

ACCOUNTING (ACCT)

ACCT 5312 Foundations of Accounting

3 Semester Credit Hours (3 Lecture Hours)

Theoretical and applied facets of financial and managerial accounting for business. The course includes preparation and communication of financial information as well as the uses of accounting data in planning and controlling activities of business firms and other types of organizations. (This is a core course.) Not open to students who have completed six semester hours of accounting.

ACCT 5314 Advanced Accounting Problems

3 Semester Credit Hours (3 Lecture Hours)

A study of advanced accounting topics, including leases, pensions, consolidations, asset retirement obligations, accounting for not-for-profit organizations and government entities and other special problem areas.

ACCT 5315 Accounting Topics

3 Semester Credit Hours (3 Lecture Hours)

A continuation of financial and managerial accounting with emphasis on applications, and analysis and interpretation of financial statements.

Prerequisite: ACCT 5312.

ACCT 5317 Oil, Gas and Energy Accounting

3 Semester Credit Hours (3 Lecture Hours)

This course covers the basic principles of oil and gas accounting. Course topics include upstream oil and gas operations, successful efforts accounting, full cost pool accounting, accounting for production, exploration and construction, joint interest accounting, international operations, oil and gas taxation and analysis of oil and gas financial statements.

Prerequisite: ACCT 3311.

ACCT 5318 Multinational Entities: Accounting and Consolidations

3 Semester Credit Hours (3 Lecture Hours)

A study of the similarities and differences between U.S. and other countries' accounting and reporting procedures. Basic consolidation of international segments will be covered. Use of spreadsheets and web technology required.

Prerequisite: ACCT 2302.

ACCT 5337 Taxes and Business Strategy

3 Semester Credit Hours (3 Lecture Hours)

A framework to analyze how tax rules affect decision-making. Cases and problems, taken from historical and current developments in tax planning, develop understanding of how changes in tax rules influence the behavior of various constituents in the broad business and regulatory environment.

Prerequisite: ACCT 5312.

ACCT 5340 Forensic Accounting

3 Semester Credit Hours (3 Lecture Hours)

The course will cover the concepts and skills of forensic accounting investigations. The course focuses on the methods and technological tools used to detect occupational fraud. These include the steps in conducting an investigation, use of technological tools, witness and suspect interviewing techniques, investigation report writing, and expert testimony.

ACCT 5341 Advanced Auditing and Assurance Services

3 Semester Credit Hours (3 Lecture Hours)

This course is designed as a discussion-based seminar and case analysis to provide graduate students with an understanding of auditing theory, practice, and research methods. This course continues from Auditing Principles and Procedures (ACCT 4311) by implementing the auditing principles, standards, procedures, and practices learned in that course and applying them in case analysis. Topics include research of professional accounting and auditing standards, technical memo writing, professional ethics, professional judgment, sampling, forensic examinations, integrated audits, quality control reviews, assurance services, and other contemporary issues in auditing.

ACCT 5351 Strategic Cost Management

3 Semester Credit Hours (3 Lecture Hours)

A conceptual approach to the use of cost accounting information to support decision-makers as they develop, communicate, implement, evaluate and modify organizational strategy. The linkage between cost management and strategy is facilitated by examining such tools as: cost driver, value chain, and organizational design analyses.

ACCT 5355 Information Systems in Accounting

3 Semester Credit Hours (3 Lecture Hours)

A study of current topics in accounting information systems. Topics include the role of accounting information systems and their applications in a variety of computer environments including the Internet, service organizations, and centralized and decentralized environments.

ACCT 5370 Seminar

1-3 Semester Credit Hours (1-3 Lecture Hours)

in an identified topic in accounting. May be repeated for significantly different topics with written permission from the Director of Master's Programs.

ACCT 5371 Professional Accounting Research

3 Semester Credit Hours (3 Lecture Hours)

Course presents practice of general accounting research. Content includes study of professional research using authoritative standards and databases. The course develops procedures for identifying the applicable accounting issues, locating appropriate authority, and communicating the results of professional research. Through comprehensive case studies, students will obtain hands-on experience in researching and evaluating technical accounting, tax, and audit issues.

ACCT 5381 Accounting Theory

3 Semester Credit Hours (3 Lecture Hours)

A study of diverse accounting theories and concepts. Includes an intensive study of the underlying framework of financial accounting. Contemporary accounting issues are emphasized focusing on proper financial statement presentation and disclosure. Includes the study of similarities and differences between U.S. GAAP and International Financial Reporting Standards and the related convergence projects.

ACCT 5391 Integrative Seminar in Accounting

3 Semester Credit Hours (3 Lecture Hours)

The use of case studies to explore the integration of financial accounting, auditing, taxation, managerial accounting and accounting information systems to assess their relationship individually and collectively to business decision-making. Must be taken at the end of the program after completion of all advanced, non-elective courses. In unusual circumstances, it may be taken concurrently with the final non-elective courses with the written permission of the Director of Master's Programs.

ACCT 5396 Directed Individual Research or Readings

1-3 Semester Credit Hours

Contact the Director of Master's Programs.

ACCT 5398 Accounting Internship

3 Semester Credit Hours

Supervised full-time or part-time, off-campus training in public accounting, industry, or government. Oral and written reports required. Please review TSBPA guidelines for internship requirements.