

business environment. Topics include cultural, political, social, and economic factors affecting international business, and the regulatory and ethical environment of global businesses.

- 4312 International Business Internship. (3-0) Integration of professional and academic experience through internship in an international business related activity with an external employer. Prerequisites: International Business Minors only, junior or senior classification, enrollment subject to availability and approval, credit is pass/fail or grade at IB minor program election.
- 4315 International Trade Operations. (3-0) This course examines the basics of international trade operations, focusing on the procedures, documentation, and regulation pertaining to export and import operations from the perspectives of exporters, importers, and intermediaries. Prerequisites: MGT 3375, MKT 4310.

Department of Accounting

McCoy Hall 431

T: 512.245.2566 F: 512.245.7973

www.accounting.mccoy.txstate.edu

DEGREE PROGRAM OFFERED

Bachelor of Business Administration (BBA), major in Accounting

Our mission is to offer quality, student-centered accounting programs for undergraduate and graduate students. Our primary goal is to prepare students for careers in public accounting, industry, government, nonprofit, and other organizations. We strive to:

- Provide quality instruction and curricula that offer strong conceptual foundations and technical skills in accounting. Our programs emphasize critical thinking, ethical decision-making, technology usage, and communication skills. Our graduate programs augment the undergraduate degree and prepare graduates for professional careers in accounting including eligibility for licensure by State Boards of Public Accountancy.
- Engage in intellectual contributions in the areas of discipline-based scholarship, contributions to practice and learning and pedagogical research.
- Provide service to our department, college, university, and other academic organizations. This includes support of the accounting profession and accounting student organizations.
- Build and maintain professional relationships among students, alumni, the accounting profession, and other stakeholders.

The accounting curriculum provides a broad education in theory, ethics and practice. Students completing the four year prescribed program of study earn the Bachelor of Business Administration degree with a major in accounting. Career options include accounting for corporations, industry, governmental, and other not-for-profit organizations.

Current law requires 150 semester credit hours, including 30 hours

of upper-division accounting (including a research course), 24 hours of upper-division related business courses (including business communications), and 3 hours of an approved ethics course to take the Uniform CPA Examination in Texas. Students may contact the Texas State Board of Public Accountancy at (512) 305-7870 or at <http://www.tsbpa.state.tx.us>. Although these hours may be satisfied with undergraduate courses, the Department provides a 33 hour Master of Accountancy (MAcy) program and a 36 hour Master of Science in Accounting and Information Technology (MSAIT) program which provide upper level accounting coursework for students with a BBA. Students completing the BBA and one of these graduate programs should experience greater opportunities for initial employment and career success. Career options include positions in public accounting such as auditing, tax, and management consulting, in addition to those available to four-year graduates.

To make the transition from undergraduate to graduate easier, Texas State undergraduate students who are within 6 hours of completing their undergraduate program may apply for admission to any graduate business program. This allows a student to take graduate courses as appropriate in their last undergraduate semester with graduate courses as appropriate. Students must complete their undergraduate program at the end of that semester. For more information about graduate program requirements and the admission process, please consult the graduate catalog at <http://www.gradcollege.txstate.edu>. To talk with a graduate academic advisor, students should contact the Graduate School of Business, (512) 245.3591, or go to McCoy Hall 530.

Bachelor of Business Administration (BBA)							
Major in Accounting							
Minimum required: 120 semester hours							
Freshman Year - 1st Semester		Freshman Year - 2nd Semester		Sophomore Year - 1st Semester		Sophomore Year - 2nd Semester	
Course	Hr	Course	Hr	Course	Hr	Course	Hr
ENG 1310	3	ENG 1320	3	ACC 2361	3	ACC 2362	3
POSI 2310	3	HIST 1310 (WI at Texas State)	3	ECO 2314	3	ECO 2315	3
MATH 1329	3	PHIL 1320 (WI)	3	ENG 2310, 2320, 2330, 2340, 2359, or 2360	3	BLAW 2361	3
Natural Science Component	3-4	Natural Science Component	4	HIST 1320 (WI at Texas State)	3	POSI 2320	3
Physical Fitness & Wellness (PFW)	1	Physical Fitness & Wellness (PFW)	1	QMST 2333	3	COMM 1310	3
US 1100	1	CIS 1323 (Can test out for a fee)	3				
Total	14-15	Total	17	Total	15	Total	15
Junior Year - 1st Semester		Junior Year - 2nd Semester		Senior Year - 1st Semester		Senior Year - 2nd Semester	
Course	Hr	Course	Hr	Course	Hr	Course	Hr
ACC 3313	3	ACC 3314	3	ACC 3363	3	ACC 4313 (WI)	3
ACC 3365	3	ACC 3385	3	ACC 4328	3	Free Electives	7-8
CIS 3380	3	Free Elective	3	Free Electives	6	MGT 4335 (WI) (Capstone)	3
FIN 3312	3	ART, DAN, MU, or TH 2313	3	MKT 3343	3		
MGT 3303	3	MGT 3353	3				
Total	15	Total	15	Total	15	Total	13-14

Courses in Accounting (ACC)

2301 Accounting in Organizations and Society. (3-0) Introductory accounting course for non-business majors. Describes the role of accounting as an information system essential for the operation of today's organizations. Focus is on (1) how data is captured and processed to provide information for decision-making, and (2) how the information provided can be used for decision-making.

2361 (ACCT 2301) Introduction to Financial Accounting. (3-0) **This course introduces financial accounting concepts and their application in the accounting process for business organizations, including financial statement preparation, analysis and communication of financial information and related ethical responsibilities.** Prerequisite: MATH 1315, 1319, 1329, 2417, 2321, 2471, HON 3391 (or equivalent of any of these courses) or SAT Mathematics score of 580 to 800 or ACT Math (MP) score of at least 27.

2362 (ACCT 2302) Introduction to Managerial Accounting. (3-0) An introduction to the use of accounting information as an aid to management decision making, budgeting, and the control process, including accounting reports, and related ethical responsibilities. Prerequisite: ACC 2361 and MATH 1315, 1319, 1329, 2417, 2321, 2471 or HON 3391 (or equivalent of any of these courses).

3313 Intermediate Accounting I. (3-0) An in-depth study of accounting concepts and standards with emphasis on current theory and practices relating to corporate financial statements particularly stressing asset measurement and presentation. Prerequisites: ACC 2361 and 2362 with a grade of "C" or higher.

3314 Intermediate Accounting II. (3-0) A study of accounting

problems related to liability measurement, determination of stockholders' equity, earnings per share, leases, and revenue recognition. Also, coverage of intangibles and investments. Prerequisite: ACC 3313 with a grade of "C" or higher.

3363 Governmental Accounting. (3-0) A study of concepts and techniques of fund accounting, and financial reporting for governmental and not-for-profit organizations including state and local government, universities, hospitals, and other public sector entities. Prerequisite: ACC 3313 with a grade of "C" or higher.

3365 Cost/Managerial Accounting. (3-0) The study of cost/management accounting within the manufacturing and merchandising environment. Includes the analysis of cost accumulation, planning, and control within the organization. Specific topics emphasized are job order and process costing; standard costing, standard costing and variance analysis; absorption and direct costing; budgetary procedures; cost/volume profit analysis; and capital budgeting techniques. Prerequisites: QMST 2333; ACC 2362 with a grade of "C" or higher, and completion or concurrent enrollment in ACC 3313.

3385 Accounting Systems. (3-0) A study of elements of theory, procedures, and practice relating to system design and implementation for manual and computerized accounting information systems. Emphasis placed on system selection, data entry, file structure, internal control implementation, and report generation for various information end-users. Prerequisites: ACC 3313 with a grade of "C" or higher; CIS 3380.

4313 Internal Audit and Controls. (3-0) A study of the theory and practices relating to internal auditing. The course

emphasizes the procedures used to evaluate and improve the effectiveness of risk management and control processes, including prevention and detection of fraud. Pre-requisites: ACC 3314 and 3385 with a grade of “C” or higher

4328 Survey of Income Tax. (3-0) An introduction to Federal income tax provisions, concepts and issues concerning individuals, business and property transactions. The coursework focuses on income and expense recognition as well as tax planning opportunities. Prerequisite: ACC 3313.

Department of Computer Information Systems and Quantitative Methods

McCoy Hall 404

T: 512.245.2291 F: 512.245.1452

www.cis.txstate.edu

DEGREE PROGRAM OFFERED

Bachelor of Business Administration (BBA), major in Computer Information Systems

CERTIFICATES OFFERED

Computer Information Systems

The mission of the Department of Computer Information Systems and Quantitative Methods is to provide optimal educational opportunities to students wishing to pursue professional careers related to information systems and information technology. The department strives to create an environment for preparing individuals for a lifetime of learning and growth by producing graduates who understand the concepts and uses of information technology and are capable of applying these concepts to business and government.

The computer information systems curriculum provides a strong foundation in the concepts and applications of information systems and technology in organizations. It gives CIS majors the opportunity to study enterprise design, business intelligence, database development, network and security administration, programming languages, and the integration of hardware and software systems with management practices. Students completing the prescribed program of study earn the Bachelor of Business Administration degree with a major in Computer Information Systems. CIS graduates pursue careers as IT integrators, global enterprise system architects, database administrators, network administrators, information security analysts, business systems analysts, application developers, digital-business solution developers, and information systems managers. Graduates work for technology companies, government agencies, accounting firms, oil companies, financial and insurance institutions, retail firms, manufacturing concerns, and consulting companies. Many of these are global enterprises.