

ACCOUNTING

Dr. C. Ford, Undergraduate Program Director

To earn a **major in Accounting**, a student must complete the six required courses with at least a "C" average (excluding ACC 2303 Financial Accounting and ACC 2304 Managerial Accounting). To enroll in ACC 3301 Financial Accounting and Reporting I and ACC 3303 Accounting Information Systems, a student must attain a "B" average in ACC 2303 Financial Accounting and ACC 2304 Managerial Accounting. There are two career track options:

1. To qualify for professional certification as a Certified Public Accountant, a student must complete the six major requirement courses **and** should complete either the Master of Accountancy (M.Acc.) degree or the Master of Taxation (M.Tax.) degree. (See *Graduate Catalog for details of graduate requirements*.) A minimum of thirty accounting hours is required, which excludes the six accounting hours in the lower business core.
2. To follow the four-year program, a student must complete the six major requirement courses listed below. Students who complete only the undergraduate degree are still eligible to complete additional education requirements to qualify to sit for the Certified Public Accountant Examination in Texas.

Accounting Major

Code	Title	Hours
Major Requirements		
ACC 3301	Financial Accounting and Reporting I ¹	3
ACC 3302	Financial Accounting and Reporting II ²	3
ACC 3303	Accounting Information Systems ¹	3
ACC 3304	Introduction to Federal Taxation ²	3
ACC 4308	Advanced Managerial Accounting ³	3
ACC 4330	Auditing, Attestation and Assurance Services ³	3
Total Hours		18

¹ ACC 3301 Financial Accounting and Reporting I and ACC 3303 Accounting Information Systems must be taken concurrently.

² ACC 3302 Financial Accounting and Reporting II and ACC 3304 Introduction to Federal Taxation must be taken concurrently

³ ACC 4308 Advanced Managerial Accounting and ACC 4330 Auditing, Attestation and Assurance Services must be taken concurrently

Note: A student **majoring in Accounting** may elect to pursue either the 5-year integrated B.B.A./M.Tax. degree or 5-year integrated B.B.A./M.Acc. degree by completing 33 total graduate hours (including 6 additional Accounting graduate-level courses). Students typically apply to these programs during their senior year and must be accepted into these programs to participate. See Graduate Catalog for more information.

Note: A student **majoring in Accounting** will be permitted to repeat an upper-level accounting course only one time for credit. A student **majoring in Accounting** will be permitted to repeat only two upper-level accounting courses in order to continue in the **Accounting Major**.

Note: A student **majoring in Accounting** must earn a minimum grade of "C" in FIN 3310 Introduction to Corporate Finance.

Note: A student **majoring in Accounting** will complete ACC 3101 Accounting Career Management Seminar in place of BUS 3101 Career Management (Strategy & Success) for Undergraduate Students.