**ACCOUNTING (ACC)**

**ACC 2301 Intro to Financial Accounting**
This course provides an introduction to the accounting cycle, the major financial statements (financial position, income, cash flows), valuation of assets and liabilities, and income determination.
TCCN: ACCT 2301

**ACC 2302 Intro to Managerial Accounting**
This course provides an introduction to the use of accounting data for decision-making including determining the cost of inventories, cost-volume-profit analysis, performance evaluation, and both operating and capital budgeting.
Prerequisites: ACC 2301 with a grade of "C" or better.
TCCN: ACCT 2302

**ACC 3310 Intermediate Accounting I**
Focuses on the study of problems in financial accounting measurement, including an introduction to theory, present value concepts and applications, current assets, including cash, receivables, and inventory valuation problems.
Prerequisites: ACC 2302 with a grade of "C" or better.

**ACC 3320 Intermediate Accounting II**
Focuses on the study of problems in financial accounting measurement, including fixed assets, depreciation, intangible assets, current and long-term liabilities, and stockholders' equity, earnings per share, and investments.
Prerequisites: ACC 3310 with a grade of "C" or better.

**ACC 3330 Intermediate Accounting III**
Focuses on topics in financial accounting measurement, including revenue recognition, reporting of income taxes, accounting changes and correction of errors, leases, pensions, cash flow, financial statement analysis, interim financial reports, and reporting for segments of a business enterprise.
Prerequisites: ACC 3320 with a grade of "C" or better.

**ACC 3340 Advanced Managerial Accounting**
A study of the standard accounting procedures used in manufacturing firms and uses of accounting data by management in organizations. Emphasis is on problem solving, using accounting data.
Prerequisites: ACC 2302 with a grade of "C" or better.

**ACC 3350 Federal Taxation**
This course provides an introduction to Federal taxation. The topics include basic personal taxation and simple corporate taxation with a survey of pass-through entities.
Prerequisites: ACC 3320 with a grade of "C" or better or permission of instructor.

**ACC 3360 Oil and Gas Accounting I**
This course is an introduction to oil and gas accounting for upstream operations related to exploration and development of oil and gas. The topics cover accounting principles and procedures for exploration, acquisition, drilling, development and production costs in different phases when searching for a producing oil and gas. The course introduces a brief history of the U.S. oil and gas industry, origin of oil and gas, exploration methods and procedures, acquisition of mineral interest, drilling operations, production and sales of oil and gas.
Prerequisites: ACC 3310 with a grade of "C" or better.

**ACC 3370 Introduction to Accounting Sys**
This course provides a detailed study of the development of accounting information as supported by computer and electronic systems. It is the first of a two course sequence required of accounting majors.
Prerequisites: ACC 2302 with a grade of "C" or better.

**ACC 4340 Acc for Govt & Non-Profit Ent**
This course provides focused study of accounting for government and "no-profit" entities with particular emphasis on issues confronting municipalities, single audits, and compliance with grantor or similar requirements.
Prerequisites: ACC 2302 with a grade of "C" or better or permission of instructor.

**ACC 4360 Oil and Gas Accounting II**
This course is the second part to introduction to Oil and Gas Accounting for upstream operations in exploration and development of oil and gas. The course covers accounting for production activities, asset retirement obligations and asset impairment, revenue from oil and gas sales, basic oil and gas tax accounting, joint interest accounting, conveyances, and oil and gas disclosures.
Prerequisites: BA 3330 and ACC 3360 with a grade of "C" or better.

**ACC 4370 Auditing and Systems**
This course covers topics in financial auditing, internal controls, and advanced accounting systems design. This course and must be taken during the final 12 semester hours of the degree program.
Prerequisites: ACC 3320 and ACC 3370, both with a grade of "C" or better.

**ACC 4375 Forensic Accounting**
The purpose of this course is to provide an introduction to the field of forensic accounting, with emphasis on the detection and investigation of fraud. Topics include the nature of fraud, various types of fraud, actual fraud schemes, indicators of fraud, confirmation of fraud, investigative techniques used to prove fraud, and the use of internal controls to prevent fraud within an organization.
Prerequisites: ACC 2301 & ACC 2302, MIS 3310, FIN 3310, and MGT 3310, all with a grade of "C" or better.

**ACC 4380 Oil & Gas Acc Colloquium**
This course is designed to further professional development with classroom instruction. Various cases will be provided for students to apply oil and gas accounting in a real life setting. Guest speakers will be invited to discuss oil and gas accounting from practitioners' point of view and answer related questions students may have. Guest speakers also present students a chance for students to network and pursue opportunities for internships and full-time positions. Focused on the application side of oil and gas accounting, this course is to further prepare students for a career in accounting and other related fields of the oil and gas industry. In this course, students will be able to apply their knowledge of the oil and gas industry and oil and gas accounting to analyze current issues ad solve real problems.
Prerequisites: BA 3330 and ACC 3360 with a grade of "C" or better.
ACC 4398 Accounting Internship
A directed internship in a public accounting firm or equivalent organization to provide accounting students with a learning experience supervised by a professional in an organizational setting appropriate to the student's career objectives. Student must comply with the requirements established by the Texas State Board of Public Accountancy. May be taken one time.
Prerequisites: Must have completed at least 75 semester credit hours with at least an overall grade point average of 2.5 with more than a 3.0 GPA in accounting courses and obtain the approval of the Department Chair.

ACC 4399 Issues in Accounting
This course examines current topics of interest in accountancy. May be repeated once when topic changes.
Prerequisites: Junior standing.

ACC 5199 Special Issues in Accounting
This course examines current topics of interest in accountancy. May be repeated once when topic changes.
Prerequisites: Permission of instructor.

ACC 5299 Special Issues in Accounting
This course examines current topics of interest in accountancy. May be repeated once when topic changes.
Prerequisites: Permission of instructor.

ACC 5310 Financial Statement Analysis
An intensive study of financial statement analysis. Topics covered include: study of the basic accounting concepts and principles related to financial statement analysis; liquidity, solvency, and profitability analyses; sources of financial analysis information; personal financial statements.
Prerequisites: ACC 5300 or equivalent with a grade of "C" or better.

ACC 5315 Advanced Accounting
This course provides an intensive study of advanced financial accounting topics including business combinations and dissolutions; partnership formation and dissolution; and current topics in estates and trusts.
Prerequisites: ACC 3330 with a grade of "C" or better.

ACC 5325 Sem in Managerial Accounting
An in-depth study of the theories and concepts upon which managerial accounting is based, including foundations in accounting, organizational behavior and the decision sciences. Emphasis upon understanding how accounting, behavioral, and decision theories are combined to form the basis for an effective managerial accounting system within the context of the business entity. Topics covered include activity-based costing, cost allocation methodology, use of cost pools, two-stage cost assignment, capacity issues, and target costing.
Prerequisites: ACC 3340 with a grade of "C" or better.

ACC 5330 Advanced Taxation
This course covers topics in corporate taxation, partnership issues, estate planning, taxation of foreign operations, and other current issues.
Prerequisites: ACC 3350 with a grade of "C" or better.

ACC 5344 Sem in Ethics for Accountants
This course provides an intensive examination of the emerging issues in ethics including rules of conduct promulgated by the Securities and Exchange Commission, the Oversight Board, the American Institute of Certified Public Accountants and the Texas State Board of Public Accountancy.
Prerequisites: Graduate standing

ACC 5350 Accounting Theory
This course is a study of contemporary accounting theory, emerging issues, and auditing practices. There is a significant research requirement using both electronically stored and printed materials.
Prerequisites: ACC 3330 with a grade of "C" or better.

ACC 5351 Multi-jurisdictional Taxation
This course covers all forms of taxation below Federal income taxation including State income tax, sales tax, franchise tax, and other local taxation. Particular emphasis is given to new taxes and emerging state and regional taxation issues. (Formerly ACC 3351)
Prerequisites: ACC 5330.

ACC 5355 International Taxation
The purpose of this course is to provide an in-depth study of the tax problems incurred by individuals and corporations investing and operating business across national boundaries.
Prerequisites: ACC 5320 or ACC 5330.

ACC 5370 Seminar in Auditing
The purpose of this course is to provide an intensive study of the audit process including comparisons of international standards, governing bodies, and rules of conduct.
Prerequisites: ACC 4370 with a grade of "C" or better or equivalent

ACC 5375 Forensic Accounting
The purpose of this course is to provide an introduction to the field of forensic accounting, with emphasis on the detection and investigation of fraud. Topics include the nature of fraud, various types of fraud, actual fraud schemes, indicators of fraud, confirmation of fraud, investigative techniques used to prove fraud, and the use of internal controls to prevent fraud within an organization.
Prerequisites: Permission of the instructor

ACC 5392 Advanced Accounting Research
This case based course will use both electronic and printed materials to provide an intensive study of advanced research techniques. Cases in auditing and financial, tax, not-for-profit and managerial accounting will be used. The student must analyze problems, search for authoritative answers, and present the results in a professional manner.
Prerequisites: ACC 3330 with a C or better, ACC 5325, ACC 5330, ACC 5315 (or concurrent enrollment), and ACC 5370 (or concurrent enrollment).

ACC 5398 Accounting Internship
This is a directed internship in a public accounting firm or equivalent organization which will provide accounting students with a learning experience supervised by professionals in an organizational setting appropriate to the student's career objectives. Student must comply with the requirements established by the Texas State Board of Public Accountancy. These credits may be applied towards electives of the MPacc degree and will be graded as Satisfactory/Unsatisfactory. May be taken one time.
Prerequisites: Must have completed 15 semester credit hours of graduate course work (excluding prerequisite courses) with a grade point average of at least 3.30 on all attempted course work and obtain approval of the Department Chair.

ACC 5399 Special Issues in Accounting
This course examines current topics of interest in accountancy. May be repeated once when topic changes.
Prerequisites: Permission of instructor.
ACC 6310 Seminar in Intl. Accounting
This course will focus on issues related to accounting and auditing in an international context, international standards, and issues related to the consequences of cultural differences.
Prerequisites: Consent of the instructor and the Graduate Advisor.