

DEPARTMENT OF ACCOUNTING AND FINANCE

Web Site: <https://twu.edu/business/>

Courses

Contact hours identified in the course descriptions are based on a 15-week term. Students who enroll in Summer or mini-terms are expected to meet the same total number of contact hours as a 15-week term.

ACCT 5023. Intermediate Financial Accounting. Framework of accounting as it relates to measuring, recording, reporting, disclosing, and interpreting financial information using Generally Accepted Accounting Principles (GAAP). Three lecture hours a week. Credit: Three hours.

ACCT 5033. Cornerstones of Accounting. A study of accounting information systems, auditing, accounting analytics, and taxation principles. Three lecture hours a week. Credit: Three hours.

ACCT 5063. Tax Planning and Compliance. Federal income taxation as applied to individual and business entities with a focus on tax planning based on current and anticipated tax law, tax compliance issues, future tax implications, communication of tax plans, and the ethics of tax compliance. In-depth examination of tax data analytics, trend analysis, forecasting, and modeling. Three lecture hours a week. Credit: Three hours.

ACCT 5093. Financial Accounting. Accounting for service organizations, partnerships, and corporations. Topics include inventory depreciation, fixed assets, short and long-term liabilities, and statement preparation and analysis. Three lecture hours a week. Credit: Three hours.

ACCT 5123. Advanced Accounting. Accounting for consolidated financial statements using data analytics, trend analysis, and predictive models. Three lecture hours a week. Credit: Three hours.

ACCT 5163. Entity Taxation. Taxation of corporations, partnerships, and other flow-through business entities under current federal income tax law. Three lecture hours a week. Credit: Three hours.

ACCT 5183. Governmental and Not-for-Profit Accounting. Accounting for governmental and not-for-profit entities with an emphasis on analysis of databases reporting special accounts/funds and statements used by governmental and other not-for-profit entities. Three lecture hours a week. Credit: Three hours.

ACCT 5193. Advanced Accounting Analytics. Application of analytical mindset to financial problems using advanced data analytic tools and techniques including extracting, transforming, and loading data; querying databases; visualizing data; and applying statistical concepts in accounting settings. Prerequisite: ACCT 5033. Three lecture hours a week. Credit: Three hours.

ACCT 5263. Advanced Topics in Taxation. Study of how state income tax, sales tax, franchise tax, local tax, estate tax, and gift tax align with current laws. Three lecture hours a week. Credit: Three hours.

ACCT 5423. Financial Statement Auditing. An advanced study of auditor's attest function with emphasis on recent developments using practice cases. Topics include: risk assessment, fraud, SEC, and Sarbanes-Oxley. Three lecture hours a week. Credit: Three hours.

ACCT 5433. Managerial Accounting. Use of accounting information in decision-making; statement of changes in financial position; budgets, responsibility accounting, and quantitative techniques. Three lecture hours a week. Credit: Three hours.

ACCT 5473. Financial Statement Analysis. In-depth discussion and practice in use of standard tools and methods for the analysis of financial statements. Prerequisite: ACCT 3103 or ACCT 5433. Three lecture hours a week. Credit: Three hours.

ACCT 5483. Accounting for Management Control. Advanced topics in management accounting, such as budgeting, pricing decisions, indirect cost allocations, customer profitability, quality costs, just-in-time and virtual inventory systems, balance scorecard, environmental costing, capacity measurement, benchmarking practices, and performance measurement and compensation. Prerequisite: ACCT 3103 or ACCT 5433. Three lecture hours a week. Credit: Three hours.

ACCT 5523. Information Systems Audit, Assurance, and Advisory. Methods used to perform professional reviews of accounting information system operations, governance, risks, and security controls to mitigate security risks. Assessment of security needs; recommendation of safeguard solutions; and management of the implementation and maintenance of security devices, systems, and procedures. Basic computer architecture, systems analysis, networking, and risk assessment. Three lecture hours a week. Credit: Three hours.

ACCT 5563. Accounting Ethics. Discussion of ethical theory, analysis of social and professional issues such as ethical decision making, independence, integrity, objectivity, core values and ethical dilemmas from the point of view of a professional accountant. Approved by the Texas State Board of Public Accountancy in sitting for the Uniform CPA Exam. Three lecture hours a week. Credit: Three hours.

ACCT 5623. Internal Auditing. Methods for reviewing and evaluating performance and internal control procedures for business entities. Three lecture hours a week. Credit: Three hours.

ACCT 5733. Accounting Research. Study of research sources and practices associated with accounting and auditing standards as principally promoted or required by national board of accounting standards. Three lecture hours a week. Credit: Three hours.

ACCT 5873. Professional Accountancy. Professional decision-making in financial accounting, managerial accounting, taxation, auditing, financial planning, and accounting analytics. Three seminar hours a week. Credit: Three hours.

ACCT 5893. Contemporary Topics in Accounting. International accounting standards, accounting for quality, environmental costs, capacity costing, and other new accounting updates. Prerequisites: Undergraduate coursework in intermediate/advanced accounting and ACCT 5473. Three seminar hours a week. Credit: Three hours.

ACCT 5903. Special Topics. Variable content. Prerequisite: Permission of instructor. Three lecture hours a week. Credit: Three hours.

ECO 5143. Advanced Managerial Economics. Application of economic principles and techniques in solving management problems in the areas of demand analysis, sales forecasting, production and cost analyses, pricing policies, capital budgeting, and economic controls; use of linear programming techniques. Three lecture hours a week. Credit: Three hours.

FIN 5243. Managerial Finance. Analysis of the financial administration of sole proprietorships, corporations, government agencies, and non-profit organizations; short- and long-range financial planning; cash management; capital budgeting; social responsibilities. Three lecture hours a week. Credit: Three hours.

FIN 5433. Entrepreneurial Finance. Creation, finance, management, and evaluation of startup enterprises. Revenue and expense forecasting, analysis of cash flow, and financing sources. Three lecture hours a week. Credit: Three hours.

FIN 5753. Foundations of Financial Management. Introduction to financial decision making and the valuation of business enterprises; emphasis on use of discounted cash flow techniques and the selection of capital investment projects. Three lecture hours a week. Credit: Three hours.