

**Texas State Board of Public Accountancy
College Course Review**

Fall 2019

Institution:	Texas A&M University - Commerce
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Degree Information The board recognizes this institution as a degree-granting university which is accredited by the Southern Association of Colleges and Schools/Commission on Colleges.

Accounting Courses The following courses meet the Board's definition of upper division accounting courses. **Thirty semester hours are required** for CPA Examination eligibility. At least 15 of these hours must result from physical attendance at classes meeting regularly on the campus of any transcript-issuing institution. Additional credit will not be given for repeated courses or coursework. The subject-matter content should be derived from the Uniform CPA Examination Content Specification Outline.

ACCT 311	Managerial Accounting
ACCT 321	Intermediate Accounting I
ACCT 322	Intermediate Accounting II
ACCT 326	Accounting Information Systems
ACCT 421	Advanced Accounting
ACCT 427	Auditing
ACCT 433	Internal Control Systems
ACCT 437	Governmental and Not-for-Profit Accounting
ACCT 439	Advanced Income Tax Accounting
ACCT 440	Income Tax Accounting
ACCT 502	Financial Accounting (Not accepted if Intermediate 1 & 2 has been taken)
ACCT 561	Fraud Examination
ACCT 521	Advanced Accounting
ACCT 522	Governmental and Not-for-Profit Accounting
ACCT 525	Advanced Managerial Accounting
ACCT 527	Auditing
ACCT 528	Advanced Auditing
ACCT 529	Accounting Information Systems
ACCT 531	International Accounting
ACCT 538	Individual Income Tax Accounting
ACCT 539	Taxation for Decision Makers
ACCT 540	Advanced Income Tax Accounting
ACCT 541	Accounting Theory
ACCT 550	Sales, Franchise, & Other Types of Taxes
ACCT 551	Advanced Issues in Taxes
ACCT 561	Fraud Examination
ACCT 562	Forensic and Investigative Accounting
ACCT 563	Advanced Forensic Accounting
ACCT 575	Financial Statement Analysis
ACCT 588	Independent Accounting Research
ACCT 597	Special Topics in accounting

Accounting Research and Analysis Two semester hours are required in accounting research and analysis. The semester hours may be included in the 30 semester hour accounting requirement. The following course(s) meet the Board's requirements for a discrete (stand-alone) course in accounting research and analysis.

ACCT 521	Advanced Accounting – 1 hour
ACCT 538	Individual Income Tax Accounting – 1 hour
	OR
ACCT 588	Independent Accounting Research – 2 hours

Accounting Internship Course - A three semester hour internship course may be used as an accounting course provided the following conditions are met. To meet the accounting requirements to take the CPA Examination, an accounting internship course is not required.

- The accounting knowledge gained is equal to or greater than the knowledge gained in a traditional accounting classroom setting.
- The internship course shall not be taken until a minimum of 12 semester hours of upper division course work has been completed.

The Student

1. Receives advance approval of the internship plan from the faculty coordinator.
2. Receives the objectives to be met during the internship from the employing firm.
3. Meets all terms of the internship plan.
4. Keeps a diary comprising a chronological list of all work experience gained in the internship.
5. Writes a paper demonstrating the knowledge gained in the internship.
6. Receives from the employing firm a copy of the evaluation of the student and a letter describing the duties performed by the student.
7. Provides evidence of all items upon request by the board.

The Faculty Coordinator

1. Approves in advance the internship plan.
2. Receives the objectives to be met during the internship from the employing firm.
3. Follows up with the student and the employing firm that all objectives of the internship are being met.
4. Receives from the employing firm a copy of the evaluation of the student and the duties performed by the student.
5. Determines that all terms of the internship plan are met.
6. Provides evidence of all items upon request by the board.

The Employing Firm

1. Provides the faculty coordinator and the student with the objectives to be met during the internship.
2. Provides a significant accounting work experience with adequate training and supervision of the work performed by the student.
3. Provides an evaluation of the student at the conclusion of the internship, provides a letter describing the duties performed and the supervision to the student, and provides a copy of the documentation to the faculty coordinator and the student.
4. Provides evidence of all items upon request by the board.

Related Business Courses The Board has not reviewed all related business courses offered at this institution. All related business courses taken to meet the Board's definition and write the CPA examination must be upper division courses. **Twenty-four semester hours are required** for CPA Examination eligibility, with not more than 6 semester hours taken in any subject area. The two semester hours designated as accounting communications or business communication may be included in the 24 semester hour business course requirements. Additional credit will not be given for repeated courses or coursework. The following course requirements will meet the Board's definition of upper division related business courses.

Business Law, that includes study of the Uniform Commercial Code Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Economics Only 6 semester hours may be accepted. Economics courses at any level may be used; however, they must contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Management Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Marketing Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Business Communications Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Statistics and Quantitative Methods Only 6 semester hours may be accepted. Statistics courses at any level may be used; however, they must contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Finance Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Information Systems or Technology Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

Accounting or Business Communications

Two semester hours are required in accounting communication or business communication. The following course(s) meet the Board's requirements for a discrete (stand-alone) course in accounting communications or business communications.

ACCT 595 Accounting Research and Communications – 2 hours

Ethics Course

Three semester hours are required. The following course(s) meets the Board's definition of an acceptable ethics course. The qualifying course is upper division and provides students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. The ethics course(s) provides a foundation for ethical reasoning and includes the core values of integrity, objectivity, and independence.

ACC 430/530 – Business Ethics for Accountants