

ACCOUNTING (ACCT)

ACCT 600 Oil and Gas Accounting (3-9 Credits)

Lecture: 3-9

OIL AND GAS ACCOUNTING AND TAXATION INSTITUTE (3) Petroleum accounting and taxation. This is a comprehensive course in oil and gas accounting. It covers the fundamentals of the petroleum industry as well as the complex topics of revenue accounting and taxation.

Prerequisite(s): ACCT 400

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 625 Not-For Profit Accounting (3 Credits)

Lecture: 3

Prerequisite(s): ACCT 438

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 630 Ethics for Accountants (3 Credits)

Lecture: 3, **Lab:** 0

ETHICS FOR ACCOUNTANTS (3) Provides a philosophical understanding of ethical complexities of the modern business enterprise and a fundamental of ethical knowledge necessary for a career in accounting and finance. (Prerequisites: Consent of the Instructor.)

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 631 Sem: Managerial Acctg (3 Credits)

Lecture: 3, **Lab:** 0

SEMINAR IN MANAGERIAL ACCOUNTING (3) An examination of the theoretical and practical issues involved in managerial accounting. Emphasis is on contemporary issues in managerial accounting.

(Prerequisites: ACCT 231 or ACCT 636.)

Prerequisite(s): ACCT 231 or ACCT 636

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 636 Financial Statement Analysis (3 Credits)

Lecture: 3, **Lab:** 0

FINANCIAL ACCOUNTING (3) (CPA 150-Hour Requirement NON-DEGREE Course) An analysis of financial statements of publicly held entities, which are issued to shareholders, creditors, financial analysts, and other interested parties. (Prerequisite: ACCT 332.)

Prerequisite(s): ACCT 332

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 647 Cost Acctg & Analysis (3 Credits)

Lecture: 3, **Lab:** 0

MANAGERIAL AND COST ACCOUNTING (3) (CPA 150-Hour Requirement NON-DEGREE Course) A study of the kind of information needed, where information can be obtained and how information can be used by managers to carry out their planning, controlling, and decision-making responsibilities. (Prerequisite: ACCT 336.)

Prerequisite(s): ACCT 336

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 650 Structure Acctg Theory (3 Credits)

Lecture: 3, **Lab:** 0

STRUCTURE OF ACCOUNTING THEORY (3) Principles, concepts and problems underlying the recording of accounting data; management of information and its relation to income determination. Analysis and interpretation of principal accounting statements are also covered. (Prerequisite: ACCT 332.)

Prerequisite(s): ACCT 332

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 651 Contemp Topics Acctg (3 Credits)

Lecture: 3, **Lab:** 0

CONTEMPORARY ISSUES IN ACCOUNTING (3) An analysis of new pronouncements of authoritative bodies along with the impact of these bodies on contemporary accounting practice. (Prerequisite: ACCT 332.)

Prerequisite(s): ACCT 332

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 655 Seminar In Taxation (3 Credits)

Lecture: 3, **Lab:** 0

SEMINAR IN TAXATION (3) A review and an analysis of tax consequences; implications of business decisions and accounting procedures; tax research and planning. (Prerequisite: ACCT 332.)

Prerequisite(s): ACCT 332

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 656 Acctg Information Systems (3 Credits)

Lecture: 3, **Lab:** 0

ACCOUNTING INFORMATION SYSTEMS (3) An analysis of the sources, cost and values of accounting information, including analysis and design of computer-based accounting information. (Prerequisites: ACCT 332 or ACCT 631.)

Prerequisite(s): ACCT 332 or ACCT 631

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 657 Seminar Auditing (3 Credits)

Lecture: 3, **Lab:** 0

SEMINAR IN AUDITING (3) An examination of the development of auditing standards and philosophies; contemporary developments in auditing theory and practice; and research needs of the auditing profession. (Prerequisite: ACCT 433.)

Prerequisite(s): ACCT 433

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 658 Accounting Controls (3 Credits)

Lecture: 3, **Lab:** 0

ACCOUNTING CONTROLS (3) A study of the concepts and roles of accounting controls in a business organization. (Prerequisites: ACCT 631 or 433.)

Prerequisite(s): ACCT 631 or ACCT 433

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 660 Advanced Topics in Accounting (3 Credits)

Lecture: 3

ADVANCED TOPICS IN ACCOUNTING (3) The study and research of business consolidations, partnerships, governmental and not-for-profit accounting. (Prerequisite: ACCT 332.)

Prerequisite(s): ACCT 332

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 665 Accounting Internship (3-9 Credits)

Lecture: 3-9

ACCOUNTING INTERNSHIP (3) Faculty-supervised work experience in accounting where written reports are required. (Prerequisite: Graduate Status.)

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 670 FIN ACCTG IN HLTH CARE ORG (3 Credits)

Lecture: 3, **Lab:** 0

FINANCIAL ACCOUNTING IN HEALTH CARE ORGANIZATIONS (3) The study of the techniques of decision making for health care providers, financial management functions and organizations, financial statement analysis, capital management, capital budgeting and processes, financial statistics, financing techniques, and financial analysis of case studies in the health care environment.

Prerequisite(s): ACCT 231

College/School: JHJ School Of Business

Department: Department of Accounting

ACCT 671 MGMT & COST ACCT IN HLTH CARE (3 Credits)

Lecture: 3, **Lab:** 0

MANAGERIAL AND COST ACCOUNTING IN HEALTH CARE ORGANIZATIONS (3) A study of how to use cost information to improve management decision making and the uses of cost accounting information relevant to health care organizations.

Prerequisite(s): ACCT 231 and ACCT 232

College/School: JHJ School Of Business

Department: Department of Accounting