

DEPARTMENT OF ACCOUNTING

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Website: Department of Accounting (<https://www.shsu.edu/academics/colleges/business-administration/accounting/>)

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Vision

To be a leading department of accountancy and taxation, recognized for excellence in education, research, and professional engagement that prepares graduates to excel in all sectors of the accounting profession.

Mission

We are committed to developing exceptional accounting professionals equipped with the knowledge, skills, and ethical foundation to excel in a dynamic global economy. We achieve this by:

- Delivering a rigorous and student-centered learning environment that enhances technical proficiency, analytical reasoning, and technological adaptability.
- Building strong partnerships with industry leaders and alumni to create experiential learning opportunities and ensure career readiness.
- Instilling a culture of integrity, innovation, and lifelong learning that will empower our students to lead with confidence and impact.

Highlights

The Department of Accounting maintains strong partnerships with external stakeholders across CPA firms, industry, government, and nonprofit organizations. These collaborations help ensure that our curriculum equips students with the essential knowledge and skills needed to succeed as professional accountants upon graduation. The continued recruitment of SHSU accounting graduates by a wide range of employers serves as a testament to the effectiveness of this approach.

Each Fall semester, accounting majors at Sam Houston State University participate in the annual Meet the Firms (<https://www.shsu.edu/academics/colleges/business-administration/accounting/meet-the-firms/>) career fair. Established in 1997 and organized by the SHSU Chapter of Beta Alpha Psi—the honors organization for financial information students and professionals—this event attracts employers who are specifically, and often exclusively, seeking accounting majors.

While the fair is tailored to accounting students, it also welcomes students of all levels majoring or minoring in accounting, finance, and management information systems (MIS). For these students, Meet the Firms (<https://www.shsu.edu/academics/colleges/business-administration/accounting/meet-the-firms/>) serves as a valuable opportunity to initiate or strengthen their involvement in the recruitment and hiring process.

Career Opportunities and Professional Certifications

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 (Audit, Tax, Advisory) - Work for firms like the Big Four or regional firms.
- Corporate Accountant / Financial Analyst - Manage financial records, budgets, forecasts, and reporting inside companies. Often a stepping stone to Controller, Finance Manager, or CFO roles.
- Auditor (Internal / External) - Evaluate financial statements, internal controls, and compliance. Internal auditors work within companies; external auditors usually work for public firms.
- Management Accountant (Cost / Budget Analyst) - Focus on cost control, performance measurement, and decision support. Often works closely with operations and management.
- Forensic Accountant - Specialize in investigating fraud, financial crimes, and disputes. Often collaborate with law enforcement or legal teams.
- Tax Specialist / Consultant - Prepare tax returns, design tax strategies, and provide compliance guidance.
- Government Accountant / Auditor / Revenue Agent - Work for agencies like the IRS, GAO, or state/local governments. Focus on compliance, auditing, and public fund management.
- Financial Planner / Wealth Advisor - Use accounting knowledge to help individuals with investments, taxes, and estate planning. Often combined with CFP (Certified Financial Planner).

- Chief Financial Officer (CFO) / Controller - Senior leadership positions in finance overseeing strategy, risk, and reporting
- Risk Management / Compliance Analyst - Ensure companies follow regulations (SOX, SEC, GAAP, IFRS). Increasingly important in finance and banking.

Certifications signal to employers and clients that you've mastered specialized knowledge. They can lead to career advancement and provide a competitive edge. Certifications include, but are not limited to:

- CPA (Certified Public Accountant) - Most recognized in the U.S. and often required for public accounting.
- CMA (Certified Management Accountant) - Focused on management accounting, strategic planning, and decision-making. Highly valued in corporate finance roles.
- CIA (Certified Internal Auditor) - Essential for internal auditors, covering risk management, governance, and control.
- (CFE) Certified Fraud Examiner - Focuses on detecting, preventing, and investigating fraud in financial transactions, organizations, and government entities.
- CISA (Certified Information Systems Auditor) - Great for accountants moving into IT audit, cybersecurity, and systems risk.
- CGMA (Chartered Global Management Accountant) - A collaboration between AICPA and CIMA, focused on global business finance leadership.
- CFP (Certified Financial Planner) - Ideal for accountants moving into wealth management and personal financial advising.
- Enrolled Agent (EA) - U.S. tax-focused credential; allows unlimited representation before the IRS.

Uniform CPA Examination Information

The completion of the BBA in Accounting at SHSU will allow one to meet the educational requirements established by the Texas State Board of Public Accountancy (TSBPA) necessary to take the Uniform CPA examination in Texas. For licensure as a CPA in Texas, an additional 30 semester credits may be needed. The Department of Accounting offers the Master of Science in Accounting, whereby, a student may satisfy the further educational requirements to become licensed 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/>).

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 (<https://catalog.shsu.edu/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting/>) for students pursuing a major that requires a minor.

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 (<https://catalog.shsu.edu/undergraduate/colleges-academic-departments/business-administration/business/bba-accounting/>)
- Bachelor of Science, Major in Integrated Studies: Sustainable Community Management Concentration (<https://catalog.shsu.edu/undergraduate/colleges-academic-departments/humanities-social-sciences/integrated-studies/bs-integrated-studies-concentration-sustainable-community-management/>)
- Minor in Accounting (<https://catalog.shsu.edu/undergraduate/colleges-academic-departments/business-administration/business/minor-accounting/>)
- Minor in Taxation (<https://catalog.shsu.edu/undergraduate/colleges-academic-departments/business-administration/business/minor-taxation/>)

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)
- Student membership in the Texas Society of Certified Public Accountants (TXCPA)
- SHSU Bearkat Volunteer Income Tax Assistance (VITA) Center

Internships

The Department of Accounting has an active internship program and students are encouraged to participate. Selection requirements are rigorous and involve meeting both the minimum standards set by the Department of Accounting and by the hiring firm or business following an interview process. These internships must meet guidelines established by the Department of Accounting 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 (<https://www.shsu.edu/cost-aid/types-of-aid/scholarships/>) on the Financial Aid (<https://www.shsu.edu/offices-departments/financial-aid-scholarships-office/>) website. 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 Accounting. 3 Hours. [TCCN: ACCT 2301]

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 Accounting. 3 Hours. [TCCN: ACCT 2302]

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 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 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 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). Course Equivalents: ACCT 4380

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). Course Equivalents: ACCT 4385 .

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 3313 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 4352. Federal Taxation Concepts II. 3 Hours.

Students study basic concepts and income taxation of business entities and their effects on the owners' tax liabilities. They also examine the relationship and differences between financial and tax accounting. Consideration is given to tax research and planning as well as decision-making and tax return problems.

Prerequisite: ACCT 3353 with a minimum grade of C in each.

ACCT 4355. Personal Tax Planning. 3 Hours.

Students examine concepts of estate and income tax planning to enable tax minimized transmittals of property and increased after-tax wealth. Potential topics include lifetime gifts, successive life estates, trusts, retirement planning, employee benefits, education financing, insurance, annuities, charitable giving strategies, and tax research.

Prerequisite: ACCT 3353.

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 C.

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 4379. Professional Accounting Ethics and Responsibilities. 3 Hours.

Students examine a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism, and other behavior that is in the best interest of the public and the accounting profession. The student will develop a foundation for ethical reasoning, including the core values of integrity, objectivity, and independence required of professional accountants. The ethics rules of the AICPA, SEC, and the Texas State Board of Public Accountancy will be emphasized.

Prerequisite: A minimum grade of C in both ACCT 2301 and ACCT 2302.

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. Course may be taken as a general elective and cannot replace an accounting elective.

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

Director/Chair: **Cassy Daniels Henderson**

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