TRADITIONAL MPA
CORE COURSES

WAIVER/SUBSTITUTION POLICY

The MPA degree consists of 43 semester hours of coursework, as outlined in the degree requirement summary, unless a student qualifies for course waivers. Up to four core courses (12 credit hours) can be waived to reduce the MPA degree to 31 credit hours. Course equivalents must be completed at a four-year college or university prior to entering the MPA program.

If the equivalent to *more* than four core courses are completed prior to enrolling in the MPA program, accounting or business elective(s) will be substituted for the core course(s) so that coursework is not repeated.

MPA Academic Advisors will approve any waivers and substitutions during new student advising in the summer. Students may be requested to provide syllabi or detailed course descriptions to verify course content.

MPA degree requirements include a minimum of 31 total credit hours, including a minimum of 19 hours in accounting and a minimum of four accounting courses beyond the core.

COURSE AND WAIVER/SUBSTITUTION DESCRIPTIONS

ACC 180C
MPA Distinguished Speaker Lyceum (1 credit)
Provides students the opportunity to interact with outstanding professionals from accounting practice and the business community from Texas and across the nation. Throughout the fall semester, professionals in various stages of their careers, working in accounting practice, finance and other functions, and government and non-profit entities, speak about how their accounting background has served as the foundation of their careers. Students gain insights about professional life, current issues, and topics affecting the profession. Required for all MPA students.

ACC 380X.1 and ACC 380X.2
Intermediate Accounting 1 (3 credits)
Intermediate Accounting 2 (3 credits)
Both courses address fundamental accounting principles and their application under US GAAP. Both courses also cover the interpretation and evaluation of a company's financial reports, providing both a preparer and user perspective on financial reporting topics. May be waived or substituted based on a full sequence of intermediate accounting (typically two or three semesters, depending on the institution's curriculum) at the undergraduate level with a grade of B or better in each course.

ACC 387.1

Managerial Accounting (3 credits)

Discusses the origination, processing, and operational uses of accounting information for management purposes. The course integrates the topics of cost determination, economic analysis, capital budgeting, and management and financial controls in a business setting. May be waived or substituted based on two semesters of managerial accounting, including upper-division managerial or cost accounting, at the undergraduate level with a grade of B or better.

ACC 380K.4

Introduction to Assurance Services (3 credits)

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 based on one semester of introductory auditing at the undergraduate level with a grade of B or better.

ACC 380K.11

Introduction to Taxation (3 credits)

Develops an understanding of the economics of taxation, federal income tax laws, the rudiments of tax research, and a framework for integrating tax planning into accounting and business decisions. May be waived or substituted based on 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 credits)

Explores accounting data analytics and the design of accounting information systems with appropriate controls, with emphasis on current and emerging technologies including generative AI. May be waived or substituted based on 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.

BA 385T

Financial Management (3 credits)

Examines the theory and practice of corporate finance with a focus on a corporation's investment and financing decisions. 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 based on one semester of business finance, corporate finance, or financial management at the undergraduate level with a grade of B or better.

LEB 380.30

Legal Environment of Business for MPAs (3 credits)

Enhances student understanding of legal processes that facilitate effective and efficient business decision making. The course will also improve the ability to recognize and manage legal and ethical risks in business decision making. May be waived or substituted based on 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.