

# DEPARTMENT OF ACCOUNTING

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

**Website:** Department of Accounting (<http://www.shsu.edu/academics/accounting/>)

## 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, government, and nonprofit organizations in order to ensure that the accounting curriculum provides students with the necessary knowledge and skill sets 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.

## Career Opportunities

There is strong demand for the knowledge and skills possessed by accountants. Exciting career paths are available in public, industry, government, and nonprofit organizations. These career paths include, but are not limited to:

- Public accountant
- Tax accountant
- Cost accountant
- Government accountant
- Budget accountant
- Auditor
- 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 (<http://catalog.shsu.edu/archives/2020-2021/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting/>) for students pursuing a major that requires a minor.

## 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 (<http://catalog.shsu.edu/archives/2020-2021/undergraduate/colleges-academic-departments/business-administration/business/bba-accounting/>)
- Minor in Accounting (<http://catalog.shsu.edu/archives/2020-2021/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting/>)

## Student Organizations and Activities

- Association of Certified Fraud Examiners (ACFE)
- Beta Alpha Psi (BAP)
- National Association of Black Accountants (NABA)
- Student membership in the American Institute of Certified Public Accountants (AICPA)
- Student membership in the 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 public accounting 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 or at other times of the year. 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/scholarships/>). 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. Department of Accounting scholarship recipients are announced during the Spring semester for the following academic year. The specific scholarships that are available through the Department of Accounting vary from year to year.

### **ACCT 2301. Principles of Financial Acc. 3 Hours.**

Students are introduced to the fundamental concepts of financial accounting prescribed by U.S. generally accepted accounting principles (GAAP) and applied to transactions and events that affect business organizations. Topics may include the accounting cycle; the preparation of financial statements; the measurement and reporting of business income; and the valuation and presentation of assets; liabilities; and stockholders' equity. 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 are exposed to International Financial Reporting Standards (IFRS). Students who plan to take ACCT 3313 must earn a minimum grade of C in ACCT 2301.

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

### **ACCT 2302. Principles of Managerial Acc. 3 Hours.**

Students are introduced 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. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision-making. Topics may include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. 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.**

Students are introduced to further developed 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.**

Students engage in 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, the measurement and reporting of current and non-current assets and related revenues and expenses, and the measurement and reporting of current liabilities. The course emphasizes the environment of accounting and basic accounting theory.

**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, students extend the study of the preparation of financial statements to the measurement and reporting of long-term liabilities, stockholders' equity, and investments. Additional topics may include time value of money concepts, cash flow statements, accounting for leases, income taxes, and revenue recognition.

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

**ACCT 3324. Accounting Information Systems. 3 Hours.**

Students study principles of accounting systems design integrated into both manual and computerized systems with an 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.**

Students are introduced to the accounting aspects of international business. Topics covered from an international perspective may 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.**

Students study 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. Federal Taxation Concepts. 3 Hours.**

Students study the basic tax concepts and income taxation of individuals with emphasis 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 4317. Advanced Financial Accounting. 3 Hours.**

Students examine financial accounting standards and procedures used in accounting and reporting for business combinations, intercorporate investments, and consolidated financial statements.

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

**ACCT 4325. Emerging Technology in Accounting. 3 Hours.**

Students examine emerging and recently developed technologies for the impact on the quantity and quality of accounting data. Various emerging technologies will be examined and used to gather, prepare, and process financial and non-financial accounting data and to manage the data to produce value-adding accounting information.

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

**ACCT 4336. Governmental & Nonprofit Accounting. 3 Hours.**

Students examine issues related to financial accounting and reporting for governmental and nonprofit entities. Governmental accounting coverage comprises fund accounting, budgeting and control, revenue and expenditure recognition in governmental funds, accounting for business-type and fiduciary activities, and fund-level and government-wide financial reporting. Accounting for nonprofit organizations includes coverage of accounting topics unique to charitable organizations, colleges and universities, and health-care entities.

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

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

Students are introduced to oil and gas accounting with an emphasis on 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. Students are also introduced 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.**

Students examine fraud within organizations with an emphasis on its detection and prevention. Topics may include 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.**

Students are introduced to auditing concepts and procedures with an emphasis on 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.**

Students are provided 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.

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

Director/Chair: **Philip W Morris**

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## **Interim Faculty**

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