

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 introductory topics in financial accounting covering recognition and measurement of accrual-based financial statements, including current assets and revenue recognition.

Prerequisites: ACC 2302 with a grade of "C" or better.

ACC 3320 Intermediate Accounting II

Focuses on intermediate topics in financial accounting covering recognition and measurement of accrual-based financial statements, including liabilities and non-current assets.

Prerequisites: ACC 3310 with a grade of "C" or better.

ACC 3330 Intermediate Accounting III

Focuses on advanced topics in financial accounting covering recognition and measurement of accrual-based financial statements, including non-current liabilities and the statement of cash flows.

Prerequisites: ACC 3320 with a grade of "C" or better.

ACC 3335 Financial Analysis Technique

This course demonstrates useful Excel Financial Analysis techniques. This course focuses on analyzing financial statements using spreadsheet techniques and tools. Students with no prior experience with spreadsheet will be introduced to the use of spreadsheet from basic screen to building financial models in introductory accounting context.

Prerequisites: ACC 2301 & ACC 2302 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 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 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 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 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.

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 5360 Accounting Data Analytics

This course provides students with skills to analyze accounting data to produce information for decision making. It emphasizes practical experiences through various tools and datasets in financial accounting, managerial accounting, auditing, and taxation. With a conceptual framework, the course guides students to think through the needed steps to offer data-driven insights and solutions.

Prerequisites: ACC 3330, ACC 3340, and ACC 4370 with a grade of C or better.

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 both 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 include the following topics: Accounting uniformity (harmonization and implementation of IFRS), comparative studies considering topics like culture, economy, institutions.

Prerequisites: Consent of the instructor and the Graduate Advisor.

ACC 6320 Introduction to ACC Research

The class will examine the following topics: Sampling and measurement, external validity, reliability, archival research, qualitative research, case study, interviews, survey research, experimental research, accounting areas, financial, audit, tax, managerial, accounting information system.

Prerequisites: ACC 6310

ACC 6330 ACC Research Methods I

The topics covered in the class are the following: Market efficiency, information content of earnings, return analysis, volume analysis, valuation models, dividend policy and valuation, residual income, value relevance, conservatism, conditional, unconditional, market anomalies, earnings management.

Prerequisites: ACC 6310

ACC 6340 ACC Research Method II

The topics covered in the class are the following: Earnings response coefficients, earnings management, accrual model, benchmark thresholds, real earnings management, intra and inter-period income shifting, analysts and institutional ownership, debt contracting, governance, and disclosure.

Prerequisites: ACC 6310

ACC 6350 Seminar in Auditing

The class will have the following topics: corporate governance, executives, audit quality, restatements, audit fees, going concern reporting, industry specialization, and auditor changes.

Prerequisites: ACC 6310