

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 and MATH 1324.

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 2302.

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 2302.

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 3311.

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 2302.

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. Credit may not be obtained in ACCT 4207 and ACCT 4309.

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. (Credit may not be obtained in both ACCT 4217 and ACCT 4310.)

ACCT 4311 Introduction to Auditing 3 SCH (3-0)

Auditing standards, professional ethics, legal liability, evidence, internal control and audit reports. Prerequisites: ACCT 3312 and ACCT 3314.

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 4217

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. Credit cannot be obtained in both ACCT 4218 and ACCT 4328.

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 2302.

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.