Suggested Graduate Accounting Electives

The BBA/MACC program requires 12-15 hours of graduate-level accounting electives. Students are encouraged to focus their electives in the functional area in which they intend to practice. The following courses are recommended.

**Auditing/Financial Reporting Focus**
- ACCT 5553 - Fraud Examination (Spring)
- ACCT 5543 - Contemporary Auditing Issues
- ACCT 5352 - Financial Statement Analysis (Spring)
- ACCT 5351 - Financial Statement Analysis Lab (Spring)
- ACCT 5703 - Income Tax Accounting II (Fall)
- ACCT 5403 - Accounting Ethics (Spring)
- ACCT 5563 - Oil and Gas Accounting I (Fall, prerequisite for following course)
- ACCT 5573 - Advanced Oil and Gas Accounting and Taxation (Spring)

**Taxation Focus**
- ACCT 5703 - Income Tax Accounting II (Fall, prerequisite for following course)
- ACCT 5613 - Tax Research and Practice (Fall)
- ACCT 6613 - Federal Income Taxation of Corporations and Shareholders (Spring)
- ACCT 6623 - Federal Income Taxation of Partnerships (Spring)
- ACCT 5563 - Oil and Gas Accounting I (Fall, prerequisite for following course)
- ACCT 5573 - Advanced Oil and Gas Accounting and Taxation (Spring)

*Meets one hour of the Texas State Board of Public Accountancy (TSBPA) two-hour communications requirement. ACCT 6653 – Accounting Research, required of all students, also meets one hour of the requirement. Board Rule 511-58(d).*

# TSBPA Ethics requirement. Board Rule 511.58(c).

Suggested Graduate Business Electives

The BBA/MACC program requires 3-6 hours of undergraduate business electives outside of accounting. Students are encouraged to use their electives to create a strong supporting concentration. Finance and MIS are both excellent supporting fields for those interested in Auditing/Financial Reporting or Taxation. The following undergraduate courses are particularly relevant and are recommended for students in the BBA/MACC program. Note that taking FIN 3403 and one additional undergraduate Finance class, along with required courses in the BBA/MACC, can result in a Finance minor without adding to the degree requirements.

**Finance**
- FIN 3403 - Financial Intermediaries and Markets
- FIN 4113 - Derivative Securities and Markets
- FIN 4613 - Student Investment Fund

**MIS**
- MIS 3373 - Systems Analysis and Design Theory
- MIS 3213 - Business Data Analysis
- MIS 4443 - Advanced Database Management

The BBA/MACC program also requires 10 hours of graduate business electives. Again, students are encouraged to use their remaining electives to create a strong supporting concentration. The following classes are recommended:

**Finance**
- FIN 5322 or 5113 - Derivative Securities and Markets (Spring, Both)
- FIN 5342 - Advanced Corporate Finance (Spring)
- FIN 5332 - Risk Management and Financial Engineering (Fall, derivatives is a prerequisite)
- FIN 5613 - Student Investment Fund

**MIS**
- MIS 5612 - Database Design and Administration (Fall)
- MIS 5622 - Systems Analysis and Design (Fall)
- MIS 5682 - Business Data Analysis (Fall)
- MIS 5303 - E-Business Architecture/ERP Systems (Spring)
- MIS 5652 - Knowledge Management (Spring)
- MIS 5782 - Advanced Database Management (Spring)

In addition to the above classes, ECON 5033 or BAD 5102 – Managerial Economics may be of particular interest to BBA/MACC students. Note that credit will NOT be awarded for both ECON 3113, 5033 and BAD 5102; FIN 3503 or 4103 and 5103 or 5302; FIN 3603, 5303 5312; LS 4523 and 5523; MGT 3013 and 5702; or MKT 3013 and 5402.
Energy Specialization

Many graduates of the BBA/MACC program will enjoy careers related to the energy industry, either working directly in the industry or with firms that count energy-related businesses among their major clients. Students can take advantage of the expertise amassed in the Price College and across the University and target their program toward such a career by using the following courses to create an Energy concentration within the BBA/MACC program.

<table>
<thead>
<tr>
<th>Graduate Accounting Electives</th>
<th>Graduate Business Electives</th>
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| ACCT 5563 - Oil and Gas Accounting I (Yr 1, Fall).  
*Prerequisite for following course*  
ACCT 5573 - Advanced Oil and Gas Accounting and Taxation (Yr 1, Spring) | ENGB 5131 - Energy Upstream/Downstream (Yr 1, Fall-Mod 1) |
| ENGB 5142 - Introduction to Energy (Yr 1, Fall-Mod 2)  
FIN 5113 (Yr 1, Fall) OR FIN 5322 - Derivatives (preferred, Yr 1, Spring-Mod 3).  
*Prerequisite for following courses.*  
ENGB 5162 - Energy Corporate Finance (Yr 1, Spring–Mod 4)  
ENGB 5182 - Enterprise Valuation, Mergers and Acquisitions, and Corporate Restructuring (Yr 2, Fall-Mod 2) |