

Bachelors Degree Accounting Competancies and Learning Objectives					B.A. in Accounting		B.S. in Accounting	
Competency Goals (G for General, A for area specific)	Current Learning Objectives	Updated Learning Objectives	Performance Target	Measures/How to Assess	Course assessed (I for introductory, D for developing, M for mastery)	Course Learning Objectives (Direct Link to Accounting Undergraduate LOs)	Course assessed (I for introductory, D for developing, M for mastery)	Course Learning Objectives (Direct Link to Accounting Undergraduate LOs)
Effective communication - Students will communicate accounting information in a clear and concise manner.	AG 1 Demonstrate competency in written and oral communications.	AG 1.1 Demonstrate competency in written communications.	Written Assignment Rubric	Written assignment Research Audit Project Research Tax Project Research Accounting Project Research Tax Project	ACC342 (M) to change to ACC342 (D) ACC441 (D) ACC442 (D)	ACC342 LO5 ACC441 LO5 ACC442 LO2	ACC342 (D) ACC441 (D) ACC442 (D) ACC444 (M) ACC449 (D)	ACC342 LO5 ACC441 LO5 ACC442 LO2 ACC444 LO5 ACC449 LO6
		AG 1.2 Demonstrate competency in oral communications.	Oral Assignment Rubric	Presentation of written assignment Presentation of Audit Project Presentation of Accounting Project Presentation of Tax Project	ACC342 (D) ACC441 (D)	ACC342 LO5 ACC441 LO5	ACC342 (D) ACC441 (D) ACC444 (M) ACC449 (D)	ACC342 LO5 ACC441 LO5 ACC444 LO5 ACC449 LO6
Technology Knowledge - Students will possess the necessary technological skills to analyze problems, develop solutions and convey information.	AG2 Demonstrate proficiency in current software and technology used in accounting profession.	AG2 Demonstrate proficiency in software and technology used in accounting profession.	70% pass	Embedded questions in the final exam	ACC342 (D) to remove ACC348 (M)	ACC348 LO1 and LO2	ACC342 (D) to remove ACC348 (M) ACC444 (D) to remove ACC449 (I) to remove	ACC348 LO1 and LO2
Business Ethics, Corporate Responsibility and Civic Awareness - Students will identify ethical issues and evaluate potential conflicts of interests.	AG3 Demonstrate knowledge of business ethics and corporate responsibility.	AG3 Demonstrate knowledge of business ethics and corporate responsibility.	70% pass	Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam	ACC272 (I) to ADD ACC342 (D) ACC441 (M) ACC442 (D)	ACC272 LO4 ACC342 LO4 ACC441 LO1 ACC442 LO4	ACC272 (I) ACC342 (D) ACC441 (M) ACC442 (D) ACC444 (M) ACC445 (M) ACC449 (D)	ACC272 LO4 ACC342 LO4 ACC441 LO1 ACC442 LO4 ACC444 LO4 ACC445 LO1, LO2, LO3 ACC449 LO5
Critical Thinking/Analytical Skills - Students will analyze business situations using accounting knowledge.	AG4 Demonstrate analytical and quantitative skills through the preparation of Balance Sheet, Income Statement and Statement of Cash Flows.	AG4 Demonstrate analytical and quantitative skills through the preparation of Balance Sheet, Income Statement and Statement of Cash Flows.	70% pass	Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam	ACC171 (I) ACC272 (I) ACC185 (I) ACC334 (I) ACC335 (D) ACC342 (D) ACC348 (M)	ACC171 LO1, LO2, LO3, LO4 ACC272 LO1, LO2, LO3 ACC185 LO1, LO2, LO3, LO4 ACC334 LO1, LO2, LO3, LO4 ACC335 LO1, LO2, LO3, LO4 ACC342 LO2, LO3 ACC348 LO2	ACC171 (I) ACC272 (I) ACC185 (I) ACC334 (I) ACC335 (D) ACC342 (D) ACC348 (M) ACC444 (M)	ACC171 LO1, LO2, LO3, LO4 ACC272 LO1, LO2, LO3 ACC185 LO1, LO2, LO3, LO4 ACC334 LO1, LO2, LO3, LO4 ACC335 LO1, LO2, LO3, LO4 ACC342 LO2, LO3 ACC348 LO2 ACC444 LO1, LO2, LO3
Technical Knowledge of Accounting - Students will demonstrate technical knowledge of the following areas: auditing, managerial accounting, financial accounting and taxation.	AG5 Demonstrate knowledge and understanding of the following areas: auditing, managerial accounting and financial accounting and taxation.	AG5.1 Students will demonstrate proficiency in key concepts of Financial and Managerial Accounting.	70% pass	Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam Embedded questions in the final exam	ACC171 (I) - Financial Acc ACC272 (I) - Financial Acc ACC185 (I) - Financial Acc ACC334 (I) - Financial Acc ACC335 (D) - Financial Acc ACC342 (D) - Financial Acc ACC439 (M) - Managerial Acc ACC440 (D) - Managerial Acc	ACC171 LO1, LO2, LO3, LO4 ACC272 LO1, LO2, LO3 ACC185 LO1, LO2, LO3, LO4 ACC334 LO1, LO2, LO3, LO4 ACC335 LO1, LO2, LO3, LO4 ACC342 LO1, LO2, LO3 ACC439 LO1, LO2, LO3, LO4, LO5 ACC440 LO1, LO2, LO3	ACC171 (I) - Financial Acc ACC272 (I) - Financial Acc ACC185 (I) - Financial Acc ACC334 (I) - Financial Acc ACC335 (D) - Financial Acc ACC342 (D) - Financial Acc ACC439 (M) - Managerial Acc ACC440 (D) - Managerial Acc ACC444 (M) - Financial Acc ACC446 - Financial Acc	ACC171 LO1, LO2, LO3, LO4 ACC272 LO1, LO2, LO3 ACC185 LO1, LO2, LO3, LO4 ACC334 LO1, LO2, LO3, LO4 ACC335 LO1, LO2, LO3, LO4 ACC342 LO1, LO2, LO3 ACC439 LO1, LO2, LO3, LO4, LO5 ACC440 LO1, LO2, LO3 ACC444 LO1, LO2, LO3 ACC446 LO1, LO2, LO3, LO4
		AG5.2 Students will demonstrate proficiency in key concepts of Taxation of Individuals and Entities.	70% pass	Embedded questions in the final exam	ACC442 (D)	ACC442 LO1, LO2, LO3, LO4	ACC442 (D)	ACC442 LO1, LO2, LO3, LO4
		AG5.3 Students will demonstrate proficiency in key concepts of Audit and Assurance Services.	70% pass	Embedded questions in the final exam	ACC441 (M)	ACC441 LO2, LO3, LO4	ACC449 (D) ACC441 (M)	ACC449 LO1, LO2, LO3, LO4 ACC441 LO2, LO3, LO4

Global Awareness - Students will demonstrate understanding of the international accounting standards	N/A	AG6. Students will demonstrate understanding of the international accounting standards	70% pass	Embedded questions in the final exam	ACC446 (D)	ACC446 LO1, LO2, LO3, LO4	ACC446 (D)	ACC446 LO1, LO2, LO3, LO4
Leadership - Students will demonstrate professional business skills, including achieving consensus and solving business problems using technical and interpersonal skills	N/A	AG7. Students acquire the knowledge to effectively lead a team or group to a successful completion of a project	70% pass	Group audit project Group tax project	ACC441 (D)	ACC441 LO5	ACC441 (D) ACC449 (D)	ACC441 LO5 ACC449 LO6
Teamwork - Students will collaborate with peers to find solutions to business and accounting related problems	N/A	AG8. Students develop the skills to work collaboratively with classmates	70% pass	Group audit project Group tax project	ACC441 (D)	ACC441 LO5	ACC441 (D) ACC449 (D)	ACC441 LO5 ACC449 LO6
Diversity, Equity & Inclusion - Students will be made aware of how different perspectives and viewpoints can enrich the business environment and lead to better solutions	N/A	AG9. Students develop the skills to work with individuals from a wide range of backgrounds, and do so collaboratively	70% pass	Group audit project Group tax project	ACC441 (D)	ACC441 LO5	ACC441 (D) ACC449 (D)	ACC441 LO5 ACC449 LO6

ACC 171 Principles of Accounting 1. Credits: 3, Hours 4; no prerequisites:

Description: Financial accounting as means of recording, classifying and reporting financial data, including accounting cycle and preparation of financial statements for sole proprietorships.

Materials: Textbook - Accounting Principles, 12th edition, by Weygandt, Kimmel, Kieso. John Wiley & Sons Inc.

Learning Objectives - By the end of semester, students will be able to:

- LO1** Describe the basic accounting concepts and principles used in preparing the financial statements
- LO2** Define the basic accounting cycle
- LO3** Explain, identify, classify, measure, record, and report financial information
- LO4** Prepare basic financial statements

ACC 185 Introduction to Accounting for Non-Accounting Majors. Credits: 3, Hours: 3; no prerequisites:

Note: ACC 185 may not be counted for Distribution credit in Study Area III. A student may not receive credit for both ACC 185 and ACC 171. ACC 185 is not acceptable as the prerequisite for ACC 272.

Description: Study of accounting principles, their application and use in the preparation and interpretation of financial statements. The uses of accounting for management and control.

Materials: A note to faculty about textbook - You may choose your own textbook.

Suggested Textbook - Accounting Principles, 12th edition by Weygandt, Kimmel, Kieso or Financial Accounting: Tools for Business Decision Making, 7th edition by Kimmel, Weygandt, Kieso. John Wiley & Sons Inc.

Learning Objectives - By the end of semester, students will be able to:

- LO1** Describe the basic accounting concepts and principles used in preparing the financial statements
- LO2** Define the basic accounting cycle
- LO3** Explain, identify, classify, measure, record, and report financial information
- LO4** Prepare basic financial statements

ACC 272 Principles of Accounting 2. Credits: 3, Hours: 4; prerequisite: ACC 171:

Description: Financial accounting for partnerships and corporations. Introduction of fundamentals of managerial accounting.

Materials: Textbook - Accounting Principles, 12th edition, by Weygandt, Kimmel, Kieso. John Wiley & Sons Inc.

Learning Objectives - By the end of semester, students will be able to:

- LO1 Account for the formation of a partnership and distribution of partnership's net income among partners
- LO2 Define a corporation's investing and financing activities associated with stocks and bonds
- LO3 Prepare the Statement of Cash Flows and Retained Earnings Statement
- LO4 Identify the role and scope of financial and managerial accounting-process, and the importance of business ethics.

ACC 334 Intermediate Accounting 1. Credits: 3, Hours: 3; Prerequisite: ACC 272 :

Description: In depth analysis of the income statement, balance sheet, and the concepts relating to accounting for assets and liabilities.

Materials: Textbook - Intermediate Accounting, 16th edition FASB Update, by Kieso, Weygandt, Warfield. John Wiley & Sons Inc.

Learning Objectives - By the end of semester, students will be able to:

- LO1 Enhance understanding of the accounting cycle and Generally Accepted Accounting Principles
- LO2 Define and understand the accounting of various components associated with the balance sheet and income statement
- LO3 Apply the proper accounting treatment to current and long-term assets
- LO4 Apply the proper accounting treatment to current and long-term liabilities

ACC 335 Intermediate Accounting 2. Credits: 3, Hours: 3; Prerequisite: ACC 334:

Description: In depth analysis of statement of cash flows, revenue recognition, accounting for stockholders' equity, earnings per share, investments, leases, and pension plans.

Materials: Textbook - Intermediate Accounting, 16th edition FASB Update, by Kieso, Weygandt, Warfield. John Wiley & Sons Inc.

Learning Objectives - By the end of semester, students will be able to:

- LO1 Properly account for the stockholders' equity of a corporation
- LO2 Apply proper accounting treatment to the recognition of revenue
- LO3 Demonstrate a basic knowledge of accounting for leases, pensions and investments
- LO4 Prepare the statement of cashflow

ACC 342 Advanced Accounting. Credits: 3, Hours: 3; Prerequisite: ACC 335:

Description: Accounting for business combinations and preparation of consolidated financial statements.

Materials: Textbook - Fundamentals of Advanced Accounting, 7th edition, by Hoyle, Schaefer, Douppnik. McGraw-Hill Irwin (MHHE).

Learning Objectives - By the end of semester, students will be able to:

LO1 Define the various types of business combinations

LO2 Record journal and consolidated entries associated with various types of business transactions

LO3 Prepare consolidated financial statements

LO4 Define the ethical dilemmas and fraud related issues related to intercompany transactions

LO5 Demonstrate competency in written and oral communications with research project assignment

ACC 348 Computer Based Accounting. Credits: 3, Hours: 4; Prerequisite: ACC 272

Description: Practical introduction to Excel and to accounting information systems using accounting software.

Materials: A note to faculty about textbook - You may choose your own textbook.

Learning Objectives - By the end of semester, students will be able to:

LO1 Work with Excel spreadsheets

LO2 Work with accounting software systems for applying the accounting cycle and for generating basic financial statements

ACC 439 Cost Accounting I. Credits 3, Hours: 3; Prerequisite: ACC 272:

Description: Cost systems and methods including process and job order costing, cost-volume-profit, joint and by-products, and activity-based costing.

Materials: Textbook - Cost Accounting, 16th Edition, Horngren, Datar, Rajan. Pearson

Learning Objectives - By the end of semester, students will be able to:

LO1 Describe how cost accounting is used for decision making and performance evaluation

LO2 Explain cost terms and describe cost behavior

LO3 Explain job order and process costing systems

LO4 Explain the concept of activity-based costing systems

LO5 Demonstrate the ability to prepare, analyze, and apply various process costing and cost based reports

ACC 440 Cost Accounting II, Credits 2, Hours: 2; Prerequisite:ACC 439:

Description: Focus on budgeting, relevant costs, inventory costing and managements

Materials: Textbook - Cost Accounting, 16th Edition, Horngren, Datar, Rajan. Pearson

Learning Objectives - By the end of semester, students will be able to:

- LO1** Define budget variances, how to report these variances, and the implications of variances on the decision-making process
- LO2** Define the impact of cash flows on project profitability
- LO3** Define the various budgeting tools, including the master budget, flexible budgets, and capital budgets

ACC 441 Auditing, Credits: 4, Hours: 4:

Description: Auditing theory and practice, the ethics of the accounting profession, procedures for auditing the balance sheet and income statement, special investigations and reports

Materials: Textbook - No textbook specified in available information

Learning Objectives: By the end of semester, students will be able to:

- LO1** Demonstrate an understanding and familiarity with ethical and professional responsibilities of auditors and the audit process itself
- LO2** Obtain and demonstrate an understanding of how audit testing, examinations, and analytical procedures intersect with Generally Accepted Accounting Principles
- LO3** Define what comprises Generally Accepted Auditing Standards, including an awareness of the different types of audit evidence
- LO4** Demonstrate knowledge of the elements of internal control as well as how auditors can assess control risk as part of the audit process
- LO5** Demonstrate competency in written and oral communications, ability to work in teams, and show leadership with group project assignment

ACC 442 Introduction to Federal Taxation, Credits: 3; Hours: 3, Prerequisite: ACC 335 or Departmental permission:

Description: Introduction to basic tax principles as they affect individual taxpayers. Emphasis on Internal Revenue Code: regulations, rules, and court decisions. Manual preparation of individual tax returns.

Materials: Textbook - Individual Income Taxes by Hoffman, Smith, & Willis. Published by South-Western Publishing 2019.

Learning Objectives - By the end of semester, students will be able to:

- LO1** Demonstrate familiarity with federal individual taxation rules and procedures
- LO2** Demonstrate the ability to prepare a federal income tax research term paper

- LO3 Obtain and demonstrate awareness of how federal tax accounting is different than U.S. GAAP accounting rules and procedures
- LO4 Demonstrate the ability to analyze tax regulations, policies, court decisions for the impact these have on business decision making **and some of the ethical implications**

ACC 444 Advanced Accounting Problems, Credits: 3, Hours: 3; Prerequisite: ACC 342 or Departmental permission:

Description: In depth examination of advanced accounting concepts and its application to the solution of problems from professional examinations and business situations.

Materials: Textbook - Intermediate Accounting, 16th edition, Kieso, Weygandt, Warfield, John Wiley & Sons Inc., (most recent edition) or OER resources

Learning Objectives - By the end of semester, students will be able to:

- LO1 Demonstrate mastery and an advanced ability to apply GAAP principles to different financial statements
- LO2 Demonstrate mastery and an advanced ability in preparing different financial statements
- LO3 Apply accounting principles to the solution of advanced problems taken from professional examinations and actual business situations
- LO4 Apply accounting principles and concepts to address business and ethical issues
- LO5 **Demonstrate competency in written and oral communications with research project assignment**

ACC 445 Forensic Accounting, Credits: 3, Hours: 3; Prerequisite: ACC 342 or Departmental permission

Description: Examination of financial fraud with historical perspective, psychology of the fraudster, role of auditor and forensic accounting investigator, and fraud detection techniques.

Materials: Forensic Accounting and Fraud Examination, Author: Mary-Jo Kranacher, Richard Ri, Publisher: Wiely, Year Published: 2010

Learning Objectives - By the end of semester, students will be able to:

- LO1 Define financial fraud, psychology of the fraudster, role of auditor and forensic accounting investigator
- LO2 Gain a historical view of financial statement fraud and get exposure to some controversial ideas about how and why some of the biggest frauds occurred and what can be done about the problem.
- LO3 Define the various types of fraud and the methods that fraud examiners use to prevent and detect it

ACC 446 Non-profit and International Accounting, Credits: 3, Hours: 3; Prerequisite: ACC 171; 272; 334; 335:

Description: Focus on governmental, partnerships, international accounting and accounting for not for profit organizations.

Materials: Textbook - Fundamentals of Advanced Accounting (with Connect) 7th edition, McGraw-Hill Pub, by Hoyle, Schaefer, Douppnik..

Learning Objectives - By the end of semester, students will be able to:

- LO1** Identify accounting standards and procedures for governmental and non-profit entities.
- LO2** Apply generally accepted accounting principles in the preparation of reports for public institutions
- LO3** Define the various fund types used by state and local governments
- LO4** Define international accounting and be able to identify key differences between US GAAP and IFRS

ACC 449 Taxation of Business Entities – Credits: 3, Hours: 3; Prerequisite: ACC 442:

Description: Introduction to tax principles as they affect businesses. Emphasis on Internal Revenue Code: regulations, rules, and court decisions.

Materials: Textbook - This course has been designated a “Zero textbook course”

Learning Objectives: By the end of semester, students will be able to:

- LO1** Demonstrate familiarity with federal taxation rules and procedures
- LO2** Demonstrate an understanding of property transactions
- LO3** Demonstrate an understanding of corporate taxation law and theory
- LO4** Demonstrate an understanding of partnership taxation law and theory
- LO5** To be able to identify ethical issues and evaluate potential conflicts of interests in the tax preparation process
- LO6** Demonstrate ability to work in teams, and show leadership with group project assignment