



# ACCOUNTING

H-E-B School of Business & Administration

## Accounting at UIW

In Accounting and Auditing, we record, present, and interpret the results of business transactions. Because thousands of investors, lenders, workers, regulators and others depend on and rely on the financial statements and other reports we audit or prepare, in addition to the clients and employers we work for directly, we honor the public trust. If you want a challenging environment where you can compete with the best, and where strength of character matters, accounting may be right for you. Our degree plans are designed to prepare you with the qualifications to sit for the CPA exam and enter the accounting profession.

## Overview

Accounting is the means by which businesses report to their stakeholders the results of their operations, comprehensive income, financial position and changes in cash and owners' equities by analyzing, recording, presenting and interpreting the results of transactions and events. Intended to develop the decision making and accounting skills needed to enter the profession and become accountants in public practice, industry, non-profit organizations or government, the curriculum is based on the American Institute of Certified Public Accountants' (AICPA) core competencies.

## Earning Potential

The Texas Society of Certified Public Accountants salary surveys say that CPAs with a master's degree can earn as much as \$5 million in their career, and those who become firm partners have averaged \$7.7 million. The AICPA says graduates in public accounting are making \$40 to \$60 thousand per year in their first three years.

## Enhancing the Academic Experience

Accounting students frequently are leaders of the Accounting Club, the Business Club, Ethics Club, and join our honor society, Delta Mu Delta. Our students also participate in the volunteer tax assistance program -VITA (tax preparation assistance to the poor outreach program). Most accounting students learn on the job by participating in at least one internship. We train people to leverage technology, to analyze and think critically, and to be concerned and enlightened citizens who can become professional accountants.

## Curriculum

15 semester hours of required accounting courses:

ACCT 3311	Intermediate Accounting I
ACCT 3312	Intermediate Accounting II
ACCT 3313	Cost Accounting
ACCT 3315	Federal Income Tax I
ACCT 4314	Auditing

9 semester hours of upper division undergraduate accounting electives.

The Texas State Board of Public Accountancy (TSBPA) requires 30 semester hours of approved upper division accounting courses, 24 hours of approved upper division business courses, two hours credit in both of approved business communications and tax/business research courses, and an approved three hour course in ethics included in a total of 150 semester hours with a degree, as qualifications to sit for the CPA examination.

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**Master of Science in Accounting**

Don't forget that TSBPA requires a total of 150 semester hours to sit for the CPA exam. That is why our MSA—30-hour degree—fits so well with our 120 hour BBA in accounting. UIW undergraduate accounting student with at least a B average in their accounting courses automatically have a place reserved for them in the MSA program. The programs are designed to allow students to complete both degrees in five years.

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**BBA with a Concentration in Accounting Four-Year Degree Plan**

First Year				
Fall Semester		Spring Semester		
Course	Hours	Course	Hours	Hours
ACCT 2301 Principles of Accounting I	3	ACCT 2312 Principles of Accounting II	3	3
ENGL 1311 Composition I	3	ENGL 1312 Composition II	3	3
HIST 1311 World History	3	LANG 1311 Modern Language II	3	3
LANG 1311 Modern Language I	3	MIS 2321 Introduction to Information Systems	3	3
MATH 1304 College Algebra	3	DWHP 1200 Dimensions of Wellness	2	2
		PEHP PE Activity	1	1
<b>Total Hours</b>	<b>15</b>	<b>Total Hours</b>	<b>15</b>	<b>15</b>

  

Second Year				
Fall Semester		Spring Semester		
Course	Hours	Course	Hours	Hours
ACCT 3311 Intermediate Accounting I	3	ACCT 3312 Intermediate Accounting II	3	3
ECON 2301 Principles of Macroeconomics*	3	ACCT 3313 Cost Accounting	3	3
ENGL 2310 World Literature Studies	3	ECON 2302 Principles of Microeconomics	3	3
PHIL 1381 Introduction to Philosophy	3	RELS Religion 1305, 1315, 1325, or 1335	3	3
MIS 2325 Information Management Applications	3	Science with Lab **** See Note	4	4
<b>Total Hours</b>	<b>15</b>	<b>Total Hours</b>	<b>16</b>	<b>16</b>

  

Third Year				
Fall Semester		Spring Semester		
Course	Hours	Course	Hours	Hours
ACCT 3315 Federal Income Tax	3	ACCT Accounting Elective (advanced)	3	3
BMGT 3340 Management Theory & Practice	3	BMGT 3371 Management Science	3	3
BMGT 3370 Business Statistics	3	BLAW 3317 Business Law	3	3
BFIN 3321 Principles of Financial Management	3	BMKT 3331 Principles of Marketing	3	3
RELS/PHIL ***See Note	3	BINT 3331 International Business Management	3	3
<b>Total Hours</b>	<b>15</b>	<b>Total Hours</b>	<b>15</b>	<b>15</b>

  

Fourth Year				
Fall Semester		Spring Semester		
Course	Hours	Course	Hours	Hours
ACCT 4314 Auditing	3	ACCT Accounting Elective (advanced)	3	3
ACCT Accounting Elective (advanced)	3	BMGT 4381 Integ. Bus. Analysis/Dec. Making II	3	3
BMGT 4380 Integ. Bus. Analysis/Dec. Making I	3	General Elective	3	3
Fine Arts **See Note	3	General Elective	3	3
General Elective	3	General Elective	3	3
<b>Total Hours</b>	<b>15</b>	<b>Total Hours</b>	<b>15</b>	<b>15</b>

\*Macroeconomics fulfills the Social Science requirement.

\*\*Three hours of a performance or history course in Visual Art, Dance, Music, or Theatre.

\*\*\*Any three hour religion or advanced philosophy course.

\*\*\*\*BIOL 1402.401, 2321/2121 CHEM 2301/1101 ENSC 1410 GEOL 1401, 1402, 1416, 1417, 2410, 3420, 3430, 3450 PHYS 2305/2105