Department of Accounting and Finance

Contact Information

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Accounting (ACCT)

ACCT 2301 Principles of Accounting I **3 SCH (3-2)**
Introduction to accounting with emphasis on the accounting cycle and financial accounting accompanied by a mandatory lab that focuses on techniques, of data collection, recording and reporting in support of financial accounting principles and the accounting cycle. Prerequisite: MATH 1314.

ACCT 2302 Prnc of Accounting II **3 SCH (3)**
Continuation of principles of financial accounting. Introduction to managerial accounting concepts with emphasis on planning and control. Prerequisite: ACCT 2301.

ACCT 3308 Income Tax Accounting **3 SCH (3-0)**
Analysis of Federal income tax laws, emphasis being placed on the determination of net taxable income and preparation of income tax returns for individuals. Prerequisite: ACCT 2301.

ACCT 3311 Intermediate Accounting I **3 SCH (3-0)**
Overview of basic accounting theory and the accounting process; structure of financial statements; accounting principles for cash, short-term investments, receivables, inventories, current liabilities, plant assets and natural resources. Prerequisite: ACCT 2301.

ACCT 3312 Intermediate Accounting II **3 SCH (3-0)**
Accounting principles for long-term liabilities, stockholders' equity, income taxes, pensions, leases and statement of cash flows. Prerequisite: ACCT 2301.

ACCT 3314 Cost Managerial Accounting **3 SCH (3-0)**
Financial cost accounting -- job order and process cost procedures. Managerial cost accounting: planning, controlling and specific project decisions. Prerequisite: ACCT 2302.

ACCT 3330 International Accounting **3 SCH (3-0)**
International dimensions of accounting, including patterns of accounting development found in other nations, worldwide accounting standards, and accounting problems associated with multinational corporate operations. Prerequisite: ACCT 2302.

ACCT 3338 Financial Statement Analysis **3 SCH (3-0)**
Analysis and interpretation of financial statements for the guidance of management, stockholders and other stakeholders. Prerequisite: ACCT 2301.

ACCT 4305 Ethics for Accountants **3 SCH (3-0)**
Application of ethical theory, philosophy and principles including the concepts of ethical reasoning, integrity, objectivity, independence and other core values. Prerequisite: senior standing.

ACCT 4309 Govt and Nonprofit Entities **3 SCH (3-0)**
Principles and practice of fund accounting applicable to governmental and nonprofit organizations. Prerequisite: ACCT 2302.

ACCT 4310 Accounting Systems **3 SCH (3-0)**
Principles and procedures of the design and installation of an accounting system with emphasis on producing the information necessary for decision making. Analysis of accounting data using spreadsheet and accounting software. Prerequisite: ACCT 3312.

ACCT 4311 Introduction to Auditing **3 SCH (3-0)**
Auditing standards, professional ethics, legal liability, evidence, internal control and audit reports. Prerequisite: ACCT 3311.

ACCT 4314 Advanced Financial Accounting **3 SCH (3-0)**
Accounting principles for business combinations, mergers and consolidations, investments in subsidiaries, consolidated statement preparation; intercompany transactions, indirect and mutual holdings. Prerequisite: ACCT 3312.

ACCT 4319 Adv Cost Managerial Acct **3 SCH (3-0)**
Planning and control of cost elements, analysis of costs and profits and current topics in cost/managerial accounting. Prerequisite: ACCT 3314.

ACCT 4320 Adv Acct Syst & ERP Auditing **3 SCH (3)**
Integrated accounting and information systems experience, using information systems knowledge to address accounting issues of internal control and computer auditing. Prerequisite: ACCT 4310.

ACCT 4328 Advanced Tax Accounting **3 SCH (3-0)**
Federal taxation of entities including C Corporations, S Corporations, partnerships, trusts, estates, Gifts, as well as, how the entities affect individual tax returns. Prerequisite: ACCT 3308.

ACCT 4340 Internship in Accounting **3 SCH (0-3)**
An off-campus learning experience allowing the application of accounting skills in an actual work setting. Will count towards the hours required for the CPA exam only if the internship requirements set by the State Board of Public Accountancy are met. Prerequisite: approval of the department chair.

ACCT 4342 Business Law for Accountants **3 SCH (3-0)**
Sales and commercial paper; the Uniform Commercial Code in Texas; the law of agency; business organization formulation and dissolution; accountants' legal responsibility; federal securities regulation; insurance; suretyship; property; wills, estates and trusts. Prerequisite: BUAD 2341.

ACCT 4345 Fraud Investigation **3 SCH (3-0)**
Fraud methods, investigation, and prevention through internal controls. Emphasis on financial and asset misappropriation frauds. Prerequisite: ACCT 2301.

ACCT 4352 Advanced Business Law **3 SCH (3-0)**
Comprehensive course delves into a multitude of business laws, offering a thorough examination of key areas including sales and commercial paper, employment, and labor relations, the Uniform Commercial Code, agency law, business organization formulation, and dissolution, accountants' legal responsibilities, federal securities regulation, insurance, suretyship, property law, and wills, estates, and trusts. Prerequisite: BUAD 2341.

ACCT 4395 Special Topics in Accounting **1-3 SCH (1-3)**
Study or research under supervision of instructor; small business audits. May be repeated for credit. Prerequisite: consent of instructor.

Economics (ECON)

ECON 2301 Principles of Macroeconomics **3 SCH (3-0)**
Economics of modern industrial society. Determinants of national income, economic stability and growth, money and banking; fiscal policy, business organization and international trade. Prerequisite: MATH 1324.

ECON 2302 Principles of Microeconomics **3 SCH (3-0)**
Supply and demand concepts, composition and pricing of the national output cost and price concepts, market structures, income distribution and selected economic problems. Prerequisite: MATH 1324.

ECON 3334 International Economics **3 SCH (3-0)**
International trade theory and policy and international monetary economics; balance of payments and exchange rate theory. Apply trade theories and models to explain why countries trade, gains from trade, and trade patterns. Trade unions, tariffs, quotas and other non-tariff barriers to trade. Reasons and consequences of trade deficits. Prerequisites: ECON 2301, ECON 2302.

Finance (FINC)

FINC 3310 Personal Financial Planning **3 SCH (3-0)**
Applying financial principles to household decision making, stressing integration between areas. Income tax and estate planning, retirement, investments, portfolio management and risk management.

FINC 3321 Business Finance **3 SCH (3-0)**
Determining and analyzing the forms of business enterprise. Analysis of the techniques, methods and procedures used in the acquisition and proper employment of funds in the business entity. Prerequisites: MATH 1324 and junior standing in Business Administration.

FINC 3338 Financial Statement Analysis **3 SCH (3-0)**
Analysis and interpretation of financial statements for the guidance of management, stockholders and other stakeholders. Prerequisites: ACCT 2302. (Credit may not be received for both FINC 3338 and ACCT 3338.)

FINC 3340 Databases & Data Warehousing **3 SCH (3-0)**
Database design with emphasis on Relational Database Model. Concepts on data warehousing and on-line analysis processing (OLAP). Prerequisite: ISYS 3330. (Credit may only be obtained for one of the following classes: FINC 3340, MGMT 3340, MKTG 3340, or ISYS 3340.)

FINC 3351 Insurance and Risk Management **3 SCH (3-0)**
Principles and practices of risk management and insurance. Property and casualty insurance, fire insurance, consequential loss, transportation insurance, automobile insurance, crime insurance, and disaster insurance. Individual life insurance, annuities and health insurance products with emphasis on policy coverage.

FINC 3355 Pricing for Profitability **3 SCH (3-0)**
Creating financial models to determine optimal product and service prices based upon financial metrics and goals, the competitive environment, value created to customers, and product cost data. Prerequisites: ECON 2302 and MKTG 3324.

FINC 3356 Systems Analysis & Design **3 SCH (3-0)**
Analysis and design techniques required for implementing medium to large-scale computer information systems. Development of requirements for personnel, software and equipment for typical applications. Prerequisites: ACCT 2302 and ISYS 3330. (Credit may only be obtained for one of the following classes: FINC 3356, MGMT 3356, MKTG 3356, or ISYS 3356.)

FINC 3358 Business Information Systems **3 SCH (3-0)**
A comprehensive study of the use of information technology as an organization resource, including the implementation of disciplined processes and management development to effectively exploit the power of modern information technology. (Credit may only be obtained for one of the following classes: FINC 3358, MGMT 3358, MKTG 3358, or ISYS 3358.)

FINC 4320 Predictive Analytics for Business **3 SCH (3-0)**
An introduction to data mining techniques for efficient data retrieval and process. Identify and discern the right predictive analytic techniques for diverse business problems. Prerequisites: BUAD 3355 and ISYS 3330. (Credit may only be obtained for one of the following classes: FINC 4320, MGMT 4320, MKTG 4319, or ISYS 4320.)

FINC 4331 Investments **3 SCH (3-0)**
Principles governing the proper investment of personal and institutional funds; the characteristics of a sound investment and the analysis of different securities offered to investors. Topics include valuation of stocks and bonds, portfolio valuation, and mutual funds. Simulations allow the student to create and manage a portfolio of securities. Prerequisite: FINC 3321.

FINC 4332 Portfolio Management **3 SCH (3-0)**
Analysis and evaluation of the decision-making process in investments. Asset valuation, portfolio management, and performance evaluation. Theoretical and analytical developments in security selection and portfolio management. Risk measurement and risk reduction through portfolio construction. Analysis of derivative securities, including options and future contracts. Student-directed simulated portfolio management. Prerequisite: FINC 4331.

FINC 4334 Bank Management **3 SCH (3-0)**
Organization and structure of banks, financial statements, measurement and evaluation of performance of banks, analysis of principles and policies affecting the management of funds in commercial banks. Risk Management for changing interest rates. Prerequisite: FINC 3321.

FINC 4336 Intermediate Financial Mgmt **3 SCH (3-0)**
Finance function and its integration into the administration of the firm. Selected case studies and problems illustrate techniques used in financial decision making and optimum capital utilization. Prerequisite: FINC 3321.

FINC 4340 Internship in Finance **3 SCH (0-3)**
An off-campus learning experience allowing the acquisition and application of finance skills in an actual work setting. Prerequisite: approval of the department chair.

FINC 4341 Money and Capital Markets **3 SCH (3-0)**
Financial markets and institutions in the U.S. economy. Determinants of savings and investments, interest rates, and flow of funds. Role of regulatory agencies governing financial markets and institutions. Money and capital market instruments and institutions. Prerequisite: FINC 3321 and Junior standing.

FINC 4342 International Finance **3 SCH (3-0)**
Foreign exchange markets, balance of international payments, short-term borrowing and investment decisions. Changes in exchange rates, international aspects of capital decisions, and currency derivatives. Prerequisite: FINC 3321.

FINC 4350 Enterprise Risk Management **3 SCH (3-0)**
Exposes students to techniques organizations use to manage the ever-increasing corporate risks threatening the organization's business model and strategic plan. The course combines qualitative and quantitative approaches for measuring and managing organizational and operational risk. Prerequisites: FINC 3321, ISYS 2302 or ISYS 3330, and Junior standing. (Credit may not be obtained in both FINC 4350 and ISYS 4360.)

FINC 4358 Information Systems Project Management **3 SCH (3-0)**
Planning, organizing and control activities required for effective information systems management. Prerequisite: FINC 3356. (Credit may only be obtained for one of the following courses: FINC 4358, MGMT 4359, MKTG 4358, or ISYS 4358.)

FINC 4360 Intro to Derivative Securities **3 SCH (3-0)**
Structure of the options and futures markets and the trading system of derivatives. Options and futures pricing theory. Analysis of hedging strategies using options and futures. Role of options and futures trading strategies as part of portfolio management, performance evaluation, and investment planning. Prerequisite: FINC 4331.

FINC 4362 Financial Planning & Capital **3 SCH (3-0)**
Corporate analysis of valuations and investments, capital budgeting and financing, credit and debt management, risk management, and taxation. Short-term planning including cash and working capital management. Long-term planning including debt and equity management. Prerequisite: FINC 3321.

FINC 4366 Entrepreneurial Finance **3 SCH (3-0)**
Financial issues affecting entrepreneurial investments associated with small or rapidly growing ventures. How investors and entrepreneurs create value. Strategic and business planning, financial forecasting, valuation, organizational design and financial contracting, and harvesting strategies. Prerequisite: FINC 3321.

FINC 4380 Senior Research **3 SCH (0-3)**
Research study under supervision of instructor resulting in a paper to be presented at an instructor-approved research symposium. Prerequisites: senior standing and consent of instructor.

FINC 4395 Special Topics in Finance **1-3 SCH (1-3)**
Special studies in finance. May be repeated for credit. Prerequisite: consent of the instructor.

Majors

- Accounting, B.B.A.
- Finance, B.B.A.

Certificates

- Digital Banking, Certificate
- Financial Analyst, Certificate
- Financial Planning, Certificate
- Forensic Accounting, Certificate