

# DEPARTMENT OF ACCOUNTING

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

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

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## 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 are strong demands 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

## 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 the 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/>).

### Graduate Program in the Department of Accounting

- Master of Science in Accounting (<http://catalog.shsu.edu/archives/2022-2023/graduate-and-professional/college-departments/business-administration/accounting/accounting-ms/>)

### Other Graduate Programs in the College of Business Administration

- Executive Master of Business Administration in Banking and Financial Institutions (<http://catalog.shsu.edu/archives/2022-2023/graduate-and-professional/college-departments/business-administration/emba/>)
- Master of Business Administration (<http://catalog.shsu.edu/archives/2022-2023/graduate-and-professional/college-departments/business-administration/mba/>)
- Master of Science in Project Management (<http://catalog.shsu.edu/archives/2022-2023/graduate-and-professional/college-departments/business-administration/management-marketing-and-information-systems/project-management-ms/>)

## 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 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. While students generally participate in these internships in the latter part of their undergraduate studies, graduate students may also participate.

## 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 5080. Independent Study. 1-3 Hours.

Directed study in special topics in accounting. Variable credit (1 to 3).

**Prerequisite:** Approval of Department Chair and Graduate Coordinator.

### ACCT 5085. Special Topic. 1-3 Hours.

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

### ACCT 5300. Analysis of Accounting Informa. 3 Hours.

Students are introduced to the accounting principles, concepts, procedures, and techniques underlying financial and managerial accounting and reporting with an emphasis on business and economic information generated in the accounting process and a study of their behavior for planning and control decisions. This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the 30-hour MS in Accounting degree.

### ACCT 5302. Fin Reporting & Business Decsn. 3 Hours.

Students study and examine financial reporting from the point of view of management, creditors, and investors. The course specifically addresses how financing, investing, and operating decisions affect financial statements. The course also covers how creditors and investors use financial statements to assess the results of managers' decisions and the effect of alternative accounting methods on the quality of financial reporting. The course emphasizes the effect of internal accounting decisions on external financing and business decision making. The course is designed for non-Accounting majors.

### ACCT 5304. Accounting For Management. 3 Hours.

Students examine and apply the concepts useful to management in the analysis of accounting data for the purposes of costing and income determination, decision making and control. The course typically includes readings, cases and discussion of planning and budgeting, activity-based costing, target costing, performance measurement, quality and environmental cost management. This course is designed for non-accounting majors.

**Prerequisite:** ACCT 2301 and ACCT 2302 or ACCT 5300.

### ACCT 5311. Advanced Financial Accounting Research I. 3 Hours.

Students study financial accounting concepts, researching financial accounting standards in the Financial Accounting Standards Board's (FASB) Accounting Standards Codification, current pronouncements of the FASB, and application of principles to practical problems. Financial statement presentation and disclosure requirements for a variety of special areas of financial report are covered. This course is designed to enhance research skills, analytical thinking skills, and written and oral communication skills.

**Prerequisite:** Admission to the MS in Accounting Program.

**ACCT 5312. Advanced Financial Accounting Research II. 3 Hours.**

Students explore advanced financial accounting concepts (e.g., revenue recognition of multi-deliverable contracts, stock based compensation models, and foreign currency financial statements) using a case-based approach requiring research in the Accounting Standards Codification.

**Prerequisite:** ACCT 5311.

**ACCT 5315. Seminar in Accounting Theory. 3 Hours.**

Students study accounting theory as well as a critical analysis of the history of the development of Generally Accepted Accounting Principles. Students research accounting literature, with the objective of critically evaluating the present status and future course of accounting thought as well as examine theoretical approaches to the solution of current problems in financial reporting.

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5324. Info Sys Auditing & Assurance. 3 Hours.**

Students study the linkage between auditing concepts and professional standards and their application to information system principles, processing, and control. Professional practice and experience in the use of the computer as an audit tool is introduced through the use of Generalized Audit Software. Students are provided with an understanding and hands-on familiarity with skills necessary to assess controls over computerized information systems and to accomplish computer assisted auditing procedures to render an opinion regarding the integrity of financial information produced by those systems. Knowledge of these concepts help prepare the student to practice in a technologically enhanced auditing environment.

**Prerequisite:** Admission to the MS in Accounting Program.

**ACCT 5333. Financial Statement Analysis. 3 Hours.**

Students are provided an overview of the pertinent theoretics and various applications relevant to the analysis of financial statements by applying both finance and accounting principles. Readings and case studies are applied to provide a contemporary prospective.

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5347. Managerial Accounting Applcatn. 3 Hours.**

Students study and exam managerial accounting applications that address contemporary managerial issues and problems. Topics may include activity-based costing, target costing, quality costs, environmental costing, capacity costing, theory of constraints, costing for lean production, and other areas. Cases and exercises are used to provide professional practice and experience in the development and use of management accounting information for decision making and the role of the management accountant as part of the management decision making team.

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5352. Corp & Pass Thru Entity Tax. 3 Hours.**

Students study the Internal Revenue Code and related tax literature associated with corporate and pass through entity taxation. Students learn the concepts of forming, operating, and liquidating C Corporations, S Corporations, LLCs, and Partnerships. Federal tax returns are prepared for C Corporations, S Corporations and Partnerships. Tax research is emphasized and integrated into each of the above areas. Students obtain proficiency in the use of various internet and paper-based tax services and in the examination of related contemporary accounting literature.

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5355. Estate Planng,Trusts,Nonprofit. 3 Hours.**

Students examine concepts of estate planning to enable tax minimized transmittal of property from one generation to the next generation or beyond. Topics may include: lifetime gifts, successive life estates, use of trusts, estate tax technical issues, tax research, formation and use of family partnerships, corporations, LLCs, and other business forms in conjunction with estate planning. Students gain an understanding of charitable entities/devices and their opportunities in estate planning and exposure to other not for profit tax entities and their return problems as well as an understanding and preparation of federal tax forms 709, 706, 1041, and other related forms, including Texas related forms as applicable; an understanding of community property concepts related to estate planning issues; an understanding of property issues as related to estate planning issues; and understanding and proper use of trust devices and potential tax impact (both estate and income taxation).

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5357. Multijurisdictional Taxation Concepts. 3 Hours.**

Students examine concepts related to the taxation of business entities and individuals by international and state jurisdictions. The concepts of nexus, income allocation, and income apportionment issues as well as cross-border and international tax issues affecting activities of U.S. taxpayers are explored.

**Prerequisite:** ACCT 5352.

**ACCT 5360. Analytics in Accounting. 3 Hours.**

Students concentrate on data acquisition, and the analysis, interpretation, presentation, and use of data in decision-making in an accounting context. Students gain hands-on experience with information technology used in the accounting profession. Project-oriented computer-based assignments are used to enhance students' knowledge and skills.

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5375. Erp Business Proc Integration. 3 Hours.**

This course utilizes the SAP information system paradigm as a model for examination and development of integrated business process solutions. The course examines the conceptual background, rationale, methods, and procedures commonly employed by businesses in developing and configuring integrated business systems. Cases and hands-on experience using SAP require students to configure a business process solution through integration of financial, controlling, production, materials management, sales and distribution, manufacturing, and other ERP process modules.

**Prerequisite:** Admission to the MS in Accounting program.

**ACCT 5379. Prof Ethics & Responsibility. 3 Hours.**

This course provides prospective accounting professionals an ability to apply philosophic moral theory to particular issues pertaining to the accounting profession. The course may include the examination of contemporary accounting literature related to ethical standards, ethical reasoning, integrity, objectivity, independence, and other core values. Emphasis is placed on dealing with controversial issues and examining the legal and professional responsibilities of public accountants. Topics also may include the examination of the state and AICPA Code of Professional Conduct and other governing authorities' pronouncements, such as SEC, IRS, and similar such bodies. Case studies and exercises with professional responsibility and ethical considerations in "real life" situations are interspersed throughout the curriculum.

**Prerequisite:** Admission to the MS in Accounting program and concurrent enrollment in ACC 5399.

**ACCT 5399. Advancd Auditing Theory & Pract. 3 Hours.**

Students examine the theoretical and application issues of contemporary auditing as identified in the literature and by recent professional pronouncements. Topics may include internal control, control risk, legal liability of auditors, audit failure, audit risk, auditor responsibility for detection of fraud, and the evolving nature of the auditing profession in compliance with new audit standards. Case studies and exercises are used to address these and other topics of importance to professional auditing practice.

**Prerequisite:** Admission to the MS in Accounting program.

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