

# DEPARTMENT OF ACCOUNTING

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**Chair:** Philip W. Morris (AAC\_PWM@shsu.edu) (936) 294-1258 accounting@shsu.edu

## Vision

To be a leading professional accounting department among Texas universities providing a relevant curriculum delivered by professional faculty dedicated to teaching, research, and service.

## Mission

Our mission is to prepare our students to enter the accounting profession in the public, industry, and not-for-profit sectors through excellent teaching and pedagogy and through the creation of a sound learning environment. In support of this mission our faculty will produce intellectual contributions that contribute to the professional practice of accounting, to accounting pedagogy, and to discipline based research. We will also maintain a level of interaction with the accounting profession that ensures the continued relevance of our program and viability of our graduates.

## Highlights

The Department of Accounting works closely with outside stakeholders in CPA firms, industry, and government in order to ensure that the accounting curriculum provides students with the necessary skill sets and knowledge to successfully function as professional accountants upon graduation. Evidence of the success of this process is provided in part by the continued recruitment of SHSU accounting graduates by numerous, diverse employers. Accounting majors participate in the annual Meet the Firms career fair held in the Fall semester. This function, which first began in 1997 and is organized by the SHSU Chapter of Beta Alpha Psi, the honor organization for financial information students and professionals, is attended by employers that are specifically and many times solely interested in accounting majors and, in some cases, finance majors. Accounting majors, minors, MIS majors, and finance majors from all levels attend this event to begin or to continue their participation in the recruitment and hiring process.

Generally, each week during the Fall and Spring semesters, representatives from large and small CPA firms, representatives from local and global public companies from diverse industries, and representatives from governmental agencies come to the SHSU campus to make presentations to and meet accounting majors. These presentations, sponsored by the campus chapter of Beta Alpha Psi, provide real world perspectives and information to the students that attend. All accounting and other majors are welcome at these presentations. In the social activities that usually follow these presentations, students have the opportunity to meet face to face with the representatives from these off campus organizations, most of which recruit students from the Accounting program at SHSU.

Representatives from a wide variety of business and governmental entities make presentations on a weekly basis during the Fall and Spring semesters at the National Association of Black Accountants chapter meetings on campus. Because the membership of this organization is not limited to accounting, finance, or MIS majors, these presentations address a broad range of business and professional topics. Social events held after many of these presentations present the opportunity for students to interact one on one with the representatives from a wide range of business and professional entities.

## Career Opportunities

- Public accountant
- Tax accountant
- Cost accountant
- Government accountant
- Budget accountant
- Auditor
- Actuary
- Appraiser
- Budget analyst
- Credit analyst
- Financial examiner
- Tax examiner
- Revenue agent
- Educator

## Suggested Minors

No minor is required for students seeking a BBA in Accounting. Students are welcome to select a minor following consultation with the Department Chair, but should be aware that a minor will add hours to the length of the degree program. The Department of Accounting offers a minor in accounting

([catalog.shsu.edu/archives/2016-2017/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting](http://catalog.shsu.edu/archives/2016-2017/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting)) for students pursuing a major that requires a minor.

## Student Organizations and Activities

- Beta Alpha Psi
- National Association of Black Accountants
- Student membership in the American Institute of Certified Public Accountants (AICPA)
- Student membership Institute of Management Accountants (IMA)

## Internships

The Department of Accounting has an active internship program and students are encouraged to participate. Selection requirements are rigorous and involve meeting both minimum standards set by the Department of Accounting and selection by the hiring firm or business following an interview process. These internships must meet guidelines as established by the Texas State Board of Public Accountancy and involve specific, direct accounting training and activity beyond routine clerical and office activities. Students generally participate in internships in the Spring semester of their senior year. The selection process for these internship positions occurs generally during the early Spring semester of the Junior year. In some cases internships are available during Summer terms. Interested students should contact the Accounting Internship Program Director through the Department of Accounting office for departmental selection criteria and application requirements.

## Scholarships

Scholarships are available on a competitive basis for accounting majors. Students are encouraged to apply for scholarships using Scholarships4Kats at Financial Aid (<http://www.shsu.edu/dept/financial-aid>). The Scholarship4Kats program is a single application that will allow the student to apply for most scholarships available on campus whether at the departmental, college, or university-level. The deadline for applying for Department of Accounting scholarships is February 15. Department of Accounting scholarship recipients are announced in April for the following academic year. The specific scholarships that are available through the Department of Accounting vary from year to year.

## Uniform CPA Examination Information

Due to the rigorous requirements of the Texas State Board of Public Accountancy, completion of the BBA in Accounting will not qualify one to take the CPA examination. The Department of Accounting offers a Master of Science in Accounting whereby a student may satisfy the educational requirements to sit for the Uniform CPA examination in the state of Texas. Students seeking additional information on the Uniform CPA Examination should check the Texas State Board of Public Accountancy homepage (<http://www.tsbpa.state.tx.us>).

## Program-Specific Requirements

### Minimum GPA Requirement for a BBA in Accounting

A cumulative (SHSU and transfer) minimum GPA of 2.5 is required for students to graduate with a BBA in Accounting.

### Minimum Grades in Accounting Courses

Accounting majors must make a minimum grade of "C" or better in all accounting (ACCT) courses taken to graduate with a BBA in Accounting.

- Bachelor of Business Administration - Major in Accounting ([catalog.shsu.edu/archives/2016-2017/undergraduate/colleges-academic-departments/business-administration/business/bba-accounting](http://catalog.shsu.edu/archives/2016-2017/undergraduate/colleges-academic-departments/business-administration/business/bba-accounting))
- Minor in Accounting ([catalog.shsu.edu/archives/2016-2017/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting](http://catalog.shsu.edu/archives/2016-2017/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting))

### ACCT 2301. Principles Of Financial Acc. 3 Hours.

A study of the basic accounting concepts and procedures underlying the organization and reporting of financial information. Topics include the accounting cycle, the preparation of financial statements, the measurement and reporting of business income, and the valuation and presentation of assets and current liabilities. Emphasis is placed on the relevance of the business and economic information generated by the accounting process and how it is used in personal and business decision making. Students who plan to take ACCT 3313 must earn a minimum grade of C in ACCT 2301.

**Prerequisite:** 18 semester credit hours of college credit.

### ACCT 2302. Principles Of Managerial Acc. 3 Hours.

A continuation of financial accounting topics followed by an introduction to managerial accounting. Topics include corporate accounting issues, bonds, statement of cash flows, financial statement analysis, job costing, cost behavior, cost-volume-profit analysis, budgeting, performance evaluation, product pricing and capital budgeting. Emphasis is placed on the usage of accounting information in managerial decision making. Students who plan to take ACCT 3313 must earn a minimum grade of C in ACCT 2302.

**Prerequisite:** ACCT 2301.

**ACCT 3304. Managerial Accounting. 3 Hours.**

Further development of financial accounting concepts, interpretation, and the study of management uses of accounting data. This course includes a study of basic accounting concepts, interpretation of accounting reports, cost control and analysis, and methods of measuring performance. Non-Majors and Non-Minors only.

**Prerequisite:** ACCT 2302.

**ACCT 3313. Intermediate Accounting I. 3 Hours.**

A thorough study of the accounting principles underlying the preparation of financial statements. This course is concerned primarily with the recording process, formats of the financial statements, and the measurement and reporting of current and non-current assets and related revenues and expenses. The environment of accounting, basic accounting theory, and time value of money concepts are emphasized.

**Prerequisite:** ACCT 2301 and ACCT 2302 with a minimum grade of C in each.

**ACCT 3314. Intermediate Accounting II. 3 Hours.**

A continuation of ACCT 3313, this course extends the study of the preparation of financial statements to the measurement and reporting of current and long term liabilities, stockholders' equity and investments. Additional topics include cash flow statements, accounting for pensions, leases, and income taxes.

**Prerequisite:** ACCT 3313 with a minimum grade of C.

**ACCT 3324. Prn Accounting Systems Design. 3 Hours.**

A study of principles of accounting systems design integrated into both manual and computerized systems. Also includes emphasis on the accounting cycle, internal control structures, computerized transaction processing systems, relational databases, and integrated enterprise resource planning systems in accounting.

**Prerequisite:** ACCT 2301 and ACCT 2302.

**ACCT 3340. International Accounting. 3 Hours.**

An introduction to the accounting aspects of international business. Topics covered from an international perspective include the interaction between accounting and its environment, differing national accounting practices, international harmonization of accounting and reporting, foreign currency translation and exchange rate issues, problems of inflation, transfer pricing and taxation, managerial accounting and analysis of foreign financial statements.

**Prerequisite:** ACCT 2302.

**ACCT 3347. Cost Accounting. 3 Hours.**

A study of cost accounting principles and techniques of assembling data for product costing and for managerial use in planning and control and decision making. Cost terminology, cost behavior, job order and process costing, budgeting, cost-volume-profit analysis, standard costs, and activity based costing are topics covered.

**Prerequisite:** ACCT 2301 and ACCT 2302 with a minimum grade of C in each.

**ACCT 3353. Income Tax Accounting. 3 Hours.**

A study of basic tax concepts and income taxation of individuals. Emphasis is placed on the determination of income and statutory deductions in order to arrive at the net taxable income. Consideration is given to tax planning as well as decision-making and tax return problems.

**Prerequisite:** ACCT 2301 and ACCT 2302 with a minimum grade of C in each.

**ACCT 4080. Independent Study. 1-3 Hours.**

Individual study as arranged with members of the faculty. This course may be repeated and may be taken for Academic Distinction Program Credit. Variable Credit (1-3).

**Prerequisite:** Consent of Department Chair.

**ACCT 4085. Special Topic. 1-3 Hours.**

This course of faculty-led study is designed to provide undergraduate students exposure to new Accounting topics and concepts in a course setting. Variable credit (1-3).

**ACCT 4315. Advanced Accounting I. 3 Hours.**

A study of various special reporting topics in financial accounting, this course surveys financial statement presentation and disclosure requirements for special areas of income recognition and accounting changes, dilutive securities, earnings per share calculations, reporting for business segments and interim periods, and accounting and reporting standards for partnerships and governmental and not-for-profit entities.

**Prerequisite:** ACCT 3314 with a minimum grade of C.

**ACCT 4316. Advanced Accounting II. 3 Hours.**

A study of the financial accounting standards and procedures used in accounting and reporting for business combinations and intercorporate investments, consolidated financial statements, and multinational enterprises, including foreign currency transactions and financial instruments and translation of foreign entity statements.

**Prerequisite:** ACCT 3314 with a minimum grade of C.

**ACCT 4360. Oil And Gas Accounting. 3 Hours.**

An introduction to oil and gas accounting. Emphasizes accounting for costs incurred in the acquisition, exploration, development, and production of oil and natural gas using successful efforts, full cost, and tax accounting methods. Also introduces students to joint interest accounting, gas pipeline accounting, the required disclosures for oil and gas activities, and analysis of oil and gas companies' financial statements.

**Prerequisite:** ACCT 3313 with a grade of C or better.

**ACCT 4363. Fraud Examination. 3 Hours.**

An examination of fraud within organizations with an emphasis on its detection and prevention. This course examines the nature and causes of financial and occupational fraud, ways to prevent and deter fraudulent conduct, and procedures for uncovering and investigating fraud.

**Prerequisite:** ACCT 3313 with a grade of D or higher or ACCT 5300 with a grade of C or higher.

**ACCT 4372. Auditing Principles. 3 Hours.**

An introduction to auditing concepts and procedures. Emphasizes generally accepted auditing standards; professional responsibilities; the nature, acquisition, evaluation, and documentation of audit evidence; internal control; and the auditor's reports.

**Prerequisite:** ACCT 3324 and ACCT 3314 with a minimum grade of C in each.

**ACCT 4389. Internship In Accounting. 3 Hours.**

This course provides students with an internship experience allowing the application of accounting and auditing skills in an actual work setting. Students generally will work full-time in public or industry accounting paid positions for a minimum of 150 hours. Students generally will work full-time for one-half of the semester and attend accelerated accounting courses during the remaining half. For Spring semester internships, should be taken concurrently with ACCT 4316 and ACCT 4372.

**Prerequisite:** Junior standing, ACCT 3314, ACCT 3324, permission of the Department Chair of Accounting, and selection by an employing firm.

Chair: **Philip W. Morris**

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## Interim Faculty

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