

ACCOUNTING, MINOR

Program Description

(for Non-accounting Majors)

This minor is designed to serve non-accounting majors who are interested in supplementing their major with an accounting dimension. Only 6 semester hours counted towards a major (including classes in the Business core) may be applied to a minor or certificate. A minimum of 12 hours must be taken at Texas A&M University-Corpus Christi. For additional information, contact the academic advisor in the College of Business.

Program Requirements

Code	Title	Hours
Required Courses ¹		
ACCT 2301	Financial Accounting	3
ACCT 2302	Managerial Accounting	3
ACCT 3311	Intermediate Accounting I	3
ACCT 3312	Intermediate Accounting II	3
ACCT 3314	Cost Accounting	3
ACCT 3321	Federal Income Tax I	3
Total Hours		18

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See course descriptions for prerequisites.

Courses

ACCT 2301 Financial Accounting

3 Semester Credit Hours (3 Lecture Hours)

Financial accounting concepts and their application in the accounting process for business organizations including financial statement preparation, analysis and communication of financial information.

TCCNS: ACCT 2301

ACCT 2302 Managerial Accounting

3 Semester Credit Hours (3 Lecture Hours)

The use of accounting information as an aid to management decision making, including performance measurement and budgets.

Prerequisite: ACCT 2301.

TCCNS: ACCT 2302

ACCT 3311 Intermediate Accounting I

3 Semester Credit Hours (3 Lecture Hours)

An intensive study of the balance sheet accounts and the related income statement accounts. It exposes the student to the various Accounting Principles Board opinions and Financial Accounting Standards Board statements, and International Financial Reporting standards, as these publications affect the various accounts and transactions. It covers the various working capital accounts and operational assets.

Prerequisite: (ACCT 2301 and 2302).

ACCT 3312 Intermediate Accounting II

3 Semester Credit Hours (3 Lecture Hours)

A continuation of Intermediate Accounting I involving current and non-current liabilities and owner equity accounts, the Statement of Cash Flows, deferred income tax, financial statement analysis and several special problem areas. The course culminates with a comprehensive cash flow project. ACCT 3311 and Junior standing or above.

Prerequisite: (ACCT 3311).

ACCT 3314 Cost Accounting

3 Semester Credit Hours (3 Lecture Hours)

A study of procedures and concepts in allocating the costs of firm inputs to outputs, determination and use of standard costs in the control function, profit planning and control techniques used in management decision-making.

Prerequisite: (ACCT 2301 and 2302).

ACCT 3316 Governmental and Not-for-Profit Accounting

3 Semester Credit Hours (3 Lecture Hours)

A study of fund accounting used in governmental entities and non-profit organizations. Emphasis on budgetary and fund accounts.

Prerequisite: (ACCT 2301 and 2302).

ACCT 3317 Oil, Gas, & 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 taxation and analysis of oil and gas financial statements.

Prerequisite: (ACCT 3311).

ACCT 3318 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. ACCT 2302 and Junior standing or above.

Prerequisite: (ACCT 2302).

ACCT 3321 Federal Income Tax I

3 Semester Credit Hours (3 Lecture Hours)

An introduction to the U.S. federal income tax system including the legislative and judicial process resulting in the dynamic evolution of the U.S. tax system. Focus is mainly on individual taxation. Includes coverage of gross income, deductions, property transactions, and computation of tax liabilities. Other relevant tax topics are explored.

Prerequisite: (ACCT 2301 and 2302).

ACCT 3322 Federal Income Tax II

3 Semester Credit Hours (3 Lecture Hours)

Examines additional topics from the U.S. federal income tax system and how it applies to decision-making, tax research, and tax planning. Focus is mainly on the study of the taxation of various business entities. In addition, the course expands knowledge into the common tax issues and laws relating to the life cycles of businesses: formation, operation, and termination or dissolution.

Prerequisite: (ACCT 3321).

ACCT 3340 Fraud Examination

3 Semester Credit Hours (3 Lecture Hours)

This course covers the basic principles of fraud examination. Course topics include the behavioral aspects of fraud and common fraud schemes including skimming, larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement, non-cash misappropriations, corruption and bribery, and fraudulent financial statements.

Prerequisite: (ACCT 2301 and 2302).

ACCT 3365 Data Analytics for Accounting

3 Semester Credit Hours (3 Lecture Hours)

This course presents a study of the accountant's role as an information provider in the era of information technology and big data. The completion of computer-based projects reinforces concepts. The AMPS model is used to understand the data analytics process and analyze all the available information. Four types of analytics (descriptive, diagnostic, predictive, and prescriptive) address accounting questions.

Prerequisite: ACCT 2301, 2302 and BAIS 2301.

ACCT 4311 Auditing Principles and Procedures

3 Semester Credit Hours (3 Lecture Hours)

Auditing principles and techniques underlying the audit process; procedures used in conducting external audits, reviews and compilations.

Prerequisite: (ACCT 3312).

ACCT 4355 Accounting Information Systems

3 Semester Credit Hours (3 Lecture Hours)

A study of the role of accounting information systems and related subsystems in both for profit and not-for-profit entities. The relationship of accounting information systems to other systems, including management information systems, is addressed. Concepts are reinforced by the completion of computer-based projects. ACCT 2301, ACCT 2302, BAIS 2301, and Senior standing (no Juniors).

Prerequisite: (ACCT 2301, 2302 and BAIS 2301).

ACCT 4390 Current Topics in Accounting

3 Semester Credit Hours (3 Lecture Hours)

Selected topics for special study related to accounting functions, processes or issues. May be repeated for credit when topics vary.

ACCT 4396 Directed Individual Study

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

Individual supervised study and completion of a final report.

ACCT 4398 Accounting Internship

3 Semester Credit Hours (3 Lecture Hours)

Supervised full-time or part-time, off-campus training in public accounting, industry, or government. Oral and written reports required.