Suggested Graduate Accounting Electives

The BBA/MAcc program requires 12-15 hours of graduate 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 Auditing (S)
- ACCT 5543 - Contemporary Auditing Issues (F)
- ACCT 5352 - Financial Statement Analysis (S)*
- ACCT 5351 – Financial Statement Analysis Lab (S)
- ACCT 5703 - Income Tax II (F,S)
- ACCT 5403 – Accounting Ethics* (S)
- ACCT 5563 – Oil and Gas Accounting I (F)
- ACCT 5573 – Adv Oil and Gas Accounting and Taxation (S)

**Taxation Focus**
- ACCT 5703 - Income Tax II (F,S)
- ACCT 5613 - Tax Research and Practice (F)*
- ACCT 6613 - Taxation of Corporations and Shareholders (S)
- ACCT 6623 - Federal Income Taxation of Partnerships (S)
- ACCT 5403 – Accounting Ethics* (S)
- ACCT 5563 – Oil and Gas Accounting I (F)
- ACCT 5573 – Adv Oil and Gas Accounting and Taxation (S)

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

# Meets Texas State Board of Public Accountancy (TSBPA) Ethics requirement, Board Rule 511.58(c).

**Suggested 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 B/MAcc program. Note that taking FIN 3403 and one additional undergraduate Finance class, along with required courses in the B/MAcc, can result in a Finance minor without adding to the degree requirements.

**Finance**
- FIN 3403 - Financial Markets
- FIN 4113 – Derivatives
- FIN 4613 – Student Investment Fund

**MIS**
- MIS 3373 – Systems Analysis and Design
- MIS 3213 - Business Data Analysis
- MIS 4443 - Advanced Database
- MIS 4483 – E-Bus Architecture (ERP Systems)

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 – Derivatives (F, S)
- FIN 5342 – Advanced Corporate Finance (S)
- FIN 5332 – Risk Mgt and Fin Engineering (F)
- FIN 5613 – Student Investment Fund (F,S)

**MIS**
- MIS 5612 – Database Design and Administration (F)
- MIS 5622 – Systems Analysis and Design (F)
- MIS 5682 – Business Data Analysis (F)
- MIS 5303 – E-Business Architecture [ERP Systems] (S)
- MIS 5652 – Knowledge Management (S)
- MIS 5782 – Advanced Database (S)

In addition to the above classes, ECON 5033 or BAD 5102 – Managerial Economic may be of particular interest to MAcc students. Note that credit will NOT be awarded for both ECON 3113, 5033 and BAD 5102; FIN 3103 or 4103 and 5103 or 5302; FIN 4303, 5303 5312; LS 4523 and 5523; MGT 3013 and 5702; or MKT 3013 and 5402.

Date Modified: 5/10/2013
**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 as 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>Suggested Term</th>
<th>Non-Accounting Electives</th>
<th>Suggested Term</th>
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</thead>
<tbody>
<tr>
<td>ACCT 5563 – Oil and Gas Accounting I</td>
<td>Yr 4 – F</td>
<td>ENGB 5131 – Energy Upstream/Downstream</td>
<td>Yr 4 - F (Mod 1)</td>
</tr>
<tr>
<td>ACCT 5573 – Adv Oil and Gas Accounting and Taxation</td>
<td>Yr 4 or 5 - S</td>
<td>ENGB 5142 – Introduction to Energy</td>
<td>Yr 4 - F (Mod 2)</td>
</tr>
<tr>
<td>FIN 5322, 5113, or 4113 – Derivatives (prerequisite for following courses)</td>
<td></td>
<td></td>
<td>Yr 4 - F or S</td>
</tr>
<tr>
<td>ENGB 5182 – Enterprise Valuation, Mergers and Acquisitions, and Corporate Restructuring</td>
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<td>Yr 5 - F (Mod 2)</td>
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<tr>
<td>ENGB 5162 – Energy Corporate Finance</td>
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<td>Yr 5 - S (Mod 4)</td>
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</tbody>
</table>

*Date Modified: 5/10/2013*