

# Accounting - Undergraduate Programs

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## Overview of Degree Programs

To support its mission, the Department of Accounting offers two undergraduate degree programs: the Bachelor of Business Administration with a major in accounting and the Bachelor of Science in Accounting. Both degree programs provide accounting and business knowledge sufficient to enable the pursuit of professional opportunities in government, industry, and public practice. The Bachelor of Business Administration degree is intended for those individuals who seek a broader education while the Bachelor of Science degree is appropriate for individuals who wish to complete significant course work in accounting.

The Department of Accounting also offers a Fast Track in Accounting and a Professional Program in Accounting for students who wish to pursue both a bachelor's and master's degree in accounting. Students accepted into either program complete fewer courses to earn both, Bachelors and Masters, degrees than non-participants.

## Objective

The objective of the Bachelor in Business Administration and Bachelor of Science in Accounting is to prepare students for graduate study and/or for professional careers in the public, private, government and non-for profit sector as internal auditors, management accountants, government auditors and other accounting related functions. As a part of this objective, these programs are designed to provide the educational background to become a Certified Management Accountant, Certified Internal Auditor, Certified Fraud Examiner or to attain other professional certifications.

Students of accounting learn to use and control information technology systems, prepare and analyze financial reports, structure business transactions, and develop effective business plans. Individuals who like being challenged by a variety of situations and technologies and who enjoy identifying, analyzing, and solving problems are well-suited to majoring in accounting.

## Accreditation

The accounting program in the Department of Accounting is fully accredited by the AACSB International.

## Transfer Credit

Acceptance of transfer credit for accounting courses will generally be limited to those courses taught in the freshman and sophomore years in the Department of Accounting at UT Arlington. Junior and senior level accounting courses taught at UT Arlington, but completed at another institution, must be validated if they are to be used to fulfill degree requirements for an undergraduate degree in accounting. Courses are ordinarily validated from an examination of course materials and acceptable performance on a validation examination. Students must earn a grade of C or higher on the validation examination for transfer credit. Information about the validation examination can be obtained from the undergraduate advisor.

## Entrance Examination for ACCT 3311 (Financial Accounting I)

A student's performance in ACCT 3311 (Financial Accounting I) is often viewed as an important indicator of aptitude for success in the accounting profession. To help ensure that each student enrolling in ACCT 3311 has the preparation to succeed, students must pass an entrance examination prior to enrolling in ACCT 3311 FINANCIAL ACCOUNTING I. Students who score in the top one-third of a UT-Arlington ACCT 2301 comprehensive exam (with no less than a B on that exam), and earn a B or better in the UT-Arlington ACCT 2301 are exempt from the ACCT 3311 entrance examination. Details regarding this entrance examination may be obtained on the departmental website.

## Degree Progress and Major Dismissal

Students who have been admitted to an accounting degree program must maintain satisfactory progress in their field of study. Declared accounting majors are subject to dismissal from accounting degree programs and will not be permitted to continue to enroll in accounting courses at UT Arlington if they:

- Receive a grade of D or F in more than two upper level accounting courses, or
- Receive a combination of grades of D or F on two attempts of the same accounting course.

## Graduation Requirements

In addition to requirements imposed by the University and College of Business, students must earn a grade of C or higher in each accounting course presented to satisfy the requirements for a degree with a major in accounting.

## Fast Track Master's Degree in Accounting

This program emphasizes preparation for a career as a professional accountant, including preparation for the Certified Public Accountant designation. Most states, including Texas, require completion of at least 150 semester hours of college study of which at least 30 semester hours must be in upper level accounting courses in order for an individual to be licensed as a Certified Public Accountant. The Fast Track Program in Accounting is designed

to fulfill these requirements and enable outstanding senior undergraduate Accounting students to satisfy degree requirements leading to a Master's of Science in Accounting or a Master's of Science in Taxation while completing their undergraduate studies and thereby completing fewer courses to earn both undergraduate and graduate degrees in accounting.

An undergraduate Accounting student will apply:

- within 30 hours of completing a bachelor's degree
- upon completion of at least 30 hours at UTA, achieving an overall UTA GPA of 3.3 or better
- with an overall GPA of 3.3 or better in all college courses (at all schools), and
- with a UTA Business GPA of 3.3 or better.

Additionally, a candidate must have completed 12 hours of specified undergraduate Fast Track foundation courses with a minimum GPA of 3.5 in these courses. These courses are mandatory and must be completed at UT Arlington. The foundation courses required for admission to the various Fast Track programs are:

ACCT 3311	FINANCIAL ACCOUNTING I	3
ACCT 3312	FINANCIAL ACCOUNTING II	3
FINA 3313	BUSINESS FINANCE	3
BSTAT 3321	INTERMEDIATE STATISTICS FOR BUSINESS ANALYTICS (whichever is taken first at UTA)	3
or BSTAT 3322	ADVANCED STATISTICS FOR BUSINESS ANALYTICS	
<b>Total Hours</b>		<b>12</b>

Once admitted, a student will be allowed to take select graduate courses that may be used to satisfy both bachelor's and master's degree requirements.

These students will be allowed to enroll in Auditing, Effective Business Communication, and an Accounting elective at the graduate level and these courses should not be completed as an undergraduate.

An undergraduate student who successfully completes the Fast Track graduate coursework with grades of B or better will graduate with the undergraduate degree and will be automatically admitted to the Graduate School at that time. The student will not be required to take the Graduate Management Admissions Test (GMAT), will not have to complete the normal Graduate School application for admission, and will not have to pay the related application fee.

For more details about this program, please consult the graduate accounting advisor ([graduate.accounting.advisor@uta.edu](mailto:graduate.accounting.advisor@uta.edu)).

## Professional Program in Accounting (PPIA)

This program emphasizes preparation for a career as a professional accountant, including preparation for the Certified Public Accountant designation. Most states, including Texas, require completion of at least 150 semester hours of college study, of which at least 30 semester hours must be in upper level accounting courses for an individual to be licensed as a Certified Public Accountant. The Professional Program in Accounting (PPIA) is designed to fulfill these requirements and allow the simultaneous granting of a bachelor's degree and a master's degree. Students accepted into the PPIA program generally complete fewer courses to earn both degrees than non-participants.

After completing ACCT 3311 with a B or better, interested persons should consult with the undergraduate accounting advisor to review eligibility requirements and the application process. Students admitted to the program will complete a plan of study that results in the fulfillment of requirements for the bachelor's degree (excluding BCOM 3360 and the undergraduate Advanced Accounting Elective, which are waived and completed at the graduate level) and sufficient additional graduate course work to fulfill the requirements for the Master of Science in Accounting degree or the Master of Science in Taxation degree.

Applications for admission to PPIA are reviewed individually with consideration given to the following criteria:

- Undergraduate grade point average (GPA)
- Accounting grade point average (GPA)
- GMAT score
- Professional work experience
- Personal accomplishments
- Personal Statement and Letters of Reference

For details about the application process and deadlines consult the Department of Accounting Graduate Program section of the University Catalog or the [Department of Accounting website](https://www.uta.edu/academics/schools-colleges/business/departments/accounting/) (<https://www.uta.edu/academics/schools-colleges/business/departments/accounting/>).

## Requirements for a Bachelor of Business Administration Degree in Accounting

Students must meet all lower division requirements before enrolling for upper division courses. Specified prerequisites are designated for certain courses.

<b>Pre-Professional Course Requirements - Fulfill the University General Core Requirements (42 hours and 3 elective hours)</b>		
General Core Requirements ( <a href="http://catalog.uta.edu/academicregulations/degreerequirements/generalcorerequirements/">http://catalog.uta.edu/academicregulations/degreerequirements/generalcorerequirements/</a> )		42
Communication (minimum 6 hours required)		6
ENGL 1301	RHETORIC AND COMPOSITION I	
ENGL 1302	RHETORIC AND COMPOSITION II	
Mathematics (minimum 6 hours required)		6
MATH 1315	COLLEGE ALGEBRA FOR ECONOMICS & BUSINESS ANALYSIS	
MATH 1316	MATHEMATICS FOR ECONOMICS AND BUSINESS ANALYSIS	
Life and Physical Sciences (minimum 6 hours required)		6
From Approved University General Core Requirement List		
Language, Philosophy & Culture (minimum 3 hours required)		3
From Approved University General Core Requirement List		
Creative Arts (minimum 3 hours required)		3
From Approved University General Core Requirement List		
US History (minimum 6 hours required)		6
HIST 1301	HISTORY OF THE UNITED STATES TO 1865	
HIST 1302	HISTORY OF THE UNITED STATES, 1865 TO PRESENT	
Government/Political Science (minimum 6 hours required)		6
POLS 2311	GOVERNMENT OF THE UNITED STATES	
POLS 2312	STATE AND LOCAL GOVERNMENT	
Social & Behavioral Sciences (minimum 3 hours required)		
Satisfied by completion of ECON 2305 in the Business Core.		
Foundational Component Area (minimum 3 hours required)		
Satisfied by completion of ECON 2306 in the Business Core.		
Elective/UNIV 1101 or UNIV 1131 <small>ELECTIVE MAY BE TAKEN IN PLACE OF UNIV-BU 1101</small>		3
<b>Professional Course Requirements - Business Core (39 hours)</b>		
MANA 1301	BUSINESS IN A GLOBAL ENVIRONMENT	3
ACCT 2301	PRINCIPLES OF ACCOUNTING I	3
ACCT 2302	PRINCIPLES OF ACCOUNTING II	3
BSTAT 2305	INTRODUCTORY STATISTICS FOR BUSINESS ANALYTICS	3
ECON 2305 satisfies the Social & Behavioral Science		
ECON 2306 satisfies the Foundational Component		
INSY 2303	INTRODUCTION TO M.I.S. AND DATA PROCESSING	3
BCOM 3360	EFFECTIVE BUSINESS COMMUNICATION	3
BLAW 3310	LEGAL AND ETHICAL ENVIRONMENT OF BUSINESS	3
BSTAT 3321	INTERMEDIATE STATISTICS FOR BUSINESS ANALYTICS	3
FINA 3313	BUSINESS FINANCE	3
MANA 3318	MANAGING ORGANIZATIONAL BEHAVIOR	3
MANA 4322	STRATEGIC MANAGEMENT	3
MARK 3321	PRINCIPLES OF MARKETING	3
OPMA 3306	OPERATIONS MANAGEMENT	3
<b>Professional Course Requirements - Advanced Accounting (21 hours)</b>		
ACCT 3303	INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS	3
ACCT 3311	FINANCIAL ACCOUNTING I	3
ACCT 3312	FINANCIAL ACCOUNTING II	3
ACCT 3315	PRINCIPLES OF FEDERAL INCOME TAX	3
ACCT 4302	COST ANALYSIS AND DECISION MAKING	3
ACCT 4318	AUDITING	3

ACCT 4304	MANAGEMENT PLANNING AND CONTROL	3
or ACCT 4325	GOVERNMENTAL ACCOUNTING	
<b>Advanced Business Courses and Electives (15 hours)</b>		
Advanced business, economics, finance, information systems, management, marketing, operations and supply chain management, or real estate. No ACCT. All electives must be selected with the approval of the accounting advisor. See recommended elective tracks below.		12
Advanced Economics Elective (ECON 33xx or 43xx)		3
<b>Total Hours</b>		<b>120</b>

## Double Majors

Two Double Major options for the Bachelor of Business Administration (BBA) in Accounting are available. Accounting undergraduates who pursue one of the following Double Major programs will not have the option of participating in the Fast Track Program in Business. The option of participating in the Fast Track Program in Accounting is still available.

Completion of the Double Major is attained by including all of the following courses in the BBA Accounting plan and completing with grades of C or better in each of the double major courses listed below:

### BBA IN ACCOUNTING AND FINANCE

FINA 3315	INVESTMENTS
FINA 3317	FINANCIAL INSTITUTIONS AND MARKETS
FINA 4315	ADVANCED BUSINESS FINANCIAL ANALYSIS
FINA 33xx or 43xx	
ECON 3303	MONEY AND BANKING
or ECON 3310	MICROECONOMICS

### BBA IN ACCOUNTING AND INFORMATION SYSTEMS

INSY 3300	INTRODUCTION TO PROGRAMMING
INSY 3303	COMPUTER NETWORKS AND DISTRIBUTED COMPUTING
INSY 3304	DATABASE MANAGEMENT SYSTEMS
INSY 3305	INFORMATION SYSTEMS ANALYSIS AND DESIGN
INSY 4305	ADVANCED APPLICATION DEVELOPMENT
INSY 33xx or 43xx	

## Suggested Course Sequence

### First Year

First Semester	Hours	Second Semester	Hours
ENGL 1301		3 ENGL 1302	3
MATH 1315		3 MATH 1316	3
HIST 1301		3 HIST 1302	3
ECON 2305		3 ECON 2306	3
MANA 1301		3 Creative Arts	3
UNIV-BU 1131 <sup>Freshmen Only</sup>		1	
		<b>16</b>	<b>15</b>

### Second Year

First Semester	Hours	Second Semester	Hours
ACCT 2301		3 ACCT 2302	3
INSY 2303		3 BSTAT 2305	3
POLS 2311		3 POLS 2312	3
Life & Physical Science		3 Life & Physical Science	3
Language, Philosophy & Culture		3 Elective <sup>(2 Hours for Freshmen/3 Hours for Transfers)</sup>	2
		<b>15</b>	<b>14</b>

### Third Year

First Semester	Hours	Second Semester	Hours
ACCT 3311		3 ACCT 3303	3
BLAW 3310		3 ACCT 3312	3
FINA 3313		3 BSTAT 3321	3
MANA 3318		3 MARK 3321	3

Advanced Economics Elective		3 Advanced Business Elective	3
		15	15
<b>Fourth Year</b>			
<b>First Semester</b>	<b>Hours</b>	<b>Second Semester</b>	<b>Hours</b>
ACCT 3315		3 ACCT 4304 or 4325	3
ACCT 4302		3 ACCT 4318	3
OPMA 3306		3 BCOM 3360	3
Advanced Business Elective		3 MANA 4322	3
Advanced Business Elective		3 Advanced Business Electives	3
		15	15

Total Hours: 120

## Requirements for a Bachelor of Science Degree in Accounting

Students must meet all lower division requirements before enrolling for upper division courses. Specified prerequisites are designated for certain courses.

### Pre-Professional Course Requirements - Fulfill the University General Core Requirements (42 hours and 3 elective hours)

General Core Requirements ( <a href="http://catalog.uta.edu/academicregulations/degreerequirements/generalcorerequirements/">http://catalog.uta.edu/academicregulations/degreerequirements/generalcorerequirements/</a> )	42
Communication (minimum 6 hours required)	6
ENGL 1301 RHETORIC AND COMPOSITION I	
ENGL 1302 RHETORIC AND COMPOSITION II	
Mathematics (minimum 6 hours required)	6
MATH 1315 COLLEGE ALGEBRA FOR ECONOMICS & BUSINESS ANALYSIS	
MATH 1316 MATHEMATICS FOR ECONOMICS AND BUSINESS ANALYSIS	
Life and Physical Sciences (minimum 6 hours required)	6
From Approved University General Core Requirement List	
Language, Philosophy & Culture (minimum 3 hours required)	3
From Approved University General Core Requirement List	
Creative Arts (minimum 3 hours required)	3
From Approved University General Core Requirement List	
US History (minimum 6 hours required)	6
HIST 1301 HISTORY OF THE UNITED STATES TO 1865	
HIST 1302 HISTORY OF THE UNITED STATES, 1865 TO PRESENT	
Government/Political Science (minimum 6 hours required)	6
POLS 2311 GOVERNMENT OF THE UNITED STATES	
POLS 2312 STATE AND LOCAL GOVERNMENT	
Social & Behavioral Science (minimum 3 hours required)	
Satisfied by completion of ECON 2305 in the Business Core.	
Foundational Component Area (minimum 3 hours required)	
Satisfied by completion of ECON 2306 in the Business Core.	
Elective/UNIV 1101 or UNIV 1131 <small>ELECTIVE MAY BE TAKEN IN PLACE OF UNIV-BU 1101</small>	3

### Professional Course Requirements - Business Core (30 hours)

MANA 1301 BUSINESS IN A GLOBAL ENVIRONMENT	3
ACCT 2301 PRINCIPLES OF ACCOUNTING I	3
ACCT 2302 PRINCIPLES OF ACCOUNTING II	3
BSTAT 2305 INTRODUCTORY STATISTICS FOR BUSINESS ANALYTICS	3
ECON 2305 satisfies the Social & Behavioral Science	
ECON 2306 satisfies the Foundational Component	
INSY 2303 INTRODUCTION TO M.I.S. AND DATA PROCESSING	3
BCOM 3360 EFFECTIVE BUSINESS COMMUNICATION	3
BLAW 3310 LEGAL AND ETHICAL ENVIRONMENT OF BUSINESS	3
BSTAT 3321 INTERMEDIATE STATISTICS FOR BUSINESS ANALYTICS	3
FINA 3313 BUSINESS FINANCE	3
MARK 3321 PRINCIPLES OF MARKETING	3

**Professional Course Requirements - Accounting (33-36 hours)**

ACCT 3303	INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS	3
ACCT 3311	FINANCIAL ACCOUNTING I	3
ACCT 3312	FINANCIAL ACCOUNTING II	3
ACCT 3315	PRINCIPLES OF FEDERAL INCOME TAX	3
ACCT 3316	DATA ANALYTICS FOR ACCOUNTING	3
ACCT 4302	COST ANALYSIS AND DECISION MAKING	3
ACCT 4318	AUDITING	3
Advanced Accounting Electives (Choose 4 courses: ACCT 4304, ACCT 4319, ACCT 4325, ACCT 4340, or ACCT 4380)		12

**Advanced Business Courses and Electives (12-15 hours)**

BLAW 4332	BUSINESS LAW FOR ACCOUNTANTS	3
Advanced Economics Elective (ECON 33xx or 43xx)		3
Advanced business, business analytics, economics, finance, information systems, management, marketing, operations and supply chain management, or real estate. No ACCT.		3
Advanced accounting, business, business analytics, economics, finance, information systems, management, marketing, operations and supply chain management, or real estate. May take ACCT 4304, ACCT 4319, ACCT 4325, ACCT 4340, ACCT 4380 or ACCT 4393.		3

**Total Hours****120****Suggested Course Sequence****First Year**

First Semester	Hours	Second Semester	Hours
ENGL 1301		3 ENGL 1302	3
MATH 1315		3 MATH 1316	3
HIST 1301		3 HIST 1302	3
ECON 2305		3 ECON 2306	3
MANA 1301		3 Creative Arts	3
UNIV-BU 1131 <sup>Freshmen Only</sup>		1	
		<b>16</b>	<b>15</b>

**Second Year**

First Semester	Hours	Second Semester	Hours
ACCT 2301		3 ACCT 2302	3
INSY 2303		3 BSTAT 2305	3
POLS 2311		3 POLS 2312	3
Life & Physical Science		3 Life & Physical Science Elective	3
Language, Philosophy & Culture		3 Elective <sup>(2 Hours for Freshmen/3 Hours for Transfers)</sup>	2
		<b>15</b>	<b>14</b>

**Third Year**

First Semester	Hours	Second Semester	Hours
ACCT 3303		3 ACCT 3312	3
ACCT 3311		3 ACCT 3315	3
BLAW 3310		3 ACCT 3316	3
FINA 3313		3 BSTAT 3321	3
Advanced Economics Elective		3 MARK 3321	3
		<b>15</b>	<b>15</b>

**Fourth Year**

First Semester	Hours	Second Semester	Hours
ACCT 4302		3 ACCT 4318	3
BLAW 4332		3 BCOM 3360	3
Advanced Accounting Elective		3 Advanced Accounting Elective	3
Advanced Accounting Elective		3 Advanced Accounting Elective	3
Advanced Business or Accounting Elective		3 Advanced Business Elective	3
		<b>15</b>	<b>15</b>

**Total Hours: 120**

## Recommended Advanced Business Elective Tracks for Accounting Majors

### Finance Industry Track

In addition to the Core Business Requirement of FINA 3313, Business Finance.

ECON 3303	MONEY AND BANKING
FINA 3317	FINANCIAL INSTITUTIONS AND MARKETS
FINA 4311	MONEY AND CAPITAL MARKETS
FINA 4315	ADVANCED BUSINESS FINANCIAL ANALYSIS
FINA 4319	FINANCIAL DERIVATIVES

### Information Systems Track

In addition to the Business Core Requirement of INSY 2303, Introduction to MIS and Data Processing.

INSY 3303	COMPUTER NETWORKS AND DISTRIBUTED COMPUTING
BANA 3308	INTRODUCTION TO BUSINESS ANALYTICS
INSY 4312	INTRODUCTION TO CYBERSECURITY

### Sales and Marketing Track

In addition to the Business Core Requirements of BCOM 3360, Effective Business Communication, and MARK 3321, Principles of Marketing.

MARK 3322	PROFESSIONAL SELLING
MARK 3323	INTEGRATED MARKETING COMMUNICATION / ADVERTISING
MARK 4308	MANAGEMENT AND LEADERSHIP OF THE SALES FORCE
MANA 4341	NEGOTIATIONS AND CONFLICT RESOLUTION

Students will receive a Sales Certificate if all courses are completed and the student has applied for the certificate.

## Minor in Accounting

The College of Business:

- Requires half of the course work for a minor in business be completed in residence at UT Arlington. For an 18-hour minor requirement, this would require a minimum of 9 hours of business course work at UT Arlington.
- Requires a grade of C or better in all minor requirement courses.
- Will not use vocational and technical courses (including WECM courses) toward any business minor.

### Accounting

ACCT 2301	PRINCIPLES OF ACCOUNTING I	3
ACCT 2302	PRINCIPLES OF ACCOUNTING II <sup>1</sup>	3
ACCT 3311	FINANCIAL ACCOUNTING I <sup>1</sup>	3
ACCT 33xx or 43xx <sup>1</sup>		3
ACCT 33xx or 43xx <sup>1</sup>		3
ACCT 33xx or 43xx <sup>1</sup>		3
<b>Total Hours</b>		<b>18</b>

Students must complete at least 9 hours of upper level accounting coursework at UT Arlington.

The following ACCT prefix courses may not be used to satisfy the minor requirements:

ACCT 3309	ACCOUNTING FOR MANAGERS
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A minimum accounting GPA of 2.0 must be maintained for accounting classes completed at UT Arlington. ACCT 3309 will NOT be included in the accounting GPA calculation.

<sup>1</sup> *Mandatory Prerequisites: Prerequisites MUST be met before enrollment in the course. A student should consider these when selecting courses to satisfy the minor requirement and when registering. For a complete list of prerequisites see the Undergraduate Catalog or the Business Undergraduate Advising Office.*