

# Accounting

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Two programs are available to students who wish to study accounting at the University. The first is the four-year major in accounting leading to the Bachelor of Business Administration degree. The second is the five-year integrated approach to the Master in Professional Accounting degree, which leads to the award of both the BBA and the Master in Professional Accounting degrees. The objective of the BBA accounting curriculum is to provide students with a broad overall education, solid grounding in the common body of knowledge of business administration, and exposure to accounting in sufficient depth to help them achieve entry-level competence for pursuit of a career in industry. The integrated approach is designed for students who wish to concentrate in accounting and obtain education in an accounting specialization.

## Bachelor of Business Administration

The requirements of this program are:

- The [Core Curriculum](#) requirements and the [BBA Degree Requirements](#)
- Accounting 326, 327 (may fulfill the quantitative reasoning flag), 329, 362, and 364
- Finance 321K
- Management 374 (may fulfill the writing and independent inquiry flags)
- Additional elective coursework, if necessary, to provide a total of at least 120 semester hours

## BBA/MPA: Integrated Approach

The integrated approach to the Master in Professional Accounting is a five-year program of undergraduate and graduate coursework that allows the student to earn the BBA and the Master in Professional Accounting (MPA) degrees. The professional curriculum, which usually begins in the student's junior year, includes specially designed accounting courses taught in relatively small classes by full-time faculty members.

The accounting faculty has designed three concentrations within this program: auditing/financial reporting, managerial accounting/control, and taxation. Each concentration is a sequence of courses that offers strong preparation for a particular career path. In addition, the student may choose a generalist curriculum.

Because MPA graduates are expected to become leaders in the accounting profession, highly motivated students with the personal qualities and intellectual capacity to establish successful careers in public accounting, industry, not-for-profit organizations, and higher education are encouraged to apply.

## Admission

Students are admitted to the integrated approach according to the following requirements. Admission is granted only for the fall semester. Application materials and information about deadlines are available at [www.mcombs.utexas.edu/MPA/iMPA/Admissions](http://www.mcombs.utexas.edu/MPA/iMPA/Admissions). Students interested in this program must have met the following requirements by the application deadline: the foreign language proficiency requirement for the BBA degree; and completion of at least 54 semester hours of coursework, including

- Accounting 311 and 312;
- Business Administration 101H, 101S, or 101T;
- Management 101H, 101S, or 101T;
- Economics 304K and 304L with a grade of C- or better;

- Mathematics 408Q, 408R when taken in residence, 408D, 408L, or 408S with a grade of C- or better.

It is recommended that students complete Finance 357, *Business Finance* and Finance 321K, *Intermediate Microeconomics for Business*, before entering the MPA program. If students are unable to take these courses prior to admission, they should be completed by the end of the spring semester of the first year in the program.

International students pursuing the BBA/MPA degree: English skills are essential for success in the MPA program. As a result, it is important to demonstrate the ability to speak, read, write, and understand English through the TOEFL or IELTS. Official scores for either the internet-based TOEFL or IELTS must be on the student's record prior to the application deadline, unless they were allowed to waive the TOEFL or IELTS for admission to the University. The preferred minimum for the TOEFL is 105 overall, with a minimum of 24 for each individual section or a minimum band score of 7.5 for the IELTS. If previously submitted test scores do not accurately reflect the applicant's current English proficiency, it is strongly recommended to retake the test to increase scores.

Admission is based on the applicant's University grade point average, as well as other relevant examples of academic ability. An applicant with a University grade point average of less than 3.00 is unlikely to be admitted to this program. Admission may be restricted by the availability of instructional resources. An applicant's disciplinary record, as maintained by the Office of the Dean of Students, will be reviewed for academic dishonesty or other violations of University policy. Violations will be reported to the Admissions Committee and taken into account as part of the application process. Violations may exclude a student from admission depending on the nature and severity of the offense(s).

Before beginning the fifth year, integrated approach students must be admitted to the MPA program. Students must complete at least two fall and/or spring semesters in residence in the MPA program. Application forms must be submitted by February 1 of the student's fourth year. Students must have completed the following BBA degree requirements before the application deadline: the [University Core Curriculum](#), courses needed to declare a major, the human behavior requirement, the lower-division business core, and Business Administration 324.

## Academic Standards

Students are expected to make continuous progress toward the degree by completing required accounting coursework each semester. Students who fail to take required accounting coursework two long-session semesters in a row will be removed from the program and placed in the unspecified business major. Students will be notified before this action is taken; they must meet with their academic advisor upon being notified.

## Experiential Learning

Integrated MPA students are able to satisfy the BBA degree experiential learning requirement by completing either an undergraduate or a graduate internship or practicum course. A graduate internship or practicum course will simultaneously satisfy a graduate elective for the MPA degree.

## Dismissal

The student is dismissed from the integrated approach if they will not achieve a grade point average of at least 2.8 in the core undergraduate accounting courses. Exceptions are granted only by the Master in Professional Accounting Program Committee.

Violations of the University's policies on academic integrity or non-academic conduct can lead to dismissal from the Integrated BBA/MPA program.

## Graduation

Students pursuing the integrated approach to the MPA degree are expected to complete their BBA accounting degrees within four years as a milestone towards their MPA degree. The additional requirements for graduation pertaining to the BBA degree are given in Graduation. To receive an MPA degree, a student must have a grade point average of at least 3.00 in all coursework taken as part of the minimum 35 hour MPA degree. They must also have a grade point average in graduate accounting coursework of at least 3.00.

## Degree Requirements

The requirements for the BBA/MPA program are:

- a. Undergraduate coursework
  - a. The Core Curriculum requirements and the BBA Degree Requirements. Because the integrated approach includes a graduate-level internship course, students may forgo the undergraduate experiential learning course described in requirement 7.b of the BBA Degree Requirements
  - b. Finance 321K
  - c. Management 374 (may fulfill the writing and independent inquiry flags)
  - d. Accounting 151, 152, 355, 356, 358C, and 359
  - e. For students in the auditing/financial reporting, managerial accounting/control, or generalist concentration, Finance 367 and a business elective; for students in the taxation concentration, Finance 367 and three semester hours of coursework in legal environment of business or business, government, and society approved by the student's academic advisor
  - f. Additional elective work, if necessary, to provide a total of at least 120 semester hours of undergraduate coursework.
- b. Graduate coursework
  - a. Accounting 380K (Topic 1: *Financial Accounting Standards and Analysis I*) and 380K (Topic 13: *Information Technology for Accounting and Control*)
  - b. Twenty-nine additional semester hours of graduate coursework, including at least 12 hours in accounting and no more than six hours outside business. The student's academic advisor must approve coursework in the student's concentration in advance.

More information is available at <http://my.mcombs.utexas.edu/MPA>.