

ACCOUNTING (ACC)

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. (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 \$15.41; DL01 \$75; LRB1 \$15.41.

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 \$15.41; 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.

Prerequisite: A grade of "C-" or better in ACC 3023 or ACC 3053 and declared major in Carlos Alvarez College of Business. 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.

Prerequisite: A grade of "C-" or better in ACC 2013 and ACC 2033 and completion of or 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.

Prerequisite: 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.

Prerequisite: A grade of "C-" or better in ACC 2033, and Microsoft Office Specialist Certification in Excel or a grade of "C-" or better in either IS 3003 or IS 1413, 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.

Prerequisite: 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.

Prerequisite: 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 primarily toward 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.

Prerequisite: A grade of "C-" or better in ACC 3033 and ACC 3043, and a declared accounting major. A study of contemporary accounting topics and professional accounting research using the Accounting Standards Codification. 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.