ACC 3033	Intermediate Accounting II (major)	3
ACC 3081	Professional Issues and Topics in Accounting II (major)	1
ACC 3123	Cost Analysis (major)	3
ACC 3163	Quantitative Analysis for Accountants (major)	3
MGT 3013	Introduction to Organization Theory, Behavior, and Management (CBK)	3
Government-Political Science (core)		3

Credit Hours 16

Fourth Year

Fall

ACC 3043	Federal Income Taxation (major)	3
ACC 4013	Principles of Auditing (major)	3
ACC 4091	Professional Issues and Topics in Accounting III (major)	1
BLW 3033	Business Law for Accountants (major)	3
Life & Physical Sciences (core)		3
Business upper-division elective or competency course (support work in major)		3

Credit Hours 16

Spring		
ACC 4163	Contemporary Issues in Accounting Practice (major)	3
MGT 4893	Management Strategy (CBK)	3
	Business upper-division elective or competency course (support work in major)	3
	Government-Political Science (core)	3
	Credit Hours	12
	Total Credit Hours	120

¹ Carlos Alvarez College of Business students should take MAT 1053, MAT 1133 and ECO 2023 to satisfy both Core Curriculum and CBK requirements.

² Concurrent enrollment with ACC 3023 Intermediate Accounting I is required to take this course.

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 Carlos Alvarez College of Business. Generally offered: Fall, Spring. Course Fees: BISP \$10; BTSI \$15.41; DL01 \$75; LRB1 \$15.41.

ACC 2013. Principles of Accounting I. (3-0) 3 Credit Hours. (TCN = 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 \$15.41; DL01 \$75; LRB1 \$15.41.

ACC 2033. Principles of Accounting II. (3-0) 3 Credit Hours. (TCN = 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 \$15.41; DL01 \$75; LRB1 \$15.41.

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 Carlos Alvarez 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. Course fee: DL01 \$75.

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. Course fee: DL01 \$75.

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. Course fee: DL01 \$75.

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. Course fee: DL01 \$75.

ACC 3071. Professional Issues and Topics in Accounting I. (1-0) 1 Credit Hour.

Prerequisites: A grade of "C-" or better in ACC 2013 and ACC 2033 and concurrent enrollment in ACC 3023. A study of accounting practice, professionalism, certification, department, research, discussion, writing, and presentation. Will apply to a bachelor's degree. Will not count toward hours required to qualify for the CPA examination. Differential Tuition: \$42.

ACC 3081. Professional Issues and Topics in Accounting II. (1-0) 1 Credit Hour.

Prerequisites: A grade of "C-" or better in ACC 3071. An advanced study of accounting practice, professionalism, certification, department, research, discussion, writing, and presentation. Will apply to a bachelor's degree. Will not count toward hours required to qualify for the CPA examination. Differential Tuition: \$42.

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. Course fee: DL01 \$75.

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. Course fee: DL01 \$75.

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 Carlos Alvarez 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, and Summer. Differential Tuition: \$126. Course fee: DL01 \$75.

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. 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. Course fee: DL01 \$75.

ACC 4091. Professional Issues and Topics in Accounting III. (1-0) 1 Credit Hour.

Prerequisites: A grade of "C-" or better in ACC 3081. An applied study of accounting practice, professionalism, certification, department, research, discussion, writing, and presentation. Will apply to a bachelor's degree. Will not count toward hours required to qualify for the CPA examination. Differential Tuition: \$42.

ACC 4163. Contemporary Issues in Accounting Practice. (3-0) 3 Credit Hours.

Prerequisites: A grade of "C-" or better in ACC 3023, ACC 3033, ACC 3043, ACC 3113, ACC 3123, ACC 3163 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 Carlos Alvarez College of Business grade point average and permission in writing from the instructor, the Department Chair, and the Dean of the Carlos Alvarez College of Business. 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 Carlos Alvarez College of Business grade point average, and permission in writing from the instructor, the Department Chair, and the Dean of the Carlos Alvarez College of Business. 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 Carlos Alvarez 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. Course fee: DL01 \$75.

Business Law (BLW) Courses

BLW 3013. Business Law for Small Business Owners. (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. (Same as BLW 3033. 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. Same as BLW 3013. For Accounting students, credit cannot be earned for both BLW 3013 and BLW 3033. BLW 3023 cannot be taken as a substitution for BLW 3033. Generally offered: Fall, Spring, Summer. Differential Tuition: \$126. Course fee: DL01 \$75.

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.