

ACCOUNTING MAJOR

Mission

The Accounting Program strives to prepare students to assume roles as accounting professionals in society as well as provide them with a foundation for continued life-long learning.

Learning Goals

In addition to the learning goals established for all Scott College of Business majors, students graduating with a major in accounting will demonstrate the following knowledge and skills:

1. An understanding of generally accepted accounting principles and accounting theory that embodies the technical knowledge required for entry into the accounting professions.
 - 1.1 Students are able to describe the language and procedures associated with financial accounting.
 - 1.2 Students are able to comprehend cost accounting theory and concepts.
 - 1.3 Students are able to define the terminology of tax accounting.
 - 1.4 Students are able to identify audit and assurance concepts.
2. The ability to apply financial accounting, cost accounting, auditing, and taxation to address the information needs of organizations.
 - 2.1 Students are able to analyze, evaluate, and synthesize information for financial reporting.
 - 2.2 Students are able to analyze, evaluate, and synthesize information to solve cost accounting problems.
 - 2.3 Students are able to analyze information and apply tax principles to solve taxation problems
 - 2.4 Students are able to consider internal controls to evaluate information to form a basis for audit testing and conclusions
3. Competency in current technology relevant to the accounting profession.
 - 3.1 Students are able to comprehend fundamental technology concepts to determine threats to the reliability of accounting systems and applicable controls to mitigate risks.
 - 3.2 Students are able to build the structure for a database and develop forms, queries, and reports.
 - 3.3 Students are able to develop spreadsheets to evaluate and present accounting information.
 - 3.4 Students are able to execute business processes involved in an accounting cycle using integrated accounting software.
 - 3.5 Students are able to use generalized audit software to simulate audit processes.