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.  
Prerequisite: ACCT 5312.

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 5332  Controllership  
3 Semester Credit Hours (3 Lecture Hours)  
Development and integration of budgets, variable budgets, cash budgets, capital budgets, and cost-volume-profit analysis for operational planning and financial controls. Case Study orientation.  
Prerequisite: ACCT 5312.

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.  
Prerequisite: ACCT 3340 or 4311.

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 5345  Ethics for Texas CPA Candidates and Business Executives  
3 Semester Credit Hours (3 Lecture Hours)  
The course will cover ethical theory, ethical reasoning, integrity, objectivity, independence and other core values and regulatory requirements associated with the practice of professional accounting and decision making of other executives, with an emphasis on corporate governance in the post-Sarbanes-Oxley regulatory environment. This course satisfies the ethics education requirement of the Texas State Board of Public Accountancy (TBSBA); however, it will not be counted for advanced accounting hours required to sit for the CPA exam. Students who receive credit for ACCT 4345 cannot also receive credit for ACCT 5345.

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)  
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.