ACCOUNTING

**Degree:** Accounting 150 Program (B.B.A./M.S.A.)

**Job Placement Rate**: 97.8% (December 2013)

**Major Admission Requirements**: A or B in ACCT 2300 and 2301, 2.75 cumulative Texas Tech University GPA

**Available Tracks**: Taxation, Audit/Financial Reporting

**Available Certificates**: Certificate in Finance (Graduate, Certificate in Energy)

**Popular Study Abroad Options and Faculty-led Programs**: Czech Republic, England, Italy

*Dependent on market conditions and number of graduates*

**COMPANIES THAT HIRE RAWLS GRADUATES**

- BDO Seidman
- ConocoPhillips
- Deloitte
- Dixon Hughes
- EY
- Grant Thornton
- KPMG
- Lockheed Martin
- Pioneer Natural Resources
- PricewaterhouseCoopers
- Ryan, LLC
- Weaver
- Wells Fargo
- Whitley Penn

**ACCOUNTING STUDENT ORGANIZATIONS**

- Accounting Leadership Council | alc.ba.ttu.edu

For a complete list of student organizations within the Rawls College of Business, visit www.ba.ttu.edu/officeofthedean/studentorgs.

**PUBLIC ACCOUNTING**
- Staff auditor
- Tax staff
- Consulting staff
- Transaction tax (JD/MSA)

**CORPORATE ACCOUNTING**
- Financial analysis
- Internal audit
- Treasury
- Staff accountant

**ADDITIONAL AREAS**
- Academia
- Governmental accounting
- Non-Profit accounting

**ACCOUNTING 150 PROGRAM**

The Rawls Accounting 150 Program is designed to give graduates an edge in the workplace by preparing students to become licensed certified public accountants. Students earn both a bachelor’s degree and master’s degree in five years.
SAMPLE COURSE CURRICULUM

Students can also choose to solely pursue a Bachelor of Business Administration in Accounting instead of pursuing the Accounting 150 Program.

**Principles of Cost and Managerial Accounting**
- Cost-volume-profit analysis
- Budgeting
- Variance analysis of direct costs
- Variance analysis of overhead
- Inventory costing
- Activity-based costing
- Cost allocation methods

**Income Tax Accounting**
- Federal tax system; types and tax compliance practices and procedures
- Individual taxation
- Business taxation
- Taxation of capital gains/losses
- Preparation of federal income tax forms and schedules

**Principles of Auditing**
- Generally accepted auditing standards
- Planning and conducting an audit
- Sampling
- Gathering audit evidence
- Providing appropriate audit opinion

**Accounting Systems**
- Design, development, implementation and use of accounting information systems
- Translation of information system into a database
- Exposure to tools to conduct robust data analysis
- Analytical skills to transform transactional data into meaningful information for decision making

**Seminar in Professional Practice**
- Accounting student responsibilities
- Overview of M.S.A. program
- Resume workshop; dress for success; interview skills
- Careers in taxation & audit

**Seminar in Professional Practice**
- Ethics in accounting
- Building your brand
- Accounting in a global economy
- Accounting profession responsibilities
- Career options

**Intermediate Accounting I**
- Accounting information system
- Cash, receivables and investments
- Operating assets
- Investments

**Intermediate Accounting II**
- Equity, hybrid securities and earnings-per-share
- Revenue recognition
- Accounting for income taxes
- Error corrections
- Statement of cash flows

**RAWLS COLLEGE OF BUSINESS AND TEXAS TECH UNIVERSITY RESOURCES**

**Texas Tech University**
- Admissions | [www.admissions.ttu.edu](http://www.admissions.ttu.edu)
- Financial Aid | [www.financialaid.ttu.edu](http://www.financialaid.ttu.edu)
- Scholarships | [www.scholarships.ttu.edu](http://www.scholarships.ttu.edu)

**Rawls College of Business**
- Career Management Center | [www.rawlscmc.ba.ttu.edu](http://www.rawlscmc.ba.ttu.edu)
- Area of Accounting | [accounting.ba.ttu.edu](http://accounting.ba.ttu.edu)
- Georgie G. Snyder Communication Skills Center | [comskillscenter.ba.ttu.edu](http://comskillscenter.ba.ttu.edu)
- Undergraduate Services Center | [undergrad.ba.ttu.edu](http://undergrad.ba.ttu.edu)

While every effort has been made to ensure accuracy, the Rawls College of Business reserves the right to make changes to pertinent information including but not limited to degree plans and program requirements.