

# Texas State Board of Public Accountancy College Course Review

June 16, 2005  
Revised  
August 25, 2008

**Institution:** Mountain View College  
**Catalog Date:** 2005  
**Resource Name:** Michael Tydlaska  
**Phone:** 214-860-8590  
**Email:** [mtydlaska@dccd.edu](mailto:mtydlaska@dccd.edu)

**Degree Information** The Texas State Board of Public Accountancy recognizes this institution as a community college which is accredited by the Southern Association of Colleges and Schools/Commission on Colleges and has received the Board's designation to offer "Qualifying Educational Credit for the CPA Examination". The institution does not offer a bachelor's degree.

**Accounting Courses** The following courses meet the Texas State Board of Public Accountancy's definition of upper division accounting courses. However, a student using these courses to meet the education requirement for the CPA Examination, must have earned a bachelor's degree from a university recognized by the Board prior to taking this accounting program. **Thirty semester hours** are required for CPA Examination eligibility. At least 15 of these hours must result from physical attendance at classes meeting regularly on the campus of any transcript-issuing institution. Additional credit will not be given for repeated courses or coursework.

ACNT 1305 Forensic Accounting and Auditing  
ACNT 1331 Federal Income Tax: Individual  
ACNT 1347 Corporate and Partnership Taxation  
ACNT 1391 Financial Statement Analysis  
ACNT 1391 Special Topics in Accounting – Advanced Auditing  
ACNT 1391 Accounting Theory  
ACNT 1391 Management Auditing and Control  
ACNT 2303 Intermediate Accounting I  
ACNT 2304 Intermediate Accounting II  
ACNT 2309 Cost Accounting  
ACNT 2330 Governmental and Not-for-Profit Accounting  
ACNT 2331 Internal Controls and Auditing  
ACNT 2332 Accounting Information Systems  
ACNT 2333 Advanced Accounting

**Accounting Internship Course** A three semester hour internship course may be used as an accounting course provided the following conditions are met. To meet the accounting requirements to take the CPA Examination, an accounting internship course is not required.

- The accounting knowledge gained is equal to or greater than the knowledge gained in a traditional accounting classroom setting.
- The internship course shall not be taken until a minimum of 12 semester hours of upper division course work has been completed.
- The internship course shall be taken prior to completing the last full semester of accounting coursework in order to integrate the knowledge gained during the internship into the curriculum requirements for the degree program.

### **The Student**

1. Receives advance approval of the internship plan from the faculty coordinator.
2. Receives the objectives to be met during the internship from the employing firm.
3. Meets all terms of the internship plan.
4. Keeps a diary comprising a chronological list of all work experience gained in the internship.
5. Writes a paper demonstrating the knowledge gained in the internship.
6. Receives from the employing firm a copy of the evaluation of the student and a letter describing the duties performed by the student.
7. Provides evidence of all items upon request by the board.

### **The Faculty Coordinator**

1. Approves in advance the internship plan.
2. Receives the objectives to be met during the internship from the employing firm.
3. Follows up with the student and the employing firm that all objectives of the internship are being met.
4. Receives from the employing firm a copy of the evaluation of the student and the duties performed by the student.
5. Determines that all terms of the internship plan are met.
6. Provides evidence of all items upon request by the board.

### **The Employing Firm**

1. Provides the faculty coordinator and the student with the objectives to be met during the internship.
2. Provides a significant accounting work experience with adequate training and supervision of the work performed by the student.
3. Provides an evaluation of the student at the conclusion of the internship, provides a letter describing the duties performed and the supervision to the student, and provides a copy of the documentation to the faculty coordinator and the student.
4. Provides evidence of all items upon request by the board.

**Related Business Courses** The Board has not reviewed all related business courses offered at this institution. Effective July 1, 2005 all related business courses taken to meet the Board's definition and write the CPA examination must be upper division courses. **Twenty-one semester hours** are required for CPA Examination eligibility, with not more than 6 semester hours taken in any subject area. Additional credit will not be given for repeated courses or coursework. The following course requirements will meet the Board's definition of upper division related business courses.

**Business Law, that includes study of the Uniform Commercial Code** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**ACNT 1391 – Special Topics in Accounting – Commercial Transactions for Accountants**

**Economics** Only 6 semester hours may be accepted. Economics courses at any level may be used; however, they must contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**ECON 2301 – Principles of Economics I**  
**ECON 2302 – Principles of Economics II**

**Management** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**BMGT 1303 – Principles of Management**  
**HRPO 2301 – Human Resources Management**  
**HRPO 2307 – Organizational Behavior**

**Marketing** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**MRKG 1311 – Principles of Marketing**

**Business Communications** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**Statistics** Only 6 semester hours may be accepted. Statistics courses at any level may be used; however, they must contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**MATH 2342 – Introduction to Statistics**

**Technical Writing** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination. Acceptable technical writing courses must cover subjects such as opinions, tax planning reports, management advisory services reports, and management letters.

**Finance** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**BMGT 1391 – Special Topics – Principles of Finance**

**BMGT 1391 – Special Topics – Investments**

**Information Systems or Technology** Only 6 semester hours may be accepted. Acceptable courses must be at the upper division level and contain sufficient business knowledge and application to be useful to candidates taking the Uniform CPA Examination.

**Ethics Course**

**ACNT 1340 – Accounting and Business Ethics – Michael Tydlaska, CPA  
& Nancy Batch, CPA**

This course meets the Board definition of an acceptable ethics course. The qualifying course is considered as upper division and includes ethical reasoning, integrity, objectivity, independence and other core values. The course is required after July 1, 2005 for CPA Examination eligibility.