DEPARTMENT OF ACCOUNTING

The accounting profession continues to be recognized as one of the world’s leading professions and as one offering many opportunities for a challenging career. The major challenge confronting the accounting profession today is the continuous development of accounting and information systems that can be utilized by business firms operating in an increasingly complex global environment. Within this environment, business firms and government units are generating and utilizing information at an accelerating rate.

A degree in accounting provides the opportunity for entry into a career offering a variety of different and challenging paths. Many accounting graduates are employed by public accounting firms that provide assurance, tax and other services to all types of organizations. Other accounting graduates pursue careers with business firms and financial institutions, within all levels of government, and as accounting educators. All of these careers provide an opportunity to earn the Certified Public Accountant (CPA) license and to serve society by maintaining the highest levels of integrity.

The program listed in the following tables for the junior and senior years leads to the Bachelor in Business Administration (BBA) degree. This degree program provides the minimum credentials necessary for entry into most accounting careers. However, the BBA degree does not meet the requirements to sit for the CPA examination in Texas.

The American Institute of Certified Public Accountants (AICPA) recognizes the need for technically competent graduates entering the accounting profession. In response to the recommendations of the AICPA, other professional accounting organizations, and many professional accounting firms, the State of Texas requires candidates for the CPA examination to have a minimum of 150 semester hours of college coursework, including at least 30 hours of upper-division accounting courses. As a consequence, highly motivated students are encouraged to give serious consideration to pursuing advanced studies to enhance their potential for a successful accounting career.

The Department of Accounting offers an integrated Professional Program that students enter during their junior year. The Professional Program offers a curriculum integrating undergraduate and graduate education. Graduates receive a BBA and a Master of Science degree (MS) or a receiving a BBA and a Master’s of Financial Management (MFM). This program offers opportunities for successful and motivated students to pursue academic coursework that challenges both their interests and abilities. The courses are taught by experienced faculty with superior teaching and professional credentials and are limited in class size.

The objectives of the Professional Program include developing sound conceptual, technical, analytical and communication skills that are required for success in the accounting profession. The program develops decision making and teamwork skills through extensive use of discussions and case studies. The program enables the student to select a specialization in assurance/services/information management, information systems, financial management, marketing, entrepreneurship, taxation, and tax technology. Each track offers the student an opportunity to participate in a professional accounting internship which can be taken for course credit, should the student elect to do so.

The department also offers a traditional Master’s Program (MS in Accounting) that students enter after completion of the Bachelor’s degree. For more details about the Master’s Program, refer to the Texas A&M University Graduate and Professional Catalog or contact the director of the Professional Program in the Department of Accounting.

Please be advised that Texas A&M offers many programs that lead to an occupational license as defined under Texas Occupations Code 58.001. Licensing authorities may have guidelines concerning prior criminal convictions that would make an individual ineligible for issuance of a given license. Applicants are encouraged to review all eligibility requirements related to degrees resulting in a license. Note the following:

• An individual who has been convicted of an offense may be ineligible for issuance of an occupational license.

• Licensing authorities must establish and make available guidelines explaining why a particular offense is considered a basis for ineligibility for a particular license and other criterion that may affect the decision to grant or withhold a license.

• An individual has the right to request a criminal history evaluation letter regarding their eligibility for a license issued under Texas Occupations Code 53.102.

Questions related to eligibility requirements to take the CPA examination in Texas should be directed to the Texas State Board of Public Accountancy (http://txrules.elaws.us/rule/title22_chapter525_sec.525.1) (or the licensing authority in other jurisdictions).

Faculty

Ahmed, Anwer S, Professor Accounting PHD, University of Rochester, 1992

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PHD, The University of Georgia, 2019

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Weaver, Constance D, Professor
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PHD, Arizona State University, 1997

Wolfe, Christopher J, Professor
Accounting
PHD, Kent State University, 1984

Yust, Christopher G, Assistant Professor
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PHD, The University of Texas of Austin, 2015

**Certificates**

- Internal Audit Certificate (http://catalog.tamu.edu/undergraduate/business/accounting/internal-audit-certificate)

**Majors**

- Bachelor of Business Administration in Accounting (http://catalog.tamu.edu/undergraduate/business/accounting/bba)
- Bachelor of Business Administration in Accounting and Master of Financial Management, 5-Year Degree Program (http://catalog.tamu.edu/undergraduate/business/accounting/bba-mfm)
- Bachelor of Business Administration in Accounting and Master of Science, 5-Year Degree Program (http://catalog.tamu.edu/undergraduate/business/accounting/bba-ms)