

# Accounting (ACCT)

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## COURSES

### **ACCT 2301. PRINCIPLES OF ACCOUNTING I. 3 Hours. (TCCN = ACCT 2301)**

The accounting process and its informational output. Financial accounting concepts, basic procedures, and the resulting reports. Recognition and creation of accounting information as bases for decisions. An accounting lab is required. The grade for this course requires the completion of both the lecture component and the accounting lab. Prerequisite: 30 credit hours or permission of the department.

### **ACCT 2302. PRINCIPLES OF ACCOUNTING II. 3 Hours. (TCCN = ACCT 2302)**

A study of managerial accounting concepts and techniques. Topics include cost behavior, budgeting, responsibility accounting, and product costing. An accounting lab is required. The grade for this course requires the completion of both the lecture component and the accounting lab. Prerequisite: ACCT 2301 with a grade of C or higher.

### **ACCT 2303. ACCOUNTING AND COMPLIANCE OF NON-PROFIT ORGANIZATIONS. 3 Hours.**

The primary objective of this course is to help students understand accounting theories and compliance issues that relate to non-profit and philanthropic organizations. The course introduces students to general accounting theories, budgeting, internal control, fraud, and compliance issues of non-profit organizations. Restriction: Students enrolled in this course cannot be accounting majors. Prerequisite: Students enrolled in this course cannot be accounting majors, 30 credit hours.

### **ACCT 3133. PROFESSIONALISM IN ACCOUNTING. 1 Hour.**

Topics to engender a stronger sense of professionalism: business and social etiquette, self-assessment, professional deportment, networking, effective communication skills, and dressing professionally. Topics primarily presented by accomplished professionals from public accounting, industry, and government. Prerequisites: Accounting major and ACCT 3311, can be taken concurrently.

### **ACCT 3303. INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS. 3 Hours.**

The structure of contemporary accounting systems with emphasis on controls, auditing, reporting, and efficient operation. Prerequisite: ACCT 2302 and INSY 2303 with grades of C or higher.

### **ACCT 3309. ACCOUNTING FOR MANAGERS. 3 Hours.**

Planning, controlling, decision making, and performance evaluation. Uses a variety of teaching techniques (e.g., problems, cases, and projects) and is open only to non-accounting majors. Credit will not be given for both this course and ACCT 4302. Prerequisite: ACCT 2302 with a grade of C or higher.

### **ACCT 3311. FINANCIAL ACCOUNTING I. 3 Hours.**

The environment of accounting, development of standards, basic theory, financial statements, worksheets, annuities and present value, receivables, inventories, liabilities, plant assets, depreciation and depletion, and intangible assets. Prerequisite: ACCT 2301 with a grade of C or higher and successful completion of basic accounting skills exam. (See the departmental website for details about the exam.)

### **ACCT 3312. FINANCIAL ACCOUNTING II. 3 Hours.**

Stockholders' equity, earnings per share, investments in bonds and stocks, equity method, revenue recognition, accounting changes, error analysis, income taxes, leases, and cash flows. Prerequisite: ACCT 3311 with a grade of C or higher.

### **ACCT 3315. PRINCIPLES OF FEDERAL INCOME TAX. 3 Hours.**

A study of general federal income tax principles such as income, deductions, losses, and property transactions. Emphasis is placed on the taxation of individuals as well as on an understanding of property transactions which apply to individuals and other entities. Prerequisite: Accounting major with junior standing and ACCT 3311 with a grade of C or higher.

### **ACCT 3316. DATA ANALYTICS FOR ACCOUNTING. 3 Hours.**

Businesses use data analytics to evaluate organizational data and improve business decisions. The ability to collect, analyze, and use data to provide information for better decisions is a critical skill for accounting professionals. This course will introduce students to the growing role of analytics to answer business questions. Students will analyze data to solve problems frequently encountered in accounting. This course will also introduce students to basic statistical techniques used to analyze specific accounting related business problems. Prerequisite: ACCT 2302 with a C or better.

### **ACCT 4191. STUDIES IN ACCOUNTING. 1 Hour.**

Advanced studies, on an individual basis, in the various fields of accounting. Prerequisite: Senior standing and permission of instructor. May be repeated for credit with consent of department chair.

### **ACCT 4193. ACCOUNTING INTERNSHIP. 1 Hour.**

Practical training in accounting. Analysis of theory applied to real life situations. Graded on a pass/fail basis. No credit will be given for previous experience or activities. Prerequisite: ACCT 4393 and accounting major with junior standing and consent of department internship advisor.

### **ACCT 4291. STUDIES IN ACCOUNTING. 2 Hours.**

Advanced studies, on an individual basis, in the various fields of accounting. Prerequisite: Senior standing and permission of instructor. May be repeated for credit with consent of department chair.

### **ACCT 4302. COST ANALYSIS AND DECISION MAKING. 3 Hours.**

This course will cover advanced cost analysis concepts including Cost-Volume-Profit analysis, cost-benefit analysis, product and service costing, pricing and budgeting. Class discussions will integrate concepts and applications of cost analysis with corporate practice through use of analytical problem solving, real world examples and case analyses. Prerequisite: Accounting major with 60 credit hours and ACCT 3303 with a grade of C or higher.

**ACCT 4304. MANAGEMENT PLANNING AND CONTROL. 3 Hours.**

This course covers intermediate and advanced concepts in decentralization and management control, including budgetary control, performance measurement and incentive structures, and transfer pricing. Class discussions will integrate concepts and applications of control with corporate practice through use of analytical problem solving, real world examples and case analyses. Prerequisite: Accounting major with junior standing and ACCT 4302 with a grade of C or higher.

**ACCT 4318. AUDITING. 3 Hours.**

Principles, concepts, and techniques which are appropriate to the acquisition, evaluation, and documentation of audit evidence. Internal control concepts, financial compliance, and operational auditing. Prerequisite: Accounting major with junior standing and ACCT 3303 and ACCT 3312 with grades of C or higher.

**ACCT 4319. FINANCIAL ACCOUNTING III. 3 Hours.**

Accounting for business combinations, preparation of consolidated financial statements, multinational operations, and partnerships. Prerequisite: ACCT 3312 with a C or higher.

**ACCT 4325. GOVERNMENTAL ACCOUNTING. 3 Hours.**

Budgeting, accounting, and financial reporting for local governmental units, hospitals, voluntary health and welfare organizations, and other nonprofit entities. Prerequisite: Accounting major with junior standing and ACCT 3312 with a grade of C or higher.

**ACCT 4331. SEMINAR IN ACCOUNTING. 3 Hours.**

Readings and discussions of special topics in accounting. Prerequisite: Junior or senior standing and consent of instructor. May be repeated for credit with consent of department chair.

**ACCT 4332. INTERNAL AUDITING I. 3 Hours.**

A comprehensive study of internal auditing standards, ethics, concepts, audit techniques, and reporting practices. Prerequisite: Accounting major with junior standing and ACCT 3303 with a grade of C or higher or consent of the instructor.

**ACCT 4333. INTERNAL AUDITING II. 3 Hours.**

An advance study of operational, organizational, and quality control audits. Topics will include operational audit methodology, audits of administrative and support services, audits of line functions, and audits of special areas. Prerequisite: Accounting major with junior standing and ACCT 4332 with a grade of C or higher and a 3.0 GPA.

**ACCT 4340. STUDY OF FEDERAL INCOME TAX FOR ENTITIES OTHER THAN INDIVIDUALS. 3 Hours.**

Comprehensive analysis of the federal income tax consequences applicable to entities other than individuals. Analysis of the relevant tax principles of corporations, partnerships, trusts and estates will be undertaken. Cannot be taken for credit within the 36-hour program requirements for Master of Science in Taxation program. Prerequisite: ACCT 3315 with a C or higher.

**ACCT 4380. ETHICS IN ACCOUNTING. 3 Hours.**

This course is intended to introduce students to ethical reasoning, integrity, objectivity, independence, professionalism and other core values. The course incorporates the essentials of professional responsibilities, including elements of trust and communications with clients and other professionals. Both ethical principles and rules are considered. This course is intended to satisfy conditions of the Texas State Board of Public Accountancy that require candidates for the CPA Exam to have completed an approved ethics course. Accounting majors may take this course as a business elective, but may not count this course as an accounting elective nor include it in the calculation of their accounting GPA. Prerequisite: ACCT 3312 with a grade of C or higher.

**ACCT 4391. STUDIES IN ACCOUNTING. 3 Hours.**

Advanced studies, on an individual basis, in the various fields of accounting. Prerequisite: Senior standing and permission of instructor. May be repeated for credit with consent of department chair.

**ACCT 4393. ACCOUNTING INTERNSHIP. 3 Hours.**

Practical training in accounting. Analysis of theory applied to real life situations. May be used as an advanced business elective only; graded on a pass/fail basis. No credit will be given for previous experience or activities. Prerequisite: Accounting major with junior standing and consent of department internship advisor.

**ACCT 5133. PROFESSIONALISM IN ACCOUNTING. 1 Hour.**

Topics to engender a stronger sense of professionalism: business and social etiquette, self-assessment, professional deportment, networking, effective communication skills, and dressing professionally. Topics primarily presented by accomplished professionals from public accounting, industry, and government. Prerequisite: ACCT 5311 with a grade of C or higher or acceptance in the PPIA .

**ACCT 5199. GRADUATE ACCOUNTING INTERNSHIP. 1 Hour.**

Practical training in accounting. Analysis of theory applied to real life situations. Course counts as an elective and has a pass/fail grade. No credit will be given for previous experience or activities. Prerequisite: Minimum twelve accounting semester hours beyond principles completed or with approval of the internship coordinator.

**ACCT 5299. GRADUATE ACCOUNTING INTERNSHIP. 2 Hours.**

Practical training in accounting. Analysis of theory applied to real life situations. Course counts as an elective and has a pass/fail grade. No credit will be given for previous experience or activities. Prerequisite: Minimum twelve accounting semester hours beyond principles completed or with approval of the internship coordinator.

**ACCT 5301. ACCOUNTING ANALYSIS I. 3 Hours.**

Introduction to concepts, purposes, problems, methodology, and terminology of financial accounting.

**ACCT 5302. ACCOUNTING ANALYSIS II. 3 Hours.**

Introduction to concepts, purposes, problems, methodology, and terminology of managerial accounting. Prerequisite: ACCT 5301 with a grade of C or higher.

**ACCT 5307. MEASUREMENT AND ANALYSIS FOR BUSINESS DECISION-MAKING. 3 Hours.**

This course provides students with a comprehensive overview of financial reporting, analysis and measurement issues in the context of business decision making. Student will gain an understanding of financial statements and their underlying measurements. They will then use this understanding to conduct analyses using financial ratios. Students will then explore the role of cost measurements, allocations, etc. in determining the performance measures of parts of the organization and their inter-relationship with both choosing and evaluating strategies in various business contexts. They will cover issues such as matching strategies to performance measures, choosing and evaluating key performance indicators and balanced scorecards, etc. Prerequisite: Must be a major in the MS in Engineering Management or MS in Business Analytics. Consent of Accounting Department required.

**ACCT 5311. FINANCIAL ACCOUNTING I. 3 Hours.**

Examination of financial accounting process, problems encountered in preparation of financial statements, and concepts and principles used to resolve these problems. Prerequisite: ACCT 5301 with a grade of C or higher.

**ACCT 5312. FINANCIAL ACCOUNTING II. 3 Hours.**

Study of additional problems encountered in preparation of financial statements. Prerequisite: ACCT 5311 with a grade of C or higher.

**ACCT 5313. SOFTWARE TOOLS. 3 Hours.**

An in-depth study of software that would likely be used by accountants and other business people. May include spreadsheet, database, and accounting software, tax software, and other types of tools such as XBRL and XML. Prerequisite: ACCT 5302 with a grade of C or higher.

**ACCT 5314. PRINCIPLES OF FEDERAL INCOME TAX. 3 Hours.**

A study of general federal income tax principles such as income, deductions, losses and property transactions. The principles of individual taxation will be covered as well as an overview of tax considerations for entities such as corporations and partnerships. Prerequisite: ACCT 5301 with a grade of C or higher.

**ACCT 5315. ACCOUNTING SYSTEMS ANALYSIS. 3 Hours.**

Analysis and design of business information processes. Includes coverage of control concepts, audit trails, and the uses of information technology. Emphasis on the role of accounting in collecting, storing, and communicating information for management planning and control. Prerequisite: ACCT 5302 with a grade of C or higher.

**ACCT 5316. AUDITING CONCEPTS AND PRACTICES. 3 Hours.**

Concentrates on practice of professional accounting and auditing. Emphasizes decision making in a variety of unstructured situations where decisions demand a grasp of purpose, method, and judgment for their resolution. May not be taken for credit by students who have received credit for a course in auditing. Prerequisite: ACCT 5312 and ACCT 5315 with grades of C or higher.

**ACCT 5317. COST ANALYSIS AND DECISION MAKING. 3 Hours.**

The course will cover advanced cost analysis concepts including Cost-Volume-Profit analysis, cost-benefit analysis, product and service costing, pricing and budgeting. Class discussions will integrate concepts and applications of cost analysis with corporate practice through use of analytical problem solving, real world examples and case analyses. Prerequisite: ACCT 5302 with a grade of C or higher.

**ACCT 5318. STUDIES IN AUDITING. 3 Hours.**

A critical analysis of advanced topics in both auditing theory and professional practice. Emphasis on: development of auditing theory, generally accepted auditing standards, professional responsibilities, auditing EDP, SEC practice and reporting, cases in audit decision making, and analyses of emerging issues and contemporary problems in auditing. Prerequisite: ACCT 5316 with a grade of C or higher.

**ACCT 5319. FINANCIAL ACCOUNTING III. 3 Hours.**

Accounting for business combinations, preparation of consolidated financial statements, multinational operations, partnerships, and estates and trusts. Prerequisite: ACCT 5312 with a grade of C or higher.

**ACCT 5320. GOVERNMENTAL AND NONPROFIT ACCOUNTING. 3 Hours.**

Budgeting, accounting and financial reporting, managerial control, and auditing considerations of governmental and nonprofit entities. Prerequisite: ACCT 5312 with a grade of C or higher.

**ACCT 5321. RESEARCH IN ACCOUNTING ISSUES. 3 Hours.**

Designed to improve student's ability to research complex areas in accounting and to sharpen understanding and application of accounting concepts and principles. Case studies and problems considered and analyzed. Prerequisite: Excel certification and ACCT 5312 with a grade of C or better.

**ACCT 5322. ACCOUNTING FOR MANAGEMENT PLANNING AND CONTROL. 3 Hours.**

This course covers intermediate and advanced concepts in decentralization and management control, including budgetary control, performance measurement and incentive structures, and transfer pricing. Class discussions will integrate concepts and applications of control with corporate practice through use of analytical problem solving, real world examples and case analyses. May not be taken for credit by students who previously received credit for ACCT 4302 (before Fall 2020) or ACCT 4304 (after Fall 2020) or equivalent. Prerequisite: ACCT 5317 with grade of C or higher.

**ACCT 5324. FINANCIAL STATEMENT ANALYSIS. 3 Hours.**

A study of the basic financial statements and their use by managers, investors, and creditors. Prerequisite: ACCT 5302 with a grade of C or higher.

**ACCT 5327. CONTEMPORARY ISSUES IN ACCOUNTING THEORY. 3 Hours.**

Designed to familiarize students with significant problems currently facing the accounting profession, to examine in depth various solutions proposed by accounting scholars and others, and to strengthen student understanding of today's critical issues in accounting theory. Prerequisite: ACCT 5312 with a grade of C or higher.

**ACCT 5329. CONTEMPORARY ISSUES IN ACCOUNTING INFORMATION SYSTEMS. 3 Hours.**

An exploration of current topics critical to accounting information systems. The course is designed to enhance student understanding of emerging issues and technologies related to reporting, internal controls, system security and effectiveness. Topics may change semester to semester. Prerequisite: ACCT 5315 with a grade of C or higher.

**ACCT 5330. INTERNATIONAL ACCOUNTING AND FINANCIAL REPORTING. 3 Hours.**

Financial accounting and reporting principles and practices in various countries, the role of accounting in economic development, as well as the accounting considerations in international business operations -- e.g. foreign currency translation, auditing, accounting systems, taxation, and sensitive payments. Prerequisite: ACCT 5302 with a grade of C or higher.

**ACCT 5332. OPERATIONAL AUDITING. 3 Hours.**

A study of operational audit methodology for management audits. Audits of administrative and support functions, and other special areas such as fraud audits. Prerequisite: Graduate standing and six hours of accounting with grades of C or higher.

**ACCT 5335. DESIGN OF ACCOUNTING SYSTEMS. 3 Hours.**

A detailed study of the data entry, storage (file design), internal control, and reporting requirements of accounting systems, followed by the development of a significant accounting subsystem using a software development tool. Prerequisite: ACCT 5315 with a grade of C or higher.

**ACCT 5339. TAX PLANNING AND RESEARCH. 3 Hours.**

A study of the use of various techniques and procedures available in evaluating issues arising under federal income tax law. Emphasizes research into individual and business tax problems and planning alternatives. Prerequisite: ACCT 5314 with a grade of C or higher.

**ACCT 5340. STUDY OF FEDERAL INCOME TAX FOR ENTITIES OTHER THAN INDIVIDUALS. 3 Hours.**

Comprehensive analysis of the federal income tax consequences applicable to entities other than individuals. Analysis of the relevant tax principles of corporations, partnerships, trusts and estates will be undertaken. Cannot be taken for credit within the 36-hour program requirements for Master of Science in Taxation program. Prerequisite: ACCT 5314 with a grade of C or higher.

**ACCT 5341. TAXATION OF PASSTHROUGH ENTITIES. 3 Hours.**

Analysis of the federal income tax rules governing passthrough entities. Credit will not be received for both ACCT 5340 and ACCT 5341. Prerequisite: ACCT 5339 with grade of C or higher.

**ACCT 5342. TAX PROBLEMS OF CORPORATIONS AND SHAREHOLDERS. 3 Hours.**

Analysis of the federal income tax rules governing corporations and shareholders. Subjects include corporate formations, corporate capital structure, administrative requirements affecting corporations, the corporate alternative minimum tax, special tax provisions (such as the personal holding company and accumulated earnings taxes and the collapsible corporation rules), nonliquidating distributions, stock dividends, redemptions and partial liquidations, liquidating distributions, corporate reorganizations, and Subchapter S corporations. Credit will not be received for both ACCT 5340 and ACCT 5342. Prerequisite: Excel certification and ACCT 5339 with grade of C or higher.

**ACCT 5343. TAX PROBLEMS OF TRANSACTIONS IN REAL ESTATE. 3 Hours.**

Problems and elections relating to the acquisition, holding, and disposition of real property. Subjects include means of acquisition and disposition, capital gains and losses, deferred payment sales, organization of syndicates, sale and leaseback, dissolutions, and general tax-saving methods. Prerequisite: ACCT 5339 with grade of C or higher.

**ACCT 5345. STATE AND LOCAL TAXATION. 3 Hours.**

Introduction to the principles and practices of state and local taxation. Topics considered in the course include the application of both inter- and intra-state taxation, allocation and apportionment principles and issues in relation to the predominant forms of state taxes, such as franchise, sales, use, income, ad valorem, and property tax. Prerequisite: ACCT 5339 with grade of C or higher.

**ACCT 5346. TAX PRACTICE AND PROCEDURE. 3 Hours.**

This course overviews the procedural aspects of dealing with the Internal Revenue Service. The focus is from the private practitioner's perspective in assisting clients in navigating the Service's administrative requirements. Topics include administrative organization of the Service, tax audits, the use of Service administrative summonses, statutes of limitation, penalties, interest charges, civil and criminal procedures and appeals. Prerequisite: ACCT 5339 with grade of C or higher.

**ACCT 5347. FEDERAL TAXATION OF GIFTS AND ESTATES. 3 Hours.**

A comprehensive survey of the principles and procedures involved in determining the federal estate tax and the supplementary federal gift tax including taxability and valuation of property and the determination of deductions and credits. Prerequisite: ACCT 5339 with grade of C or higher.

**ACCT 5352. INFORMATION SYSTEMS AUDIT AND CONTROL. 3 Hours.**

A study of modern approaches to the audit and control of business information systems. Prerequisite: ACCT 5315 and ACCT 5316 with grades of C or higher.

**ACCT 5353. STATISTICAL TECHNIQUES USED IN ACCOUNTING. 3 Hours.**

A study of statistical techniques used in accounting. Topics include alternative sample selection methods, attribute methods, mean-per-unit estimation, ratio and difference estimation, monetary unit sampling, and regression analysis. Prerequisite: STAT 5301 with a grade of C or higher.

**ACCT 5366. FRAUD EXAMINATION. 3 Hours.**

Analysis of fraud examiner and auditor responsibilities and current methodologies with respect to financial fraud investigation, detection, and prevention. Management's responsibilities for fraud deterrence and implementation of effective prevention measures. Identification, analysis, and examination of financial fraud using actual case studies. Prerequisite: ACCT 5316 with a grade of C or higher.

**ACCT 5372. FEDERAL TAXATION OF INTERNATIONAL TRANSACTIONS. 3 Hours.**

This course provides an overview of the U.S. system for taxing international transactions. Topics include U.S. jurisdictional and source-of-income rules; the foreign tax credit; anti-deferral provisions; taxation of U.S. activities of foreign persons, and issues common to both outbound and inbound activities including intercompany transfer pricing rules. Prerequisite: ACCT 5339 with grade of C or higher.

**ACCT 5380. ETHICS IN ACCOUNTING. 3 Hours.**

This course is intended to introduce students to ethical reasoning, integrity, objectivity, independence, professionalism and other core values. The course incorporates the essentials of professional responsibilities, including elements of trust and communications with clients and other professionals. Both ethical principles and rules are considered. This course is intended to satisfy conditions of the Texas State Board of Public Accountancy that require candidates for the CPA Exam to have completed an approved ethics course. Prerequisite: ACCT 5312 or equivalent.

**ACCT 5382. INDEPENDENT STUDIES IN ACCOUNTING. 3 Hours.**

Extensive analysis of an accounting topic. Prerequisite: Consent of faculty member and department chair.

**ACCT 5392. SELECTED TOPICS IN ACCOUNTING. 3 Hours.**

In-depth study of selected topics in accounting. May be repeated when topics vary. Prerequisite: consent of instructor.

**ACCT 5398. THESIS. 3 Hours.**

Thesis. Graded F, R. Prerequisite: permission of Accounting Graduate Advisor.

**ACCT 5399. GRADUATE ACCOUNTING INTERNSHIP. 3 Hours.**

Practical training in accounting. Analysis of theory applied to real life situations. Course counts as an elective and has a pass/fail grade. No credit will be given for previous experience or activities. Prerequisite: Minimum twelve accounting semester hours beyond principles completed or with approval of the internship coordinator.

**ACCT 5698. THESIS. 6 Hours.**

Thesis. Graded F, R. Prerequisite: permission of Accounting Graduate Advisor.

**ACCT 6101. ACCOUNTING RESEARCH COLLOQUIUM. 1 Hour.**

A forum in which visiting scholars and U.T. Arlington faculty members present and discuss results of their contemporary research. Doctoral students participate by meeting with visiting scholars, reading the research papers, providing written critiques, and discussing the papers. Doctoral students are required to enroll and attend the colloquia presentations each fall and spring semester until the students pass all their comprehensive examinations. May be repeated for credit. Prerequisite: consent of College PhD advisor.

**ACCT 6309. SEMINAR IN ACCOUNTING RESEARCH I. 3 Hours.**

Analysis of the theoretical and empirical literature in accounting. Prerequisite: consent of College PhD advisor.

**ACCT 6310. SEMINAR IN ACCOUNTING RESEARCH II. 3 Hours.**

Analysis of Theoretical and Empirical Research in Accounting.

**ACCT 6311. SEMINAR IN ACCOUNTING RESEARCH III. 3 Hours.**

Continuation of analysis of the theoretical and empirical literature in accounting. Prerequisite: ACCT 6310 with a grade of C or higher and consent of the College Ph.D. advisor.

**ACCT 6312. SEMINAR IN ACCOUNTING RESEARCH IV. 3 Hours.**

Continuation of analysis of the theoretical and empirical literature in accounting.

**ACCT 6313. SEMINAR IN ACCOUNTING RESEARCH V. 3 Hours.**

Seminar will cover advanced accounting research topics.

**ACCT 6390. SPECIAL TOPICS IN ACCOUNTING RESEARCH. 3 Hours.**

Doctoral level coverage of advanced topics in accounting. Topics may vary. Prerequisite: Approval by faculty member and doctoral program advisor.