

# TRADITIONAL MPA CORE COURSES

The MPA degree consists of 43 semester hours of coursework, as outlined in the degree requirement summary, unless a student qualifies for course waivers.

## WAIVER/SUBSTITUTION POLICY

- We will waive up to four core courses (12 hours) and reduce your MPA degree to 31 credit hours if you complete the equivalent at a four-year college or university prior to entering the MPA program.
- If you complete the equivalent to more than four core courses prior to enrolling in the MPA program, we will substitute an accounting or business elective(s) for the core course(s) so that coursework is not repeated.

MPA degree requirements include a minimum of 31 total credit hours, including a minimum of 19 hours in accounting and a minimum of 4 accounting courses beyond the core. Your academic advisor will approve any waivers and substitutions during new student advising in the summer. Syllabi or detailed course descriptions may be requested.

## COURSE DESCRIPTIONS AND THE BASIS OF THE WAIVER OR SUBSTITUTION FOR EACH COURSE ARE DESCRIBED BELOW

### ACC 180C - MPA Distinguished Speaker Lyceum (1 cr.)

The [MPA Distinguished Speaker Lyceum](#) is a distinctive feature of the MPA program which gives students the opportunity to interact on a regular basis with outstanding professionals from accounting practice and the business community, both from Texas and across the nation. Throughout the fall, prominent representatives of accounting practice, business, and government speak to students about a variety of important issues affecting professionals today. In this way, students gain insights about professional life and current issues and topics beyond what is usually covered in textbooks. MPA students enjoy becoming acquainted with some of the people whose names appear regularly in *The Wall Street Journal*, the *Journal of Accountancy*, and similar business periodicals. *Required for all MPA students.*

### ACC 381 - Financial Accounting (3 cr.)

**Financial Accounting** covers concepts and issues involved in the preparation and interpretation of financial statements and the use of this information to evaluate and control an organization. *May be waived on the basis of two semesters of financial accounting, including one semester of intermediate accounting, at the undergraduate level with a grade of B or better. Please note that students who do not qualify for the Financial Accounting waiver will be required to complete two courses during the second 6-week summer session, which begins in mid-July.*

### ACC 387.1 - Managerial Accounting (3 cr.)

**Managerial Accounting** discusses the origination, processing, and operational uses of accounting information for management purposes. The course integrates within a business setting the topics of cost determination, economic analysis, capital budgeting, and management and financial controls. *May be waived or substituted on the basis of two semesters of managerial accounting, including cost accounting, at the undergraduate level with a grade of B or better.*

### BA 385T - Financial Management (3 cr.)

**Financial Management** examines the theory and practice of corporate finance with a focus on a corporation's investment and financing decisions. Major topics include risk and return, valuation, asset markets and market efficiency, capital budgeting, capital structure, dividend policy, and derivative securities. *May be waived or substituted on the basis of two semesters of finance, including business or corporate finance, at the undergraduate level with a grade of B or better.*

### LEB 380.30 - Legal Environment of Business for MPAs (3 cr.)

**Legal Environment of Business for MPAs** enhances the students' understanding of legal processes in order that they may make effective and efficient business decisions. The course will also improve the students' skills in recognizing and managing legal and ethical risks in business decision making. *May be waived or substituted on the basis of one semester of business law (taken at a U.S. college or university), which includes a background of the U.S. legal system, contract law, tort law, and agency/employment law, at the undergraduate level with a grade of B or better.*



# TRADITIONAL MPA CORE COURSES (CONT)

## ACC 380K.1 - Financial Accounting Standards and Analysis I (3 cr.)

**Financial Accounting Standards and Analysis I (Intermediate Financial)** teaches students current accounting principles and their application. This course also includes the interpretation and evaluation of a company's financial statements. *May be waived or substituted on the basis of two semesters of intermediate accounting at the undergraduate level with a grade of B or better.*

## ACC 380K.4 - Introduction to Assurance Services (3 cr.)

**Introduction to Assurance Services** provides a basic understanding of the audit process, while focusing on the value of assurance services and internal control from the decision-maker's perspective. *May be waived or substituted on the basis of one semester of introductory auditing at the undergraduate level with a grade of B or better.*

## ACC 380K.11 - Introduction to Taxation (3 cr.)

**Introduction to Taxation** develops an understanding of the economics of taxation, a basic comprehension of federal income tax laws and the rudiments of tax research, and a framework for integrating tax planning into accounting and business decisions. *May be waived or substituted on the basis of one semester of introductory taxation at the undergraduate level (taken at a U.S. college or university) with a grade of B or better.*

## ACC 380K.13 - Information Technology for Accounting and Control (3 cr.)

**Information Technology for Accounting and Control** examines networking, databases, security, the Internet, and other technology used to support management and accounting controls in all types of organizations, from start-up enterprises to the largest e-commerce firms. *May be waived or substituted on the basis of one semester of accounting information systems, including coverage of business processes and accounting control systems, at the undergraduate level with a grade of B or better.*

