

# ACCOUNTING (ACCT)

## ACCT 231 Principles Of Accounting I (3 Credits)

**Lecture:** 2, **Lab:** 2

Principles of Accounting I (3) Fundamental concepts of double-entry theory, recording procedures, worksheet techniques, and financial statement preparation. Accounting for cash, receivables, inventories, plant assets, and liabilities. Three hours of lecture per week. Prerequisites: MATH 133 and MATH 135 and MATH 138. Listed as ACCT 2301 in the Texas Common Course Numbering System.

**Prerequisite(s):** (MATH 133 or MATH 135) and MATH 138

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 232 Principles of Accounting II (3 Credits)

**Lecture:** 2, **Lab:** 2

Principles of Accounting II (3) Emphasis on the preparation of reports and the use of accounting data for internal management. Three hours of lecture per week. Prerequisite: ACCT 231. Listed as ACCT 2302 in the Texas Common Course Numbering System.

**Prerequisite(s):** (ACCT 231)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 300 Accounting Information Systems (3 Credits)

**Lecture:** 3, **Lab:** 0

Accounting Information Systems (3) Inquiry into the fundamental principles and concepts underlying accounting information systems. Three hours of lecture per week. Prerequisites: ACCT 231 and ACCT 232.

**Prerequisite(s):** (ACCT 231 and ACCT 232)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 331 Intermediate Accounting I (3 Credits)

**Lecture:** 3, **Lab:** 0

Intermediate Accounting I (3) Techniques in adjusting, correcting, and revising accounting records and statements. Conventional standards and acceptable alternatives in accounting for cash, receivables, liabilities, inventories, and plant assets. Three hours of lecture per week. Prerequisite: GPA of 2.50 or better in ACCT 231.

**Prerequisite(s):** ACCT 231

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 332 Intermediate Accounting II (3 Credits)

**Lecture:** 3, **Lab:** 0

Intermediate Accounting II (3) Accounting procedures for plant assets and intangible assets, requirements peculiar to corporate accounting, analysis and interpretation of accounting data, and current trends in the application of basic concepts. Three hours of lecture per week. Prerequisite: ACCT 331.

**Prerequisite(s):** (ACCT 331)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 333 Intermediate Accounting III (3 Credits)

**Lecture:** 3

Intermediate Accounting III (3) Current accounting problems, including international accounting with special emphasis on published pronouncements or professional accounting organizations. Exploration of contemporary controversial topics included with written research paper required. Three hours of lecture per week. Prerequisite: ACCT 331.

**Prerequisite(s):** (ACCT 331)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 334 Fed Income Tax Acctg I (3 Credits)

**Lecture:** 3, **Lab:** 0

Federal Income Tax Accounting (3) Interpretation of the Internal Revenue Code and related regulations and instructions. Concepts of income tax determination and reporting requirements for individuals, partnerships, and corporations; payroll tax requirements and reporting procedures. Three hours of lecture per week. Prerequisite: GPA of 2.50 or better in ACCT 231 and ACCT 232.

**Prerequisite(s):** (ACCT 231 and ACCT 232)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 335 Tax Practicum (3 Credits)

**Lecture:** 3

Income Tax Practicum (3) Preparation of federal income tax returns for individuals as part of the Voluntary Income Tax Assistance program. Students provide tax compliance services and prepare tax returns primarily for individuals who cannot afford professional tax services. Prerequisites: ACCT 334 with grade of C or better and approval by the Accounting Coordinator.

**Prerequisite(s):** ACCT 334

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 336 Cost Accounting (3 Credits)

**Lecture:** 3, **Lab:** 0

Cost Accounting (3) Provision of a basis for using Accounting as a management tool through the development of knowledge of accounting techniques for planning, controlling, and product costing. Three hours of lecture per week. Prerequisite: ACCT 232.

**Prerequisite(s):** (ACCT 231 and ACCT 232)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

## ACCT 339 Business Law (3 Credits)

**Lecture:** 3, **Lab:** 0

Business Law (3) Study of the basic legal concepts and principles pertaining to fundamental business transactions and of the Uniform Commercial Code. Three hours of lecture per week. Prerequisite: BADM 234.

**Prerequisite(s):** (BADM 234)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 400 Intro to Energy Accounting (3 Credits)**

**Lecture:** 3

Introduction to Energy Accounting (3) Financial reporting and tax practices of the energy industry. Accounting for cost activities relating to, acquisition of mineral interest in properties, exploration, development and production of oil and gas. Designed to enhance knowledge and skill level of accounting students in order to improve their accounting skills and marketability in the global energy market. Prerequisite: ACCT 331.

**Prerequisite(s):** (ACCT 331)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 430 Ethics for Accountants (3 Credits)**

**Lecture:** 3, **Lab:** 0

Ethics for Accountants (3) Philosophical understanding of ethical complexities of the modern business enterprise and a fundamental base of ethical knowledge necessary for a career in Accounting and Finance.

Prerequisite: Senior standing.

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 431 Advanced Accounting (3 Credits)**

**Lecture:** 3, **Lab:** 0

Advanced Accounting (3) Purchase and pooling-of-interest methods of accounting and special topics, including partnership formation and liquidation, government accounting, and international accounting. Three hours of lecture per week. Prerequisite: ACCT 332.

**Prerequisite(s):** (ACCT 331 and ACCT 332)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 433 Auditing (3 Credits)**

**Lecture:** 3, **Lab:** 0

Auditing (3) Study of auditing principles, techniques, and procedures; professional ethics and legal responsibility; the audit program, field work, and the audit report. Three hours of lecture per week. Prerequisite: ACCT 332.

**Prerequisite(s):** (ACCT 331 and ACCT 332 and ACCT 300)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 436 Fed Income Tax Acctg II (3 Credits)**

**Lecture:** 3, **Lab:** 0

Federal Income Tax Accounting II (3) Continuation of ACCT 334 with emphasis on research in taxation; accounting methods; payment of taxes; guides for partnerships, estates, trusts, and corporations; preparation and filing of required returns. Three hours of lecture per week.

Prerequisite: ACCT 334.

**Prerequisite(s):** (ACCT 334)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 438 Govt Not -For-Profit (3 Credits)**

**Lecture:** 3

Governmental and Not-For-Profit Accounting (3) An introduction to budgeting, accounting, and financial reporting of governmental entities as well as private and public not-for-profit organizations. Prerequisite: ACCT 331 with a grade of C or better.

**Prerequisite(s):** (ACCT 331)

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 445 Contemp Topics in Accounting (3 Credits)**

**Lecture:** 3, **Lab:** 0

Contemporary Topics in Accounting (3) Applied study and research on emerging issues in the field of Accounting and Information Systems. Three hours of lecture per week.

**Prerequisite(s):** ACCT 300 and ACCT 331

**College/School:** JHJ School Of Business

**Department:** Department of Accounting

**ACCT 446 Accounting Internship (3 Credits)**

**Lecture:** 3

Business Internship (3) Faculty supervised work experience where written reports are required. Prerequisites: Junior or senior standing and consent of the instructor.

**College/School:** JHJ School Of Business

**Department:** Department of Accounting