

# ACCOUNTING, BBA

## Program Description

The accounting major is designed to provide entry-level knowledge, skills, and concepts for careers in accounting. These careers are generally divided into four broad areas, corresponding to particular employment environments: management accounting, government accounting, accounting education, and public accounting. The career can include such activities as auditing, budgeting, data processing, controlling costs, providing tax advice, meeting tax requirements, and designing and analyzing financial systems.

## Professional Certification

Practicing accountants generally acquire one or more certifications available to members of the profession. The most common certification is the Certified Public Accountant (CPA), conferred by the State Board of Public Accountancy of the state in which the individual maintains his or her license. Other certifications include the Certified Management Accountant (CMA), the Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), and others.

The Texas State Board of Public Accountancy has set the minimum educational requirements for taking the CPA examination at 150 semester hours. **Students aspiring to an accounting career should give serious consideration to pursuing advanced studies at the graduate level to enhance their potential for a successful accounting career.**

Accounting students should be aware that requirements to sit for the CPA examination in Texas may change at any time. CPA requirements are determined by the Texas State Board of Public Accountancy (TSBPA). Students should frequently visit the TSBPA website at <http://www.tsbpa.state.tx.us/> and check with their advisor on a regular basis to ensure that the courses they are taking will qualify them to sit for the CPA exam.

For students who have received their undergraduate degrees, the Department of Accounting, Business Law, and Finance offers an avenue to pursue graduate studies to meet the State qualifications for professional certification through the **Master of Accountancy (MAcc)**. This option is described in the College of Business section of the Graduate Catalog. Students are encouraged to contact the Director of Master's Programs in the College of Business for more information and answers to specific questions.

## BBA Student Learning Goals and Objectives

- G1. To Be Effective Communicators
  - O1. Students will demonstrate the ability to identify the appropriate message purpose, select appropriate organization, provide sufficient supporting details, and use effective mechanics.
  - O2. Students will demonstrate the ability to prepare (content, presentation and media) and deliver (verbally and nonverbally) a professional presentation.
- G2. To Be Competent in Business Practices
  - O1. Students will demonstrate knowledge of key business theories and concepts and will apply these business theories and concepts correctly.
  - O2. Students demonstrate the ability to incorporate theories, concepts, and practices across multiple disciplines to produce practical answers.
  - O3. Students will effectively analyze data.
- G3. To Be Good Decision Makers
  - O1. Students will demonstrate the ability to identify valid, reliable and important information applicable to the issue being studied.
  - O2. Students will demonstrate the ability to analyze multiple responses to issues.
  - O3. Students will demonstrate the ability to determine and support an appropriate decision.
- G4. To Be Good Citizens
  - O1. Students will demonstrate the ability to identify ethical concepts.

In addition, all Accounting Majors will demonstrate knowledge of key Accounting theories and concepts, and will apply these Accounting theories and concepts correctly.

## Accounting Major

Student Learning Outcome: Students will demonstrate an understanding of the principles and practices common to the major areas of accounting.

Complete the Business Foundation Curriculum in the freshman and sophomore years.

## General Requirements for BBA Degree

Requirements	Credit Hours
Core Curriculum Program ( <a href="http://catalog.tamucc.edu/undergraduate/university-college/programs/core-curriculum-program/">http://catalog.tamucc.edu/undergraduate/university-college/programs/core-curriculum-program/</a> )	42
First-Year Seminars (when applicable) <sup>1</sup>	0-2
Business Core	45
Accounting Major Requirements	24
Electives	9
<b>Total Credit Hours</b>	<b>120-122</b>

1

Full-time, first time in college students are required to take the first-year seminars.

- UNIV 1101 University Seminar I (1 sch)
- UNIV 1102 University Seminar II (1 sch)

## Program Requirements

Code	Title	Hours
<b>Full-time, First-year Students</b>		
UNIV 1101	University Seminar I *	1
UNIV 1102	University Seminar II *	1
<b>Core Curriculum Program</b>		
University Core Curriculum		42
Business majors are required to complete as part of their University Core Curriculum Program:		
ECON 2301	Macroeconomics Principles *	
MATH 1324	Mathematics for Business and Social Sciences <sup>1</sup>	

<b>Business Core</b>		
BUSI 0011	Cob Student Code of Ethics and Plagiarism <sup>*2</sup>	0
ACCT 2301	Financial Accounting	3
ACCT 2302	Managerial Accounting	3
BLAW 3310	Legal Environment of Business <sup>*</sup>	3
BUSI 0088	Graduation Requirements Review	0
ECON 2302	Microeconomics Principles <sup>*</sup>	3
FINA 3310	Financial Management <sup>*</sup>	3
MATH 1325	Calculus for Business & Social Sciences <sup>1</sup>	3
MGMT 3310	Principles of Management	3
MGMT 3315	Business Communications <sup>3,*</sup>	3
MGMT 4388	Business Strategy <sup>*</sup>	3
MISY 2305	Computer Applications in Business <sup>*</sup>	3
MISY 3310	Management Information Systems Concepts <sup>*,^</sup>	3
MKTG 3310	Principles of Marketing <sup>*</sup>	3
OPSY 4314	Operations Management <sup>*</sup>	3
ORMS 3310	Data Analysis and Statistics <sup>*</sup>	3
<b>International Business Course</b>		
Select one of the following depending on the major:		3
ACCT 3315	Multinational Entities: Accounting and Consolidations (for Accounting Major) <sup>4,*</sup>	
ECON 3315	International Economic Issues (for Business Economics Major)	
FINA 4315	International Finance (for Finance Major)	
MGMT 4315	Multinational Management (for Management Major) <sup>*</sup>	
BUSI 4310	International Business (for all other Majors)	
<b>Accounting Major Requirements</b>		
ACCT 3311	Intermediate Accounting I <sup>*</sup>	3
ACCT 3312	Intermediate Accounting II <sup>*</sup>	3
ACCT 3314	Cost Accounting <sup>*</sup>	3
ACCT 3321	Federal Income Tax I <sup>5,*</sup>	3
ACCT 4355	Accounting Information Systems <sup>*</sup>	3
ACCT 4311	Auditing Principles and Procedures <sup>5,*</sup>	3
<b>Accounting Electives</b>		
Select 6 hours from the following:		6
ACCT 3315	Multinational Entities: Accounting and Consolidations <sup>4,*</sup>	
ACCT 3316	Governmental and Not-for-Profit Accounting	
ACCT 3317	Oil, Gas, & Energy Accounting <sup>*</sup>	
ACCT 3322	Federal Income Tax II <sup>*</sup>	
ACCT 3340	Fraud Examination <sup>*</sup>	
ACCT 4314	Advanced Accounting Problems <sup>*</sup>	
ACCT 4345	Ethics for Texas CPA Candidates and Business Executives <sup>6</sup>	
ACCT 4390	Current Topics in Accounting <sup>*</sup>	
ACCT 4396	Directed Individual Study	
ACCT 4398	Accounting Internship	
<b>Electives</b>		
Upper-level Business Elective		3
Business Elective		3

Non-Business Elective	3
<b>Total Hours</b>	<b>122</b>

1

Higher level mathematics course may be accepted as a substitute with approval

2

All Business Majors and Minors must complete BUSI 0011 Cob Student Code of Ethics and Plagiarism (0 sch) before or during their first semester enrolled in upper-division Business courses

3

MGMT 3315 Business Communications (3 sch), see Business Core, fulfills TSBPA's communications education requirement. TSBPA requires 24 semester credit hours in business, 30 semester credit hours in upper level accounting courses, and 150 total semester hours. Students completing the Accounting BBA will have satisfied the business requirement but may need additional course work to meet the accounting education and total semester hour requirements. **As of August, 1999, the Texas State Board of Public Accountancy will accept only 15 hours of online accounting courses toward the hours you need to sit for the CPA exam.**

4

ACCT 3315 Multinational Entities: Accounting and Consolidations (3 sch) may be taken as either International Business Course or as an Accounting Elective but not both.

5

ACCT 3321 Federal Income Tax I (3 sch) and ACCT 4311 Auditing Principles and Procedures (3 sch) together fulfill the Texas State Board of Public Accounting's (TSBPA) research education requirement.

6

ACCT 4345 Ethics for Texas CPA Candidates and Business Executives (3 sch) fulfills TSBPA's ethics education requirement but it does not count toward TSBPA's requirement for 30 semester hours of upper level accounting courses.

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Online offering

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Blended offering

## BBA Accounting Online Completion

The accounting major is designed to provide entry-level knowledge, skills, and concepts for careers in accounting. These careers are generally divided into four broad areas, corresponding to particular employment environments: management accounting, government accounting, accounting education, and public accounting. The career can include such activities as auditing, budgeting, data processing, controlling costs, providing tax advice, meeting tax requirements, and designing and analyzing financial systems. An Online Completion format provides 60 hours of online courses. The course schedule for the Online BBA Accounting option will differ from on-campus course offerings and may not include all course options available to on-campus students.

## Professional Certification

Practicing accountants generally acquire one or more certifications available to members of the profession. The most common certification is the Certified Public Accountant (CPA), conferred by the State Board of Public Accountancy of the state in which the individual maintains his or her license. Other certifications include the Certified Management

Accountant (CMA), the Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), and others.

The Texas State Board of Public Accountancy has set the minimum educational requirements for taking the CPA examination at 150 semester hours. **Students aspiring to an accounting career should give serious consideration to pursuing advanced studies at the graduate level to enhance their potential for a successful accounting career.** Accounting students should be aware that requirements to sit for the CPA examination in Texas may change at any time. CPA requirements are determined by the Texas State Board of Public Accountancy (TSBPA). Students should frequently visit the TSBPA website at <http://www.tsbpa.state.tx.us/> and check with their advisor on a regular basis to ensure that the courses they are taking will qualify them to sit for the CPA exam.

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  - 01. Students will demonstrate knowledge of key business theories and concepts and will apply these business theories and concepts correctly.
  - 02. Students demonstrate the ability to incorporate theories, concepts, and practices across multiple disciplines to produce practical answers.
  - 03. Students will effectively analyze data.
- G3. To Be Good Decision Makers.
  - 01. Students will demonstrate the ability to identify valid, reliable and important information applicable to the issue being studied.
  - 02. Students will demonstrate the ability to analyze multiple responses to issues.
  - 03. Students will demonstrate the ability to determine and support an appropriate decision.
- G4. To Be Good Citizens
  - 01. Students will demonstrate the ability identify ethical concepts.

In addition, all Accounting Majors will demonstrate knowledge of key Accounting theories and concepts, and will apply these Accounting theories and concepts correctly.

## Entry Requirements

Applicants who have completed 42 hours with a GPA of 2.0 or higher may be accepted into the Online Accounting BBA Completion Program. Students may transition into the upper division course sequence as they

complete the University Core Curriculum and 60 hours including the following courses or their equivalents:

Code	Title	Hours
ACCT 2301	Financial Accounting	3
ACCT 2302	Managerial Accounting	3
ECON 2302	Microeconomics Principles *	3
MISY 2305	Computer Applications in Business *	3
MATH 1325	Calculus for Business & Social Sciences (Higher level mathematics course may be accepted as substitute with approval)	3
	Non-Business elective	3
All Business majors are required to complete the following courses as part of their University Core Curriculum Program:		
ECON 2301	Macroeconomics Principles *	3
MATH 1324	Mathematics for Business and Social Sciences (Higher level mathematics course may be accepted as a substitute with approval)	3

## General Requirements for BBA Online Completion

Requirements	Credit Hours
Business Core	30
Accounting Major Requirements	18
Accounting Electives	6
Business Electives	6
<b>Total Credit Hours</b>	<b>60</b>

## Program Requirements

(all available Online)

Code	Title	Hours
<b>Business Core</b>		
BUSI 0011	Cob Student Code of Ethics and Plagiarism <sup>1,*</sup>	0
BLAW 3310	Legal Environment of Business *	3
BUSI 0088	Graduation Requirements Review	0
FINA 3310	Financial Management *	3
MGMT 3310	Principles of Management	3
MGMT 3315	Business Communications <sup>2,*</sup>	3
MGMT 4388	Business Strategy *	3
MISY 3310	Management Information Systems Concepts <sup>*,^</sup>	3
MKTG 3310	Principles of Marketing *	3
OPSY 4314	Operations Management *	3
ORMS 3310	Data Analysis and Statistics *	3
MGMT 4315	Multinational Management *	3
<b>Accounting Major Requirements</b>		
ACCT 3311	Intermediate Accounting I *	3
ACCT 3312	Intermediate Accounting II *	3
ACCT 3314	Cost Accounting *	3
ACCT 3321	Federal Income Tax I <sup>3,*</sup>	3
ACCT 4355	Accounting Information Systems *	3
ACCT 4311	Auditing Principles and Procedures <sup>3,*</sup>	3
<b>Accounting Electives</b>		
ACCT 3322	Federal Income Tax II *	3

ACCT 3340	Fraud Examination *	3
Note: Additional electives may be available based upon student demand.		
<b>Business Electives</b>		
Upper-Level Business Elective		3
Business Elective		3
<b>Total Hours</b>		<b>60</b>

1

All Business Majors and Minors must complete BUSI 0011 Cob Student Code of Ethics and Plagiarism (0 sch) before or during their first semester enrolled in upper-division Business courses.

2

MGMT 3315 Business Communications (3 sch), see Business Core, fulfills TSBPA's communications education requirement. TSBPA requires 24 semester credit hours in business, 30 semester credit hours in upper level accounting courses, and 150 total semester hours. Students completing the Accounting BBA will have satisfied the business requirement but may need additional course work to meet the accounting education and total semester hour requirements. **As of August, 1999, the Texas State Board of Public Accountancy will accept only 15 hours of online accounting courses toward the hours you need to sit for the CPA exam.**

3

ACCT 3321 Federal Income Tax I (3 sch) and ACCT 4311 Auditing Principles and Procedures (3 sch) together fulfill the Texas State Board of Public Accounting's (TSBPA) research education requirement.

\*

Online offering

## Pathway to the Master of Accountancy

Students who have been admitted into Master of Accountancy program and have fifteen or less student credit hours to complete the Bachelor of Business Administration degree in Accounting may enroll in graduate accounting coursework with the approval of the Director of Masters Programs.

## Alternatives for Students Planning to take the CPA Examination - The 150-Hour Requirement for CPA Examination

1. Complete a BBA degree, majoring in Accounting, and complete the Master of Accountancy (MAcc).
2. Complete a BBA degree, majoring in Accounting, and complete a Master of Business Administration (MBA). A minimum of 30 semester hours in accounting coursework is required.
3. Complete a BBA degree, majoring in Accounting, take 6 or 9 semester hours of additional accounting courses as part of the business electives, and additional coursework to satisfy the 150 total semester credits requirement.

Code	Title	Hours
<b>Additional Education Requirements</b>		
<i>Communication Education Requirement</i>		
Select one of the following:		3
MGMT 3315	Business Communications	
ACCT 5341	Advanced Auditing and Assurance Services	
ACCT 5381	Accounting Theory	

### Research Education Requirement

Select one of the following:		3-6
ACCT 3321 & ACCT 4311	Federal Income Tax I and Auditing Principles and Procedures	
ACCT 5371	Professional Accounting Research	

### Ethics Education Requirement

Select one of the following: <sup>1</sup>		3
ACCT 4345	Ethics for Texas CPA Candidates and Business Executives	
ACCT 5345	Ethics for Texas CPA Candidates and Business Executives	

1

ACCT 4345 Ethics for Texas CPA Candidates and Business Executives (3 sch) and ACCT 5345 Ethics for Texas CPA Candidates and Business Executives (3 sch) do not count toward the 30 semester hours in upper level accounting requirement and a student may not take both ACCT 4345 Ethics for Texas CPA Candidates and Business Executives (3 sch) and ACCT 5345 Ethics for Texas CPA Candidates and Business Executives (3 sch).

See the College of Business section of the Graduate Catalog for details on these programs. (An advanced degree is not currently required to meet the 150-hour standard for becoming a candidate for the CPA examination.) See the Texas State Board of Public Accountancy website for more information: <https://www.tsbpa.state.tx.us>.

Note:

Course prerequisites are strictly enforced.

## Course Sequencing

### First Year

Fall		Hours
BUSI 0011	Cob Student Code of Ethics and Plagiarism	0
Creative Arts Core Requirement		3
ECON 2301	Macroeconomics Principles	3
ENGL 1302	Writing and Rhetoric II	3
HIST 1301	U.S. History to 1865	3
Life & Physical Science Core Requirement		3
UNIV 1101	University Seminar I	1
<b>Hours</b>		<b>16</b>

### Spring

COMM 1311	Foundation of Communication	3
HIST 1302	U.S. History Since 1865	3
ECON 2302	Microeconomics Principles	3
Language, Philosophy & Culture Core Requirement		3
MATH 1324	Mathematics for Business and Social Sciences	3
UNIV 1102	University Seminar II	1
<b>Hours</b>		<b>16</b>

### Second Year

Fall		Hours
ACCT 2301	Financial Accounting	3
Business Elective		3
Component Area Option Core Requirement		3

MATH 1325	Calculus for Business & Social Sciences	3
POLS 2305	U.S. Government and Politics	3
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT 2302	Managerial Accounting	3
Component Area Option Core Requirement		3
Life & Physical Science Core Requirement		3
MISY 2305	Computer Applications in Business	3
POLS 2306	State and Local Government	3
<b>Hours</b>		<b>15</b>
<b>Third Year</b>		
<b>Fall</b>		
MGMT 3315	Business Communications	3
ACCT 3314	Cost Accounting	3
ACCT 3311	Intermediate Accounting I	3
ORMS 3310	Data Analysis and Statistics	3
MKTG 3310	Principles of Marketing	3
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
MGMT 3310	Principles of Management	3
ACCT 3312	Intermediate Accounting II	3
ACCT 3321	Federal Income Tax I	3
FINA 3310	Financial Management	3
MISY 3310	Management Information Systems Concepts	3
<b>Hours</b>		<b>15</b>
<b>Fourth Year</b>		
<b>Fall</b>		
ACCT 4355	Accounting Information Systems	3
ACCT 3315	Multinational Entities: Accounting and Consolidations	3
ACCT Elective		3
OPSY 4314	Operations Management	3
BLAW 3310	Legal Environment of Business	3
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT Elective		3
Nonbusiness Elective		3
ACCT 4311	Auditing Principles and Procedures	3
MGMT 4388	Business Strategy	3
Upper Division BUSINESS Elective		3
<b>Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>122</b>

## Courses

### ACCT 2301 Financial Accounting

#### 3 Semester Credit Hours (3 Lecture Hours)

Financial accounting concepts and their application in the accounting process for business organizations including financial statement preparation, analysis and communication of financial information.

**TCCNS:** ACCT 2301

### ACCT 2302 Managerial Accounting

#### 3 Semester Credit Hours (3 Lecture Hours)

The use of accounting information as an aid to management decision making, including performance measurement and budgets.

**Prerequisite:** ACCT 2301.

**TCCNS:** ACCT 2302

### ACCT 3311 Intermediate Accounting I

#### 3 Semester Credit Hours (3 Lecture Hours)

An intensive study of the balance sheet accounts and the related income statement accounts. It exposes the student to the various Accounting Principles Board opinions and Financial Accounting Standards Board statements, and International Financial Reporting standards, as these publications affect the various accounts and transactions. It covers the various working capital accounts and operational assets.

**Prerequisite:** (ACCT 2301 and 2302).

### ACCT 3312 Intermediate Accounting II

#### 3 Semester Credit Hours (3 Lecture Hours)

A continuation of Intermediate Accounting I involving current and non-current liabilities and owner equity accounts, the Statement of Cash Flows, deferred income tax, financial statement analysis and several special problem areas.

**Prerequisite:** (ACCT 3311).

### ACCT 3314 Cost Accounting

#### 3 Semester Credit Hours (3 Lecture Hours)

A study of procedures and concepts in allocating the costs of firm inputs to outputs, determination and use of standard costs in the control function, profit planning and control techniques used in management decision-making.

**Prerequisite:** (ACCT 2301 and 2302).

### ACCT 3315 Multinational Entities: Accounting and Consolidations

#### 3 Semester Credit Hours (3 Lecture Hours)

A study of the similarities and differences between U.S. and other countries' accounting and reporting procedures. Basic consolidation of international segments will be covered. Use of spreadsheets and web technology required.

**Prerequisite:** (ACCT 2302).

### ACCT 3316 Governmental and Not-for-Profit Accounting

#### 3 Semester Credit Hours (3 Lecture Hours)

A study of fund accounting used in governmental entities and non-profit organizations. Emphasis on budgetary and fund accounts.

**Prerequisite:** (ACCT 2301 and 2302).

### ACCT 3317 Oil, Gas, & Energy Accounting

#### 3 Semester Credit Hours (3 Lecture Hours)

This course covers the basic principles of oil and gas accounting. Course topics include upstream oil and gas operations, successful efforts accounting, full cost pool accounting, accounting for production, exploration and construction, joint interest accounting, international operations, oil and taxation and analysis of oil and gas financial statements.

**Prerequisite:** (ACCT 3311).

### ACCT 3321 Federal Income Tax I

#### 3 Semester Credit Hours (3 Lecture Hours)

Emphasizes the role of taxation in the business decision-making process. The course introduces the tools to conduct basic tax research and planning.

**Prerequisite:** (ACCT 2301 and 2302).

**ACCT 3322 Federal Income Tax II**

**3 Semester Credit Hours (3 Lecture Hours)**

Examines additional, more complex topics in business decision-making, tax research, and tax planning.

**Prerequisite:** (ACCT 3321).

**ACCT 3340 Fraud Examination**

**3 Semester Credit Hours (3 Lecture Hours)**

This course covers the basic principles of fraud examination. Course topics include the behavioral aspects of fraud and common fraud schemes including skimming, larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement, non-cash misappropriations, corruption and bribery, and fraudulent financial statements.

**Prerequisite:** (ACCT 2301 and 2302).

**ACCT 4311 Auditing Principles and Procedures**

**3 Semester Credit Hours (3 Lecture Hours)**

Auditing principles and techniques underlying the audit process; procedures used in conducting external audits, reviews and compilations.

**Prerequisite:** (ACCT 3312).

**ACCT 4314 Advanced Accounting Problems**

**3 Semester Credit Hours (3 Lecture Hours)**

A study of advanced accounting topics, including leases, pensions, consolidations, asset retirement obligations, accounting for not-for-profit organizations and government entities and other special problem areas.

**Prerequisite:** (ACCT 3312).

**ACCT 4345 Ethics for Texas CPA Candidates and Business Executives**

**3 Semester Credit Hours (3 Lecture Hours)**

This course will cover ethical theory, ethical reasoning, integrity, objectivity, independence and other core values and regulatory requirements associated with the practice of professional accounting and decision making of other executives, with an emphasis on corporate governance in the post-Sarbanes-Oxley regulatory environment. This course satisfies the ethics requirement of the Texas State Board of Public Accountancy (TSBPA); however, it does not count for advanced accounting hours required to sit for the CPA exam. Students who receive credit for ACCT 4345 cannot also receive credit for ACCT 5345.

**ACCT 4355 Accounting Information Systems**

**3 Semester Credit Hours (3 Lecture Hours)**

A study of the role of accounting information systems and related subsystems in both for profit and not-for-profit entities. The relationship of accounting information systems to other systems, including management information systems, is addressed. Concepts are reinforced by the completion of computer-based projects. .

**Prerequisite:** (ACCT 2301, 2302 and MISY 2305).

**ACCT 4390 Current Topics in Accounting**

**3 Semester Credit Hours (3 Lecture Hours)**

Selected topics for special study related to accounting functions, processes or issues. May be repeated for credit when topics vary.

**ACCT 4396 Directed Individual Study**

**1-3 Semester Credit Hours (1-3 Lecture Hours)**

Individual supervised study and completion of a final report.

**ACCT 4398 Accounting Internship**

**3 Semester Credit Hours (3 Lecture Hours)**

Supervised full-time or part-time, off-campus training in public accounting, industry, or government. Oral and written reports required.