

FST Learning Outcomes - Fall 2019
Concentration = Accounting (ACCT)

Course(s)	Learning Outcome (LO)	LO Description
ACCT-2010	CORE.ACCT.LO1	Explain fundamental accounting concepts, the elements of financial statements, and basic accounting vocabulary.
	CORE.ACCT.LO2	Explain and use the accounting equation in basic financial analysis and explain how the equation is related to the financial statements.
	CORE.ACCT.LO3	Prepare basic entries for business transactions and present the data in an accurate and meaningful manner.
	CORE.ACCT.LO4	Prepare basic financial statements and explain the articulation between the basic statements.
	CORE.ACCT.LO5	Prepare and interpret basic financial data.
	CORE.ACCT.LO6	Explain the issues of ethics in financial accounting reporting.
	CORE.ACCT.LO7	Explain the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity, and effectiveness of information systems.
ACCT-2020	CORE.ACCT.LO8	Explain the difference between financial and managerial accounting.
	CORE.ACCT.LO9	Explain the ability to calculate costs in a job order and a process cost accounting system and understand how the costs flow through the system.
	CORE.ACCT.LOA	Understand the types of costs and how they behave in order to calculate cost-volume-profit relationships.
	CORE.ACCT.LOB	Understand the types of budgets and be able to prepare many of the budgets.
	CORE.ACCT.LOC	Gain an understanding of management's decision-making process as it relates to product pricing, production, equipment replacement, etc.
ACCT-3110	MAJOR.ACCT.LO1	Recording Basic Transactions
	MAJOR.ACCT.LO2	Adjusting Entries
	MAJOR.ACCT.LO3	Balance Sheet Accounts and Classifications
	MAJOR.ACCT.LO4	Income Statement Format
	MAJOR.ACCT.LO5	Statement of Cash Flows
ACCT-3120	MAJOR.ACCT.LO6	Intermediate Accounting II
ACCT-3310	MAJOR.ACCT.LO7	Cost Accounting
ACCT-3510	MAJOR.ACCT.LO8	Tax
ACCT-4020	MAJOR.ACCT.LO9	Internal Controls
	MAJOR.ACCT.LOA	IT and IT Controls
	MAJOR.ACCT.LOB	Business Processes
ACCT-4240	MAJOR.ACCT.LOC	Purpose of an Audit
	MAJOR.ACCT.LOD	Audit Evidence and Assertions
	MAJOR.ACCT.LOE	Fraud
	MAJOR.ACCT.LOF	Internal Controls
	MAJOR.ACCT.LOG	Audit Reporting