

ACCOUNTING (ACCT)

ACCT 2301 Principles of Financial Acct**Credits:** 3 (3-0-0)

This course is an introduction to the fundamental concepts of financial accounting as prescribed by US generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. TSI Restriction(s): Reading, Math, Writing

Restrictions: Graduate level students may not enroll.**ACCT 2302 Principles of Managerial Acct****Credits:** 3 (3-0-0)

This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. TSI Restriction(s): Reading, Math, Writing

Restrictions: Graduate level students may not enroll.**ACCT 3101 Accounting Lab****Credit:** 1 (0-1-0)

Accounting lab to teach fundamentals of Excel application in Accounting. Students will complete an experiential learning project in Excel designed to complement Accounting courses within the College of Business. Students will apply and develop business applications of Excel skills. TSI Restriction(s): Reading, Math, Writing.

Prerequisites: ACCT 2301.**Corequisites:** ACCT 3302.**Restrictions:****ACCT 3191 Accounting Experiential Learn****Credit:** 1 (0-0-1)

Students will complete an experiential-based learning project designed to complement courses within the College of Business. Students will apply and develop business skills. Approval of instructor and successful completion of the business prerequisites. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3302.**Restrictions:** Graduate level students may not enroll.**Repeat Status:** Course may be repeated 1 time(s).**ACCT 3301 Accounting for Non-Accnt Mjrs****Credits:** 3 (3-0-0)

This course approaches accounting from the point of view of a business manager. Emphasis is on the source, strengths, and limitations of financial accounting information as a support for the five functions of management, i.e. planning, organizing, staffing, directing, and controlling. The course culminates in the analysis of publicly available financial statements, using both vertical and horizontal analysis techniques. This course is specifically designed for non-accounting majors. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 2301 and ACCT 2302 or equivalent.**Restrictions:** Students cannot enroll who have a major in Accounting. Graduate level students may not enroll.**ACCT 3302 Intermediate Accounting I****Credits:** 3 (3-0-0)

This course provides an examination of the source and content of basic accounting theory from the point of view of the FASB Statements of Financial Accounting Concepts and Statements of Financial Accounting Standards. Special emphasis is placed on student understanding of complex accounting processes. Emphasis on the creation and use of general journal entries, end of period adjusting entries, completion of the accounting cycle and production of income statements, changes in owners' equity, statements of cash flows, and balance sheets. Special attention is paid to issues of the measurement and timing of revenues and expenses. This course may be completed by passing the Financial Accounting CLEP test with a minimum score of 64 points. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 2301 and ACCT 2302, or equivalent.**Restrictions:** Graduate level students may not enroll.**ACCT 3303 Intermediate Accounting II****Credits:** 3 (3-0-0)

This course builds upon the concepts learned in ACCT 3302 Intermediate Accounting I, providing an understanding of the source and use of authoritative accounting standards. The course provides an study of the accounting for revenue recognition and assets, with special emphasis on cash, accounts inventories, PP&E, and intangible assets. The course also covers changes in accounting principles/estimates, corrections, and topics such as FASB Accounting Standards Codification and earnings management. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Completion of College of Business prerequisites, a grade of "C" or better in ACCT 3302.**Restrictions:** Graduate level students may not enroll.

ACCT 3304 Intermediate Accounting III**Credits:** 3 (3-0-0)

This course builds upon the concepts learned in ACCT 3303 Intermediate Accounting II providing an in depth understanding of the source and use of authoritative accounting pronouncements. The course provides an exhaustive study of the accounting for liabilities and owners' Equity. Special emphasis is given to the accounting principles for long-term liabilities, stockholders' equity, income taxes, pensions, leases and statement of cash flows. Students will acquire practice in using the concept of the time value of money to determine the value of leases and long-term liabilities. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Completion of College of Business prerequisites, a grade of "C" or better in ACCT 3303.

Restrictions: Graduate level students may not enroll.

ACCT 3305 Fund of Federal Income Tax**Credits:** 3 (3-0-0)

Analysis of Federal income tax laws, emphasis being placed on the determination of net taxable income and preparation of income tax returns for individuals. Special attention is given to accounting for sole proprietorships and single-owner disregarded entities. Students who complete the course will be able to accurately determine the appropriate income tax for affluent individual taxpayers. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Completion of College of Business prerequisites, and ACCT 3301 or ACCT 3302.

Restrictions: Graduate level students may not enroll.

ACCT 3306 Adv Indiv Fed Income Tax**Credits:** 3 (3-0-0)

An advanced examination of the Title of the United States Code and associated regulation as it pertains to federal income taxation of individuals with emphasis upon capital gains and losses, alternative minimum tax, tax credits, and other topics not covered in ACCT 3305. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3305.

Restrictions: Graduate level students may not enroll.

ACCT 3308 Internal Audit I**Credits:** 3 (3-0-0)

This course is a detailed examination of the basics of internal audit. This course includes an analysis of practical audit procedures found in today's global organizations. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3302.

Restrictions: Graduate level students may not enroll.

ACCT 3309 Experiential Learning - Introduction to Federal Individual Income Tax Preparation**Credits:** 3 (3-0-0)

This class is designed to improve your understanding of and skills on how to file the federal income tax. You will gain knowledge on federal income tax law and know how to prepare your own income tax and others. In the class, we will cover the topics of ethics and review federal income tax law along with the electronic filing process. You are required to take a certification exam as an IRS income tax preparer and volunteer at the Volunteer Income Tax Assistance (VITA) program in San Antonio to help these low-income families to receive the free tax preparation service. You are required to volunteer at least three hours per week in one of the VITA programs in San Antonio until the end of the tax season. This course requires a passing score on Certification/Standards of Conduct/Volunteer Intake/Interview and Quality Review Exams at completion. Cross-listed with BUAD 3309. TSI Restriction(s): Reading, Math, Writing.

Prerequisites: ACCT 3301 or ACCT 3302.

Restrictions: Graduate level students may not enroll.

ACCT 3314 Cost Managerial Accounting**Credits:** 3 (3-0-0)

This course comprises an examination of the determination and allocation of costs to specific accounting entities, such as specific products, specific processes, specific tasks, business divisions, and business departments. Additionally, methods of determining the cost of specific business activities are studied. Methods are studied for using costing, especially activity-based costing (ABC), for the five purposes of management, e.g. planning, organizing, staffing, directing, and controlling. Special attention is given to methods for using accounting information for decision making, such as make or buy, outsourcing, project acceptance, and capital investment. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Completion of College of Business prerequisites, a grade of C or better in ACCT 3301 or ACCT 3302.

Restrictions: Graduate level students may not enroll.

ACCT 3320 Internal Audit II**Credits:** 3 (3-0-0)

This course is a detailed examination of the practice of internal audit. This course includes managing the internal audit function, risk-based audit procedures, fraud risks and controls, detecting fraud, and forensic auditing techniques. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Completion of College of Business prerequisites, a grade of "C" or better in ACCT 3308.

Restrictions: Graduate level students may not enroll.

ACCT 3328 Internship in Accounting**Credits:** 3 (0-0-3)

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. Restriction(s): Requires approval of a faculty coordinator and the department chair. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Completion of College of Business prerequisites.

Restrictions: Graduate level students may not enroll.

ACCT 3338 Financial Statement Analysis**Credits:** 3 (3-0-0)

Analysis and interpretation of financial statements for the guidance of management, stockholders, and other stakeholders. Establishment of firms' business profiles; quality of earnings issues; and stock valuation. Cross-listed with FINC 3338. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Grade C or better in ACCT 3301/ACCT 3302 or equivalent.**Restrictions:** Enrollment is limited to Undergraduate level students.**ACCT 4191 Exprntl Learning-Income Tax****Credit:** 1 (0-0-1)

This class is an experiential class designed to enhance your understanding on federal income tax preparation process and become a volunteer at the Volunteer Income Tax Assistance (VITA) program in San Antonio to help these low-income families to receive the free tax preparation service. In the class, we will cover the topics of ethics and review federal income tax law along with the electronic filing process. You will be required to volunteer at least three hours per week in one of the VITA programs in San Antonio or with some exception on the approved Accounting Firms. This course requires a passing score on a comprehensive test and the Standards of Conduct Exam before students can start their volunteer hours at VITA. TSI Restriction(s): Reading, Math, Writing.

Prerequisites: ACCT 3301 or ACCT 3302.**Corequisites:** ACCT 3309. Cross-listed with BUAD 4191.**Restrictions:** Graduate level students may not enroll.**ACCT 4192 Accounting Research Experience****Credit:** 1 (0-0-1)

Guided student research in Accounting. Accounting students will explore and analyze a topic in depth and present their findings to members of the university community or professional conference or other appropriate venue. Approval of instructor and successful completion of the College of Business prerequisites. May be repeated once with different topics as needed and approved. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3302.**Restrictions:** Graduate level students may not enroll.**Repeat Status:** Course may be repeated 1 time(s).**ACCT 4307 Accounting for Government and Nonprofit Entities****Credits:** 3 (3-0-0)

This course provides a rigorous examination of the principles and practice of fund accounting applicable to governmental and nonprofit organizations. Special emphasis is given to an understanding of the source of authority and the pronouncement of the Governmental Accounting Standards Board (GASB). Secondary emphasis is given to the unique GAAP requirements of accounting for nonprofit organizations, hospitals and health care organizations, and educational institutions. TSI Restriction(s): Reading, Math, Writing.

Prerequisites: Completion of College of Business prerequisites, senior standing, and grade of C or better in ACCT 3302.**Restrictions:** Enrollment limited to students with a semester level of Senior. Graduate level students may not enroll.**ACCT 4311 Auditing I****Credits:** 3 (3-0-0)

This course is a detailed examination of auditing standards, professional ethics, legal liability, evidence, internal control, and audit reports. Students will prepare an extensive audit case study during the course. Emphasis is given to the preparation of audit work papers and to appropriate audit reports. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3303.**Restrictions:** Graduate level students may not enroll.**ACCT 4312 Auditing II****Credits:** 3 (3-0-0)

This program extends the examination of the audit process studied in ACCT 4311. Emphasis is given to advanced audit topics including program planning and special reports. Secondary emphasis is given to statistical methods of determining audit risk, inherent risk, sample size, and statistical reliability. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 4311.**Restrictions:** Graduate level students may not enroll.**ACCT 4313 Flow-Through Entity Taxation****Credits:** 3 (3-0-0)

This course teaches principles of federal taxation of sole proprietorships, partnerships, Subchapter S corporations, and limited liability companies that elect to be taxed as sole proprietorships, partnerships or Subchapter S corporations. Because federal income tax law relies upon state law in determining the existence of a partnership or limited liability company, this course will also involve the study of these entities under the Texas Business Organizations Code. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3305.**Restrictions:** Graduate level students may not enroll.**ACCT 4314 Business Combinations****Credits:** 3 (3-0-0)

This course comprises a detailed examination of advanced accounting topics, which culminates in students preparing consolidated financial statements for business combinations, mergers and consolidations, and investments in subsidiaries. Emphasis is given to the elimination of intercompany transactions and to the issues of consolidating the statements of complex entities which have indirect and mutual holdings in other corporations. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3304.**Restrictions:** Graduate level students may not enroll.**ACCT 4315 Advanced Accounting Problems****Credits:** 3 (3-0-0)

This course comprises a detailed examination of accounting for financial derivatives used as either speculative investments or as hedging instruments. Emphasis is given to issues of foreign currency transactions and to the translation or re-measurement of financial statements denominated in currencies other than the U.S. dollar. Secondary emphasis is given to the issues of accounting principles for partnerships, estates, and trusts, debt restructuring, reorganizations and liquidations, interim financial reporting and segmentation. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3303.**Restrictions:** Graduate level students may not enroll.

ACCT 4316 Accounting Theory**Credits:** 3 (3-0-0)

This course examines the basis and development of GAAP. GAAP is then compared and contrasted to alternative accounting systems, such as fair value accounting, inflation-adjusted accounting, and cash-based accounting. Secondary emphasis is given to current research trends in accounting academia, including topics such as positive accounting theory, efficient market hypothesis, and the capital pricing model. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3302 and ACCT 3303.**Restrictions:****ACCT 4317 Accounting Information Systems****Credits:** 3 (3-0-0)

This course comprises an extensive examination of the principles and procedures of the design and installation of a computerized accounting system. Emphasis is given to the use of Enterprise Resource Management (ERM) systems with integrated accounting functions. Producing information useful for decision making and control is also studied in detail. Secondary emphasis is given to issues of embedded audit procedures in CRM and dedicated accounting applications.

Prerequisites: Grade of C or better in ACCT 3301 or ACCT 3302, CISA 3358 TSI Restriction(s): Reading, Math, Writing

Restrictions: Graduate level students may not enroll.**ACCT 4318 Adv Income Tax Accounting****Credits:** 3 (3-0-0)

This course comprises an examination of the taxation of corporations. Emphasis is given to the source, purpose, and effect of tax regulations applicable to partnerships and corporations. Students who complete this course will be able to accurately prepare Federal income tax returns for such businesses. Secondary emphasis is given to the application of the federal gift and estate tax. TSI Restriction(s): Reading, Math, Writing

Prerequisites: Grade of C or better in ACCT 3303.**Restrictions:** Graduate level students may not enroll.**ACCT 4319 Adv Cost Managerial Acct****Credits:** 3 (3-0-0)

This course comprises an extensive examination of the current state of managerial accounting with emphasis given activity based costing and planning (ABC). Students who complete this course will experience planning and control of cost elements, analysis of costs and profits and current topics in cost/managerial accounting. Students will also read and discuss current academic research in managerial accounting.

Prerequisites: ACCT 3314 TSI Restriction(s): Reading, Math, Writing**Restrictions:** Graduate level students may not enroll.**ACCT 4321 Internal Audit III****Credits:** 3 (3-0-0)

This course is a detailed examination of the knowledge elements that are critical to the practice of internal audit. This course includes organizational governance, risk management, business process analysis, security, financial management, and governmental legislation and regulation. TSI Restriction(s): Reading, Math, Writing

Prerequisites: ACCT 3320.**Restrictions:** Graduate level students may not enroll.**ACCT 4331 Accounting Data Analytics****Credits:** 3 (3-0-0)

This course introduces data analytics for accounting with a focus on analytical techniques for decision making and the examination of big data involving accounting information. It applies data analytics techniques to accounting areas such as financial accounting, managerial accounting, auditing, and tax. Hands-on experiences will develop skills useful in data analytics for accounting professionals and provide data-driven insights and recommendations.

Prerequisites: ACCT 3304.**Restrictions:** Graduate level students may not enroll.**ACCT 4342 Bus Law for Accountants****Credits:** 3 (3-0-0)

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. Formerly BLAW 4342.

Prerequisites: BLAW 3341 TSI Restriction(s): Reading, Writing**Restrictions:** Graduate level students may not enroll.**ACCT 4391 Special Study in Accounting****Credits:** 3 (0-0-3)

Study or research under the supervision of an instructor or small business audits. May be repeated once for credit. TSI Restriction(s): Reading, Writing

Prerequisites: Grade of C or better in ACCT 3303.**Restrictions:** Graduate level students may not enroll.**Repeat Status:** Course may be repeated 1 time(s).