Accounting Courses

Courses

ACCT 2301. Principles of Accounting I.
Principles of Accounting I: [TCCN ACCT 2301] A study of financial accounting concepts and procedures from the initial recording of an economic transaction to the preparation of financial statements for an entity.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours
Prerequisite(s): (MATH 1309 w/C or better ) OR (MATH 1310 w/C or better ) OR (MATH 1319 w/C or better ) OR (STAT 1380 w/C or better ) OR (STAT 2480 w/C or better ) OR (MATH 1320 w/C or better ) OR (MATH 1508 w/C or better ) OR (MATH 1411 w/C or better ) OR (MATH 1312 w/C or better ) OR (MATH 2313 w/C or better ) OR (MATH 2326 w/C or better ) OR (MATH 2301 w/C or better)

ACCT 2302. Principles of Accounting II.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours
Prerequisite(s): (ACCT 2301 w/C or better ) AND (MATH 1320 w/C or better ) OR (MATH 1508 w/C or better ) OR (MATH 1411 w/C or better ) OR (MATH 1312 w/C or better ) OR (MATH 2313 w/C or better ) OR (MATH 2301 w/C or better ) OR (SXDG score of 1 ) OR (SXMA score of 1 ) OR (SXMN score of 1 ) OR (SXOI score of 1 ) OR (SXTR score of 1 ) OR (MATH 1310 w/C or better)

ACCT 3309. Survey of Acct Principles.
Survey of Accounting Principles, Techniques and Concepts (3-0) A nontechnical approach to accounting with an emphasis on the use and interpretation of financial statements. May not be counted toward BBA and the combined BBA/MACY degree requirements. ACCT 2301 and ACCT 3309, or ACCT 2302 and ACCT 3309 may not both be counted toward any degree requirement.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 3311. Income Tax Planning & Control.
A study of the basic concepts of federal income tax that are applicable to all taxpayers with emphasis upon planning and control. For non-accounting majors, 3311 and 3327 may not both be counted for credit. Prerequisite: Accounting 3212 or 3221.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Survey of Federal and State Taxes (3-0) A conceptual overview of U.S. tax systems with an emphasis on tax policy issues and their effects on business, investment, and personal activities. May not be counted toward the BBA in Accounting degree requirements. ACCT 3313 and ACCT 3327 may not both be counted toward any degree requirements. Restricted to majors: CIS, ECON, FIN, MGMT, MKT, and BSAD.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours
ACCT 3314. Management Accounting.
Management Accounting (3-0) A study of product costing systems, planning and control systems, and the use of accounting data in management decision making. May not be counted toward BBA in Accounting degree requirements. ACCT 3314 and ACCT 3323 may not be counted toward any degree requirements. Restricted to majors: BSAD, CIS, ECON, ACCT, MGMT, FIN, and MKT. Prerequisite: ACCT 2302 with a grade of "C" or better.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 3319. Software Applications for ACCT.
Software Applications for Accounting (3-0) Application of financial and managerial accounting concepts to current accounting information system software, electronic spreadsheets, and database management systems. This course is restricted to accounting majors. Course grade is not included in the calculation of the accounting GPA. Prerequisites: ACCT 2302 with a grade of "C" or better and demonstrated proficiency in spreadsheet and database software applications.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 3320. Accounting Systems.
Accounting Systems (3-0) Analysis of fundamental accounting systems. Emphasis on internal control and accounting transaction cycles, relationship of system and organization objectives, policies, procedures and plans. Restricted to declared business majors.
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, CIS, ECON, GENB, INBS, IS, ISBA, MGMT, MKT, OSCM

Prerequisite(s): (ACCT 2302 w/C or better)

ACCT 3321. Intermediate Accounting I.
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, BAMA, BSAD, CIS, ECON, FIN, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM

Prerequisite(s): (ACCT 2302 w/C or better)

ACCT 3322. Intermediate Accounting II.
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, BAMA, BSAD, CIS, ECON, FIN, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM

Prerequisite(s): (ACCT 3321 w/C or better)
ACCT 3323. Cost Accounting.
Cost Accounting: A study of theory and procedures of product costing in job order and process cost systems, overhead allocation issues, and
determination of standard costs, budgetary controls, variance analysis, and cost-volume-profit analysis for management decision making. Application of
the managerial accounting framework to service organizations.
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, BAMA, BSAD, CIS, ECON, FIN, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM
Prerequisite(s): (ACCT 2302 w/C or better)

Federal Income Tax - Individuals: A comprehensive explanation of the Internal Revenue Code and Regulations pertaining to individuals and the the
preparation of the individual tax return. Prerequisites: Department approval.
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, BAMA, BSAD, CIS, ECON, FIN, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM
Prerequisite(s): (ACCT 2302 w/C or better)

ACCT 3329. Ethics in Accounting.
Ethics in Accounting (3-0) 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. Course grade is not included in the calculation of the upper-
division accounting GPA. Prerequisite: ACCT 3321 with a grade of "C" or better.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 4198. Independent Study in Acct.
Independent Study in Accounting (0-0-1) Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Prerequisite: ACCT 3322 and
department approval.
Department: Accounting
1 Credit Hour
1 Total Contact Hour
0 Lab Hours
0 Lecture Hours
1 Other Hour

Current Concepts in Accounting (1-0) Topic to be announced. This course may be repeated for credit when the topic varies. Restricted to majors: ACCT,
CIS, ECON, FIN, MGMT, MKT, and BSAD. Prerequisites: ACCT 2302 with a grade of "C" or better, Junior standing, and department approval.
Department: Accounting
1 Credit Hour
1 Total Contact Hour
0 Lab Hours
1 Lecture Hour
0 Other Hours
Major Restrictions:
Restricted to majors of ACCT, BSAD, CIS, ECON, FIN, GENB, MGMT, MKT, OSCM
ACCT 4298. Independent Study in Acct.
Independent Study in Accounting (0-0-2) Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Prerequisites: ACCT 3322 and department approval.
Department: Accounting
2 Credit Hours
2 Total Contact Hours
0 Lab Hours
0 Lecture Hours
2 Other Hours

Current Concepts in Accounting (2-0) Topic to be announced. The course may be repeated for credit when the topic varies. Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Prerequisites: ACCT 3322 and department approval.
Department: Accounting
2 Credit Hours
2 Total Contact Hours
0 Lab Hours
2 Lecture Hours
0 Other Hours

ACCT 4301. Advanced Accounting I.
Advanced Accounting I (3-0) A study of special problems of partnership accounting, business combinations, consolidated financial statements, accounting for foreign operations, and other timely topics as appropriate. Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Prerequisite: ACCT 3322.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 4304. Auditing Principles/Procedures.
Auditing Principles and Procedures: A study of the professional auditor's opinion formulation process, professional standards and ethics, audit procedures, and other engagements requiring reports by CPAs.
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, BAMA, BSAD, CIS, ECON, FIN, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM

Prerequisite(s): (ACCT 3320 w/D or better AND ACCT 3322 w/D or better)

ACCT 4305. Not-For-Profit Accounting.
Not-For-Profit Accounting (3-0) 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. Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Required prerequisite: ACCT 3322.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours
ACCT 4315. Acct Res. and Communication.
This applied course challenges to research, analyze and communicate topics in accounting and/or auditing by using qualitative research methodology. Students will use online WRDS Wharton Research Data Service to gather data to answer some basic accounting and auditing questions, and learn about accounting research. 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
Prerequisite(s): (ACCT 3321 w/C or better)

ACCT 4320. Acctng for Hospitality/Tourism.
Accounting for Hospitality/Tourism (3-0) Accounts and internal control systems in the international hospitality/tourism industry are examined. Topics include acquisition of long-term assets, budgeting, cost analysis, lease-purchase decisions, and performance incentive systems. Prerequisites: ACCT 2301, ACCT 2302 and ACCT 3314 each with a grade of "C" or better.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 4321. Advanced Cost Accounting.
Advanced Cost Accounting (3-0) Advanced studies in cost management systems, capacity utilization, performance measurement, capital budgeting, transfer pricing, quantitative techniques, and other selected topics as appropriate. Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, MKT. Prerequisite: ACCT 3323 with a grade of "C" or better, or ACCT 3314 with a grade of "B" or better, or ACCT 5311.
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, BAMA, BSAD, CIS, ECON, FIN, GENB, MGMT, MKT, OSCM

ACCT 4323. Issues in Auditing.
Issues in Auditing (3-0) An intensive study of technical and professional aspects of auditing including an in-depth examination of statements of auditing standards and their applications. Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Prerequisite: ACCT 4304.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 4325. International Accounting.
International Accounting (3-0) A study of comparative international accounting systems, accounting practices and problems of multi-national enterprises, and the institutions and environments that affect them. Restricted to declared business majors. Prerequisite: ACCT 3322 with a grade of "C" or better.
Department: Accounting
3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours
ACCT 4328.  **Fed Income Tax-Partner/Corp.**
Federal Income Tax - Partnerships and Corporations (3-0) 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. Restricted to majors: ACCT, BSAD, CIS, ECON, FIN, MGMT, and MKT. Prerequisite: ACCT 3327.

**Department:** Accounting  
3 Credit Hours  
3 Total Contact Hours  
0 Lab Hours  
3 Lecture Hours  
0 Other Hours

ACCT 4335.  **Business Intelligence.**
Business Intelligence Overview of the process of data analysis. Data analytics have moved out of the academic world of statisticians to the practical world of technology. A variety of user friendly technologies bring powerful analytical capabilities to end users. Three major areas that comprise analytics in the real world. You will experience practical applications of analytics through guided exercises and case studies.

**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)

ACCT 4345.  **Financial Statement Analysis.**
Financial Statement Analysis This course is designed to introduce students to accounting-based valuation and analysis. The course focuses on the use of financial information to value and assess equity and debt securities. According to the Financial Accounting Standards Board (FASB), the primary purpose of financial reporting (accounting information) is to assist investors in making investment decisions, both equity investments and lending decisions. The course will introduce material that will strengthen the student’s ability to understand and use financial statements. Students will learn contemporary valuation models.

**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 4396.  **Internship.**
Internship: A practicum in accounting 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 degree. The course grade counts towards the business GPA, but not the Accounting GPA. 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  
**Major Restrictions:**  
Restricted to majors of ACCT, BAMA, BSAD, CIS, ECON, FIN, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM

ACCT 4398.  **Independent Study in Acct.**
Independent Study in Accounting. Prerequisites: Department approval.

**Department:** Accounting  
3 Credit Hours  
3 Total Contact Hours  
0 Lab Hours  
0 Lecture Hours  
3 Other Hours  
**Major Restrictions:**  
Restricted to majors of ACCT, BAMA, BSAD, CIS, ECON, FIN, INBU, INFS, IS, MGMT, MKT

**Prerequisite(s):** (ACCT 3322 w/D or better)
Current Concepts in Accounting (3-0) Topics to be announced. The course may be repeated for credit when topic varies. Restricted to majors: ACCT, CIA, ECON, FIN, MGMT, MKT, BSAD and POM. Prerequisite: Senior standing, a College of Business GPA of 2.5 or better, completion of a minimum of 9 hours of accounting, and department approval.

Department: Accounting

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (ACCT 2302 w/C or better)