

ACCOUNTING COURSES

Student Learning Outcomes¹

ACCTG 201: Financial Accounting Fundamentals

At the end of this course students should be able to:

1. Use accounting and business terminology, and understand the nature and purpose of generally accepted accounting principles (GAAP).
2. Explain the objective of financial reporting, the elements of the financial statements, and the related key accounting assumptions and principles.
3. Define and distinguish between cash basis and accrual basis accounting and the impact of each on the financial statements.
4. Recognize the information conveyed in each of the four basic financial statements and the way it is used by investors, creditors, regulators, and managers.
5. Identify and illustrate how internal controls are used to manage and control the firm's resources and risk.
6. Explain the nature of current assets including the measuring and reporting of items such as short-term investments, receivables and bad debts, inventory and costs of goods sold, and prepaid expenses.
7. Explain the valuation and reporting of current liabilities, estimated liabilities, and contingencies.
8. Identify and illustrate issues relating to the acquisition, use, depreciation, and disposal of long-lived assets.
9. Identify and illustrate issues relating to the valuation, issuance, and retirement of long-term liabilities.
10. Be able to account for long-term investments and international business activities.
11. Identify and illustrate issues relating to stockholders' equity including the issuance of stock, repurchase of stock, and dividends.
12. Explain the importance of operating, investing, and financing activities reported in the statement of cash flows when evaluating firm performance and solvency.
13. Compute and interpret key financial ratios.
14. Identify the ethical implications inherent in financial reporting and be able to apply strategies for addressing them.

ACCTG 202: Managerial Accounting Fundamentals

At the end of this course students should be able to:

1. Identify and illustrate the primary activities and informational needs of managers, explain the role of the managerial accountant as a member of the management team, compare and contrast financial and managerial accounting.
2. Define and illustrate various cost terms and concepts and evaluate their relevancy for different decision-making purposes.

¹ Last updated January 2017

3. Distinguish between product and period cost; prepare a schedule of Cost of Goods Manufactured, schedule of Cost of Goods Sold, and Income Statement.
4. Prepare traditional and contribution-margin income statements, define related terms, conduct cost-volume-profit analysis.
5. Describe the traditional types of product costing systems (including job-order and process).
6. Discuss the impact of technology on the manufacturing environment and its implications for product costs and development of activity based costing and management.
7. Explain the purposes of budgeting and the master budget, prepare component schedules, and relate the budget to planning and control.
8. Explain the development and use of standard costs, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.
9. Explain the nature of and need for segment reporting and the relationship with cost, revenue, profit, and investment centers; prepare and analyze related segment reports.
10. Compare and contrast absorption costing and variable costing, prepare income statements using both methods.
11. Define relevant cost and benefits, giving proper treatment to sunk cost, opportunity costs, and unit costs; prepare analysis of special decisions.
12. Explain the nature of capital expenditure decisions and apply and evaluate various methods used in making these decisions.

ACCTG 325: Intermediate Managerial and Tax Accounting

At the end of this course students should be able to:

1. Use the tax formula and the necessary components to calculate taxable income, and ultimately the federal income tax, for individuals, corporations and estates and trusts. Compare and contrast the different taxable entities.
2. Assess the effects of personal, investment, and business transactions—individually and collectively—on the federal income tax, the gift and estate taxes, and other selected taxes. Define and illustrate various cost terms and concepts and evaluate their relevancy for different decision making purposes. Discuss the impact of technology on the manufacturing environment and its implications for product costing and the development of activity-based costing and management.
3. Explain the development and use of standard costs, prepare and interpret variance analysis reports and relate them to responsibility accounting and control.
4. Explain the purposes of budgeting; prepare a master budget and its component schedules and relate the budget to planning and control.
5. Explain why the formal inclusion of environmental and social costs in the decision making process are necessary to be successful in the 21st Century.

ACCTG 326: Intermediate Financial Accounting

At the end of this course students should be able to:

1. Explain major US and international accounting standards and rules and how to apply them to financial statements analysis.
2. Analyze operating, investing, and financing transactions and report them on financial statements.
3. Compare and evaluate various accounting methods of accrual accounting, capital expenditures, and financing.
4. Measure the impacts of an accounting method on financial accounting numbers and financial ratios.
5. Develop and design an appropriate financing strategy based on financial data.

ACCTG 331: Intermediate Accounting I

At the end of this course students should be able to:

1. Identify, measure, classify, present and disclose financial information in accordance with U.S. Generally Accepted Accounting Principles and International Financial Reporting Standards.
2. Properly record transactions in the relevant topic areas. This means knowing how to calculate the amount of the accounting impact of a transaction under accrual accounting and how to properly journalize such transactions.
3. Effectively work in groups to analyze business transactions and apply the correct accounting techniques in properly recording those transactions and present the effects on financial statement presentation.

ACCTG 332: Taxation of Business Entities

At the end of this course students should be able to:

1. Comprehend the rationale for tax laws by differentiating the types of tax bases and weighing the multiple objectives tax policymakers consider when developing new tax law.
2. Apply analytical reasoning tools to assess how taxes affect economic decisions for business-related taxpaying entities:
 - a. Through the amount and timing of income recognition and deductions
 - b. Related to property transactions that generate recognized, deferred, or no taxable gains and losses
 - c. Related to organization form decisions.
3. Develop a fundamental understanding of the components of taxable income determination across taxable entities so that the student builds a foundation for effectively learning future tax laws

4. Draw supportable conclusions regarding tax issues by using research skills (including accessing and interpreting sources of authoritative support) to identify and evaluate opportunities
5. Communicate tax conclusions in a clear and concise manner to relevant stakeholders.

ACCTG 333: Accounting information Systems

At the end of this course students should be able to:

1. Define basic AIS terms and concepts.
2. Assess risks and internal controls involved in AIS contexts.
3. Evaluate the strengths and weaknesses of an organization's business process transaction cycles.
4. Provide appropriate recommendations to improve business process.
5. Apply Microsoft EXCEL and ACCESS in the data processing cycle.

ACCTG 334: Intermediate Accounting II

At the end of this course students should be able to:

1. Assess how financial accounting standards (GAAP and IFRS) affect both reporting decision-making and financial information users' evaluation using critical thinking and analytical tools.
2. Evaluate equity capital distribution decisions utilizing financial statements such as analyzing the impact of stock dividends and stock splits on paid-in capital and earned capital (ASC Codification Topic 505).
3. Discuss complex equity financing structure and calculate primary and diluted earnings per share (ASC Codification Topic 260).
4. Explain reporting and evaluating incentive stock options and stock compensation including two popular models: Black-Scholes and Binomial models. (ASC Codification Topics: 505, 718 and IFRS 2)
5. Describe accounting rules, method, and reports for deferred taxes including calculation of taxable temporary differences including tax loss carry-forwards and general business credits and review of deferred tax assets for valuation account. (ASC Codification Topics 740-10 and 740-30).
6. Explain balance sheet and income statement implications of pension and post-retirement benefit rules and prepare formal journal entries for pension activity (ASC Codification Topic 715-30).
7. Explain and differentiate the accounting and reporting for debt and equity investments (ASC Codification Topics: 320, 323 and 325).
8. Prepare and analyze consolidated financial statements on acquisitions and after the date of acquisition using consolidation worksheet (ASC Codification Topic 805).
9. Execute formal impairment test and explain the accounting for in-process-research-and-development (ASC Codification Topics: 350, 810 and IFRS 3).

ACCTG 390W: Reporting Techniques for Accountants

At the end of this course students should be able to:

1. Apply the rules of grammar, mechanics and usage to written communications.
2. Plan and construct written communications that consider audience and message prior to completion.
3. Plan and construct oral communications that consider audience and message prior to presentation.

ACCTG 409: Field Study in Taxation

At the end of this course students should be able to:

1. Interview and gather relevant tax information (Forms W-2, 1099, 1098, etc.) from individual taxpayers.
2. Use Internal Revenue Service provided software to prepare individual tax returns from the individual's tax data.
3. Review the tax returns prepared by the computer software for correctness.
4. Electronically file the tax return (e-file) with the appropriate IRS service center.

ACCTG 431: Auditing

At the end of this course students should be able to:

1. Identify and define major concepts of assurance services, including risk, materiality, and professional standards.
2. Explain and model the accountants' role in applying the concepts from (1).
3. Apply judgment and critical thinking to evaluate and communicate the reliability of financial information.
4. Analyze evidence for competency and relevancy in relation to management's assertions.
5. Identify and analyze ethical consequences of choices and decisions made by management and accountants.

ACCTG 432: Cost Management

At the end of this course students should be able to:

1. Explain and discuss the principles and foundations behind general cost management for budgets, pricing, and decision making.
2. Critically apply a global perspective in cost management decisions.
3. Properly assess information needs to make decision supporting calculations in relevant topic areas.

4. Explain modern cost accountants' role in organizations and how they integrate to affect strategic decision making. This includes displaying an understanding of how cost accountants integrate with engineering, marketing, operations, and strategic centers.
5. Explain how performance measures are applied to an organization and its subunits (divisions, departments, managers) and their behavioral implications on goal congruence.

ACCTG 501: Advanced Financial Accounting

At the end of this course students should be able to:

1. List and explain various consolidation theories, current issues of consolidation, the consolidation standards in US GAAP and IFRS.
2. Prepare consolidated financial statements properly for domestic or multinational companies.
3. Analyze and report partnership transactions such as formation, dissolution, partner changes, and earnings distribution.
4. List and explain fundamental GASB standards and rules and their relationship with FASB statements and apply them to measure and report governmental activities.
5. Analyze and evaluate the financial position and performance of a governmental organization.

ACCTG 503: Federal Taxation of Individuals

At the end of this course students should be able to:

1. Apply the individual tax formula and identify and compute the components of gross income, adjusted gross income, federal taxable income and ultimately, compute the federal income tax liability.
2. Show the compliance process and prepare basic individual federal tax returns.
3. Illustrate the effects of personal, investment, and business transactions – individually and collectively – on the federal income tax.
4. Analyze the economic consequences of tax law and tax policy and examine the factors and influences that led to policy choice.
5. Examine tax law sources and demonstrate effective individual tax planning.

ACCTG 505: Fraud Examination

At the end of this course students should be able to:

1. Define the nature of fraud, who commits it and why.
2. Identify methods to prevent fraud.
3. Recognize the symptoms of fraud.
4. Evaluate approaches to detecting fraud.
5. Comprehend and apply fraud investigation techniques.
6. Apply ethical decision-making skills to fraud scenarios.

7. Make effective oral presentations in fraud awareness that are informative as well as persuasive.
8. Write well organized, readable case analyses, essays and reports using appropriate fraud and accounting terminology.

ACCTG 508: Accounting for Not-For-Profit Organizations

At the end of this course students should be able to:

1. Explain the different objectives, measurement focus, and basis of accounting of the government-wide financial statements and fund financial statements of state and local governments.
2. Explain fund financial statements, types of funds in each fund category, and characteristics of each fund type.
3. Explain how budgetary accounting contributes to achieving budgetary control over revenues and expenditures.
4. Explain financial reporting and accounting for not-for-profit organizations.
5. Describe financial reporting and accounting for health care organizations.

ACCTG 522: International Financial Reporting

At the end of this course students should be able to:

1. Analyze different ways to identify and classify accounting systems.
2. Analyze how culture impacts accounting rules.
3. Analyze the differences in corporate governance.
4. Calculate and interpret accounting differences between US GAAP and IFRS.
5. Apply professional judgment to determine the appropriate accounting measurement, recognition, and disclosure for business transactions in a global environment.
6. Use technology to do the research and solve problems.
7. Use oral and written communication skills in making presentations and preparing reports and other written communications.

ACCTG 596: International Business and Accounting Practices

At the end of this course students should be able to:

1. Identify the differences in market conditions between Germany and the US.
2. Classify the business culture, and business environments in Germany and the US.
3. Identify and describe corporate governance systems in Germany and the US.
4. Analyze the various factors influencing the accounting practices in the Germany and the US.
5. Analyze the differences in accounting methods used by German and American companies.

ACCTG 620: Financial Measurement and Reporting

At the end of this course students should be able to:

1. Analyze accounting standards, securities regulations, and other information for business transactions. [DLO 5]
2. Evaluate the significance of evidence and facts related to financial reporting decisions. [DLO 5]
3. Apply professional judgment to determine the appropriate accounting measurement, recognition, and disclosure for business transactions. [DLO 3 and 5]
4. Predict decisions that will be influenced by financial reporting and the consequences of these decisions on preparers and users of financial statements. [DLO 5]
5. Aggregate relevant financial data and create a logical and efficient integrated spreadsheet workpapers to perform analysis and report results.

ACCTG 621: Accounting Information Systems

At the end of this course students should be able to:

1. Perform accounting cycle requirements for manual and electronic systems.
2. Illustrate the integration of business processes and the accounting information system.
3. Prepare business reports using accounting information systems.
4. Create and interpret documentation of procedures and business processes.
5. Analyze internal controls in the context of internal control frameworks (such as COSO)
6. Evaluate the strengths and weaknesses of a company's internal controls and how computerized information systems can strengthen (or weaken) those controls.
7. Recommend improvements for a company's internal controls.
8. Discuss computer fraud and the means to protect computerized information systems.
9. Describe regulatory guidelines to the accounting practice (such as SOX 2002).

ACCTG 624: Tax for Managers

At the end of this course students should be able to:

1. Use the tax formula and the necessary components to calculate taxable income, and ultimately the federal income tax, for individuals, corporations and estates and trusts.
2. Assess the effects of personal, investment, and business transactions—individually and collectively—on the federal income tax, the gift ad estate taxes, and other selected taxes.
3. Analyze the effects of tax laws on employee and other worker compensation, including deferred compensation and other benefits.
4. Compare and contrast the tax treatment of the various business entities in the atmosphere of selecting a specific entity(ies) for a specific enterprise.
5. Use the terminology needed to effectively communicate with experts in tax compliance and planning.
6. Evaluate the economic consequences of tax laws and the policies that led to their passage.

ACCTG 625: Managerial Analysis and Financial Reporting

At the end of this course students should be able to:

1. Identify, measure, classify, present and disclose financial information in accordance with professional standards for public and private organizations
2. Gather, consolidate and analyze accounting data using appropriate technology and methods.
3. Provide input to important problem solving and management decision-making processes.

ACCTG 626: Auditing and Assurance Services

At the end of this course students should be able to:

1. Evaluate and communicate the reliability of organizational information by applying professional standards
2. Apply accounting and auditing standards, theories and regulatory guidelines to the practice of accounting assurance services.
3. Compare and contrast the need for due professional care in various professional engagements.
4. Analyze management's evidence for competency and relevancy.
5. Identify and analyze ethical consequences of choices and decisions made by management and accountants.

ACCTG 630: Ethics in Accounting

At the end of this course students should be able to:

6. Describe and defend a value proposition for the accounting profession.
7. Identify, compare and contrast professional responsibilities of accounting professionals (public, tax, corporate, government, etc.).
8. Analyze current accounting issues in an ethical context.
9. Interpret and critique various ethical breakdowns or lapses in ethical decision-making.

ACCTG 650: Tax Research and Practice

At the end of this course students should be able to:

1. Identify tax questions or issues given a set of facts and circumstances.
2. Employ web-based tax research programs (e.g., RIA Checkpoint, Lexis-Nexis) to locate relevant tax authority in the following: statutory sources, administrative sources, judicial sources, secondary sources, and tax services.
3. Formulate research-based conclusions and recommendations for tax issues.
4. Prepare written communication to report the results of tax research to a third party.

ACCTG 651: Seminar in Corporate Tax

At the end of this course students should be able to:

1. Apply the corporate tax formula and then identify the components of compute corporate gross income, corporate federal taxable income, and compute the federal corporate income tax liability.
2. Show the impact of capital structure of a corporation and prepare basic corporate federal tax returns.
3. Illustrate the effects of corporate formations, non-liquidating distributions, stock redemptions, and complete liquidations on the federal corporate income tax.
4. Examine the tax effects of corporate reorganizations and consolidated tax returns.
5. Formulate research-based conclusions and recommendations for corporate tax issues.

ACCTG 654: Seminar in Partnership Taxation

At the end of this course students should be able to:

1. Access and apply the statutes and regulations related to the taxation of partnerships (primarily) and S corporations (secondarily).
2. Investigate other tax planning scenarios and engage in sophisticated tax planning involving partnerships and S corporations. E
3. Evaluate the tax attributes of all business entities and simulate the choice of entity decision.

ACCTG 655: Tax Planning for Individuals

At the end of this course students should be able to:

1. Apply the individual tax formula and identify the components necessary to compute gross income, individual federal taxable income, and the federal income tax liability
2. Identify potential tax planning opportunities and be able to demonstrate application of these concepts
3. Illustrate the effects of various tax planning alternatives including avoidance of underpayment penalties and interest, minimizing self-employment tax, maximizing the interest deduction, and yearend general planning strategies
4. Examine the tax implications of tax-free exchanges, selection of business entity, and various types of tax-favored retirement plans
5. Formulate and communicate tax planning conclusions and recommendations

ACCTG 656: California and Multistate Taxation

At the end of this course students should be able to:

1. Identify and distinguish among major types of state and local taxes
2. Identify the subject and the measure of a state tax, and distinguish between the taxpayer and the party that bears the economic burden of the tax

3. Distinguish between tax authorities and tax information
4. Analyze and distinguish among statutory, administrative, and judicial state and local tax authorities
5. Identify and locate sources of state and local tax information
6. Use RIA Checkpoint to research state and local tax questions
7. Explain the federal and state constitutional and statutory limitations on state taxation, and be familiar with some major judicial and statutory authorities
8. Explain the constitutional basis and the practical application of the unitary business principle, including the basic mechanics of combined reporting
9. Explain the provisions of the Uniform Division of Income for Tax Purposes Act with respect to the apportionment factors and the distinction between business and nonbusiness income, and distinguish particular state statutes from UDITPA
10. Explain how California tax laws are administered, including the protest and appeal process
11. Explain the relationship between the federal income tax law and state laws
12. Describe major differences between federal income tax law and California law for corporations, individuals, and flow through entities
13. Prepare a fairly complex non-apportioning California corporate franchise tax return
14. Prepare a simple California combined report
15. Explain the concepts of residence and source of income for individuals
16. Prepare a fairly complex California part-year resident individual income tax return
17. Explain the distinction between sales tax and use tax
18. Explain the major provisions of the California sales and use tax law

ACCTG 657: Accounting for Income Taxes

At the end of this course students should be able to:

1. Describe the tax accounting methods and periods and financial accounting methods and periods that apply to revenue and expense recognition.
2. Compare and contrast financial accounting and tax accounting rules to identify common book-to-tax differences.
3. Utilize the U.S and international guidance for proper accounting and reporting for income taxes in a realistic and complex setting.
4. Describe the risks and objectives of an audit of the tax provision and tax footnote disclosure.
5. Organize and prepare tax provision schedules and communicate the related income tax footnote to financial statements.

ACCTG 659: Seminar in Taxation Topics – International Tax

At the end of this course students should be able to:

1. Identify and explain key US international tax concepts.

2. Apply international tax concepts.
3. Perform international tax calculations.
4. Explain the federal constitutional and statutory limitations on federal taxation, and be familiar with some major judicial and statutory authorities.
5. Draw supportable conclusions regarding tax issues by using research skills (including accessing and interpreting sources of authoritative support) to identify and evaluate issues.
6. Apply oral and written communication skills to high quality professional presentations and group discussions.

ACCTG 659: Seminar in Taxation Topics – Tax Practice, Procedure and Ethics

At the end of this course students should be able to:

1. Understand the IRS' broad ability to gather information from and about taxpayers and the means to obtain information that the IRS has regarding the practitioner and/or the client.
2. Awareness of the process by which the IRS selects returns for examination and know how to handle practical issues involving IRS examinations of your clients' tax returns.
3. Knowledge of the IRS' administrative appeals process and how to represent taxpayers during the appeals process.
4. Recognize the status of limitations on the assessment of tax and know how to use those limitations to the benefit of taxpayers.
5. Gain an understanding of the process by which federal taxes are assessed, the significance of assessment and how to deal with notices of proposed assessments.
6. Knowledge of the IRS' refund procedures, how a taxpayer may obtain a refund of tax previously paid and know how to avoid the problems and avail of the benefits that the statute of limitations on refunds may raise.
7. Discuss the practical issues involving civil and criminal penalties against taxpayers.
8. Understand California taxing agencies' collections and audit procedures.

ACCTG 660: Seminar in Accounting Theory

At the end of this course students should be able to:

1. Explain characteristics of the institutional environments in which financial reporting exists [DLO 5]
2. Describe definitions of value and estimate a company's value using the appropriate valuation model(s)
3. Build dynamic valuation models in Excel for financial reporting and analysis [DLO 5]
4. Use relevant research tools to evaluate professional accounting standards to determine the appropriate accounting treatment for complex financial reporting issues [DLOs 4 and 5]
5. Evaluate the significance of emerging financial accounting standards and issues [DLOs 1,4 and 5]
6. Communicate the results of professional accounting research and valuation analyses [DLO 1]

ACCTG 661: Seminar in International Accounting

At the end of this course students should be able to:

1. Describe the history of International Financial Reporting Standards (IFRS) and explain the IASB's Framework for the Preparation and Presentation of Financial Statements.
2. Discuss cultural influences on accounting and explain pros and cons of rules-based versus principles based accounting standards.
3. Describe the difficulties involved in fair value accounting versus historical cost accounting.
4. Evaluate the reasoning for different accounting treatments and discuss the concept of substance over form.
5. Name key differences between IFRS and US-GAAP.
6. Describe in detail the technical aspects and difficulties of adopting IFRS.
7. Explain the use of eXtensible Business Reporting Language (XBRL) and the conceptual differences between IFRS and U.S. XBRL Taxonomies.
8. Know certain core IFRS Standards in detail, such as IAS 1 (Presentation of Financial Statements), IAS 16 (Property, Plant and Equipment), IAS 18 (Revenue), IAS 36 (Impairment of Assets), IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), IAS 38 (Intangible Assets) and IFRS for Small and Medium Sized Companies (IFRS for SMEs).
9. Know the concepts of additional standards.
10. Collaborate effectively in groups to research and present topics on IFRS.
11. Research and solve new IFRS problems with the IFRS Official Pronouncements.

ACCTG 663: Financial Statement Analysis

At the end of this course students should be able to:

1. Measure the quality of financial statements by
 - a. investigating management's strategic accounting choices and
 - b. adjusting accounting numbers to improve the quality,
2. Analyze financial statements by
 - a. preparing analytical financial statements and
 - b. computing and interpreting financial ratios.
3. Write an analysis report for business decisions (e.g., loan, merger, strategic planning).

ACCTG 670: Seminar in Assurance Services

At the end of this course students should be able to:

1. Apply the fundamental concepts of audit/assurance services. (General objective)

2. Explain the economic consequences of-, and the demand for-, audit and assurance services, especially the effects of the Sarbanes–Oxley Act.
3. Describe the role and value of research studies in auditing.
4. Describe factors that affect audit performance and risk assessment.
5. Discuss and analyze problematic real-world situations so that you can better understand how to respond when faced with them in the future.
6. Describe and explain key ethical issues and ethical decisions that audit practitioners presently face.

ACCTG 673: Accounting Information Systems (AIS) Development

1. Model a database for an accounting information system.
2. Create database inquiries to assess and test transactions in an accounting information system, and analyze the query results to make recommendations.
3. Evaluate the strengths and weaknesses of a company’s business process transaction cycles in a database context.
4. Explain the systems development life cycle as it pertains to accounting information systems.
5. Configure (set up) a portion of an accounting information system with special focus on internal controls.
6. Describe electronic financial reporting filings with extensible business reporting language (XBRL).

ACCTG 675: Seminar in AIS Audit & Control

At the end of this course students should be able to:

1. Identify the major threats/risks associated with the implementation and operation of IT-based accounting information systems.
2. Evaluate alternative compliance frameworks for controlling IT-based accounting systems.
3. Recommend control processes that would mitigate IT-related risks.
4. Apply computer-assisted audit techniques to improve the effectiveness and efficiency of audit processes.
5. Present professional oral reports on AIS audit and control related topics.
6. Prepare professional written reports on AIS audit and control related topics.
7. Apply individual knowledge and skills to team decision making

ACCTG 680: Seminar in Managerial Accounting

At the end of this course students should be able to:

1. Gather, consolidate, and analyze accounting data to assist in management decision making.
2. Judge the merits of various analytical accounting tools and use them to inform decision making.

3. Analyze the economic consequences of various governmental laws and policies (e.g., environmental, antidumping, transfer pricing, etc.) on business decision making.
4. Present and defend a position.

ACCTG 681: Seminar in Regulation and Corporate Governance in Accounting

At the end of this course students should be able to:

1. Describe and contrast different corporate governance structures.
2. Explain how legal and political factors influence corporate governance.
3. Analyze corporate governance issues.
4. Present and defend a position.
5. Identify ethics issues.

ACCTG 790: Case Studies in Accounting Practice

At the end of the course students should be able to:

1. Demonstrate oral communication skills through high quality presentations and group discussions.
2. Write persuasively to communicate decision results.
3. Apply critical analytical thinking to identify and frame business problems for analysis.
4. Describe cultural, ethical, psychological, and regulatory factors that affect decision making in accounting practice.
5. Recommend appropriate actions to address real-world problems in accounting practice.

BA 625: Financial and Management Accounting

At the end of this course students should be able to:

1. Explain and illustrate information conveyed by financial statements and the linkages among the four financial statements.
2. Analyze and record business transactions and their associated effects on the financial statements
3. Analyze financial statements using financial analysis tools and techniques.
4. Use financial and nonfinancial information to make organizational control decisions and to evaluate organizational and management performance.
5. Anticipate how using financial and nonfinancial information for control and performance evaluation affects employees' incentives and actions.