

# Accounting Courses

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## Courses

### **ACCT 5301. Financial Accounting.**

Financial Accounting (3-0) An introductory study of accounting procedures involved in recording transactions producing income statements and interpreting financial data prepared primarily for external users. This course examines the theory and practices related to recording assets, liabilities, owners' equities, revenues and expenses in accordance with generally accepted accounting principles. Restricted to majors of ACCT, BSAD, and ECON. Prerequisite: Admission to a graduate program.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Major Restrictions:**

Restricted to majors of ACCT, BSAD, ECON

### **ACCT 5302. Advanced Accounting I.**

Advanced Accounting I: A study of special problems of partnership accounting, business combinations, consolidated financial statements, accounting from foreign operations, and other timely topics as appropriate. (ACCT 5302 is cross-listed as ACCT 4301. In accordance with the catalog requirements for undergraduate courses taken for graduate credit, ACCT 5302 requires additional coursework to be determined by the instructor.)

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3322 w/D or better)

### **ACCT 5304. Accounting Analysis.**

Accounting Analysis: A foundation in the fundamentals of financial and managerial accounting designed for the planning, assessment, and control of business entities. Emphasizes the use of accounting information for making informed business decisions.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

### **ACCT 5305. Not-for Profit Accounting.**

Not-for Profit Accounting: An examination of the accounting and reporting procedures of governmental and other not-for-profit organizations, including state and local governments, universities, hospitals, and others. (ACCT 5305 is cross-listed as ACCT 4305. In accordance with the catalog requirements for undergraduate courses taken for graduate credit, ACCT 5305 requires additional coursework to be determined by the instructor.)

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3322 w/D or better)

**ACCT 5310. Contemporary Accounting Issues.**

Contemporary Accounting Issues: Development of accounting theory; controversial issues involved in the measurement and reporting of enterprise periodic income. Study of authoritative pronouncements.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3322 w/C or better)

**ACCT 5311. Accounting for Management.**

Accounting for Management: A study of accounting as related to making business decisions. Readings, cases, and problems dealing with accounting concepts, budgeting and cost control, use of accounting data in planning operations and policy formulation, and tax planning in business policies.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 5301 w/C or better)

**ACCT 5314. Professional Wrtnng-Accountants.**

This course is designed to meet the writing requirements of the Texas Board of Public Accountancy. As such, the course will help students learn basic writing mechanics; business writing principles including organization, clarity and conciseness; and prepare documents that are concise, accurate, and supportive of the subject matter in order to communicate effectively in the accounting profession.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 5320. Taxation-Ptners/Ptnershp/S Cor.**

Taxation of Partners, Partnerships, and S Corporations: The intensive study of federal income tax principles applicable to the formation, operation, sale and liquidation of partnerships. Special attention will be paid to the issues of distributions, basis and tax minimization opportunities.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3327 w/C or better)

**ACCT 5321. Advanced Topics in Federal Tax.**

Advanced Topics in Federal Taxation: Topics will vary depending on current developments, e.g., taxation of foreign persons and multinational operations, consolidated tax returns, state and local taxation, pension plans, charitable organizations, and tax reform proposals.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3327 w/C or better)

**ACCT 5322. Tax Concepts Rsrch & Procedure.**

Tax Concepts, Research and Procedure: An in-depth study of tax issue identification, the location and analysis of tax authority, and the written communication of conclusions based upon the relevant authority. Includes coverage of tax procedure.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3327 w/C or better)

**ACCT 5323. Advanced Auditing.**

Advanced Auditing: A study of the important concepts of auditing including the nature of audit evidence, auditor independence, audit reports, the environment of auditing, and relevant current issues.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 4304 w/C or better)

**ACCT 5324. Computer Appl-Auditing/Accting.**

Computer Applications in Accounting and Auditing: Design and control of computerized accounting; use of computers in accounting and their applications to the auditing functions; stress is placed of E.D.P. control; internal auditing considerations.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3320 w/C or better AND ACCT 4304 w/C or better)

**ACCT 5327. Internal Auditing.**

This course covers various topics that include internal auditing standards, risk assessment, governance, internal controls, the major phases of an audit, fraud and The IIA Code of Professional Ethics. Students will also learn how to use data analytics software. This course material will help students prepare for the Certified Internal Auditor Exam. Prerequisite: ACCT 4304 w/grade of C or better.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Major Restrictions:**

Restricted to majors of ACCT, BSAD

**Prerequisite(s):** (ACCT 4304 w/C or better)

**ACCT 5328. Fed Income Tax Partner & Corp.**

Federal Income Tax-Partnership and Corporation: A study of the Internal Revenue Code and Regulations pertaining to partnerships and corporations, federal taxation of international-related transactions, gift and estate taxes, and federal income taxation of fiduciaries; including preparation of related tax returns. (ACCT 5328 is cross-listed as ACCT 4328. However, in accordance with the catalog requirements for undergraduate courses taken for graduate credit, ACCT 5328 requires additional coursework to be determined by the instructor.)

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3327 w/C or better)

**ACCT 5329. Ethics in Accounting.**

Ethics in Accounting: A study of ethics in the accounting profession. Emphasis is placed on the theories of ethics and their applications; the Texas State Board of Accountancy's rules of ethics; the AICPA's Code of Professional Conduct; implications of the Sarbanes-Oxley Act; and ethical conditions required by the Securities Exchange commission. Course is restricted to accounting majors. (ACCT 5329 is cross-listed as ACCT 3329. However, in accordance with the catalog requirements for undergraduate courses taken for graduate credit, ACCT 5329 requires additional coursework to be determined by the instructor.)

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3321 w/C or better)

**ACCT 5330. Fraud & Forensic Auditing.**

Fraud and forensic auditing teaches students how to detect fraudulent statements, asset misappropriation and corruption in business. Students learn how to review financial and accounting records to identify fraud as it relates to the fraud triangle, investigative techniques, fraud prevention and detection, asset recovery, the uses of technological tools such as biometrics and how forensic auditing is implemented for criminal and civil litigation. Students discuss the evidence gathering, interviewing techniques, information sources, tracing illegal transactions, covert operations, and reporting procedures. Prerequisite: ACCT 4304 w/grade of C or better.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Major Restrictions:**

Restricted to majors of ACCT, BSAD

**Prerequisite(s):** (ACCT 4304 w/C or better)

**ACCT 5335. International Accounting.**

International Accounting: A study of comparative international accounting systems, accounting practices, and problems of multi-national enterprises, and the institutions and environments that affect them. (ACCT 5335 is cross-listed as ACCT 4325. However, in accordance with the catalog requirements for undergraduate courses taken for graduate credit, ACCT 5335 requires additional coursework to be determined by the instructor.)

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3314 w/B or better ) OR (ACCT 3321 w/C or better)

**ACCT 5340. Masters Accountancy Capstone.**

Masters of Accounting Capstone This applied course challenges students to research, analyze and communicate topics in accounting. Through case study, students will answer accounting and auditing questions and will learn about accounting research. Importance of developing presentation skills is also a component of the course. This is a three-semester hour course.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 5391. Seminar-Managerial Accounting.**

Seminar in Managerial Accounting: Advanced topics in managerial accounting. Topics will vary to reflect current literature.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (ACCT 3314 w/C or better ) OR (ACCT 3323 w/C or better ) OR (ACCT 5311 w/C or better)

**ACCT 5392. Directed Individual Study-Acct.**

Directed Individual Study in Accounting: This course may be repeated, but no more than three semester credit hours may be applied to satisfy the requirements for the master's degree. Prerequisite: Department approval.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

0 Lecture Hours

3 Other Hours

**ACCT 5394. Current Issues in Accounting.**

Current Issues in Accounting: A course organized to investigate special topics and current issues in accounting. May be repeated for credit when content varies. Prerequisite: Department approval.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 5396. Internship in Accounting.**

Internship in Accounting: A practicum in accounting is under the supervision of accounting practitioners. This course may count as a business elective or a free elective but not as an accounting elective in the accounting degrees. The internship must be completed prior to the last full semester of accounting coursework. Prerequisites: Department approval.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

0 Lecture Hours

3 Other Hours

**ACCT 6310. Intl Accounting Environment.**

International Accounting Environment: This course provides an overview of international business theories within the context of international accounting issues, challenges and opportunities faced by multinationals regarding strategic and operational management control; financial reporting; assurance; and financial services. Emphasis is placed on an introduction to international accounting literature, the connection between classic international business theory and international accounting literature and its contribution to the understanding of cross-national business issues.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6320. Accounting Behavioral Research.**

The objective of this seminar in accounting behavioral research is to introduce students to various behavioral research opportunities in accounting, including the examination of prior accounting behavioral research. Using survey, experimental and/or quasi-experimental research methods, students will design, conduct, and analyze social psychology-related surveys and experiments.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6321. Sem in Intl Financial Acct.**

Seminar in International Financial Accounting This course is a study of financial accounting research in the context of international business literature relating to comparative accounting practices; effects of cultural values on reporting systems; reporting and disclosure decision impacts on cost of capital and other issues faced by multinational enterprises; and the institutions and environments that affect them. Prerequisite: Departmental approval.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6323. Topics in Intl Acct Research.**

Topics in International Accounting Research: This seminar provides students exposure to selected topics in contemporary accounting literature. Content will be announced in advance of such schedule offerings, but will focus on topics such as behavioral, auditing practice, accounting information systems and other significant influences that impact the use, dissemination and interpretation of accounting information in a global environment.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6324. Seminar in International Tax.**

IBUS 6324: Seminar in International Tax (3-0) This course is a study of comparative tax systems and related impacts on the decision process of multinational enterprises, and the institutions and environments that affect them. Topics include issues related to mode of entry, transfer pricing, income shifting, compensation practice, and cost of capital decisions; as well as the effects of cultural values on tax administration, tax compliance, and social responsibility practices in a global environment. Prerequisite: Departmental approval.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6325. Seminar in Intl Manag Acct.**

Seminar in International Management Accounting: This course provides an overview of the management accounting literature with an emphasis on critical analysis of theoretical, methodological and practical contributions to the discipline. Emphasis is placed on topics such as managerial control systems, product costing techniques, performance measurement and evaluation, supply chain accounting and cost allocation implications on entity performance in a global environment.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6354. Accounting Topics in Intl Bus.**

Accounting Topics in International Business: Selected Accounting Topics in International Business may be taken up to three times with approval of the doctoral program director. Content of the course will vary with instructor. Course topics might include theories of emerging markets and international business, international entry mode choice, seminar in importing/exporting, international product strategy, regional trade agreements and MNC behavior, etc.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6389. Accounting Independent Study.**

Accounting Independent Study

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**ACCT 6398. Accounting Dissertation I.**

Accounting Dissertation I: This course represents the development of original research at the frontier of knowledge to demonstrate excellence in the field. After successfully defending the dissertation proposal, students must register for 6398 when work on the dissertation is begun. Thereafter, students must register for 6399 during the semesters in which work on the dissertation is being accomplished.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Major Restrictions:**

Restricted to majors of BADP

**Classification Restrictions:**

Restricted to class of DR,GR

**ACCT 6399. Accounting Dissertation II.**

Accounting Dissertation II: This course represents the development of original research at the frontier of knowledge to demonstrate excellence in the field. After successfully defending the dissertation proposal, students must register for 6398 when work on the dissertation is begun. Thereafter, students must register for 6399 during the semesters in which work on the dissertation is being accomplished.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

0 Lecture Hours

3 Other Hours

**Major Restrictions:**

Restricted to majors of BADP