



| Accounting Curriculum Map |   |          |  |
|---------------------------|---|----------|--|
|                           |   | ACCT 450 |  |
| LG 1.0                    | <b>An understanding of generally accepted accounting principles and accounting theory that embodies the technical knowledge required for entry into the accounting professions.</b> |          |  |
| 1.1                       | <i>Students are able to describe the language and procedures associated with financial accounting</i>   | P        |  |
| 1.2                       | <i>Students are able to define and identify cost accounting theory and concepts.</i>  |          |  |
| 1.3                       | <i>Students are able to define the terminology of tax accounting</i>  |          |  |
| 1.4                       | <i>Students are able to identify audit and assurance concepts.</i>  | P        |  |
| LG 2.0                    | <b>The ability to apply financial accounting, cost accounting, auditing, and taxation to address the information needs of organizations.</b>  |          |  |
| 2.1                       | <i>Students are able analyze, evaluate, and synthesize information for financial reporting.</i>   | p        |  |
| 2.2                       | <i>Students are able analyze, evaluate, and synthesize information to solve cost accounting problems.</i>   |          |  |
| 2.3                       | <i>Students are able to analyze information and apply tax principles to solve taxation problems</i>   |          |  |
| 2.4                       | <i>Students are able to plan an audit and assess the financial statements for the risk of material misstatement due to errors or fraud.</i>   |          |  |
| LG 3.0                    | <b>Competency in current technology relevant to the accounting profession</b>   |          |  |
| 3.1                       | <i>Students are able to determine threats to accounting systems and identify applicable controls to mitigate risks.</i>   |          |  |
| 3.2                       | <i>Students are to use applicable technology tools to evaluate and present accounting information.</i>  | P        |  |
| 3.3                       | <i>Students are able to execute business processes involved in an accounting cycle essential to using integrated accounting software.</i>   |          |  |
| 3.4                       | <i>Students are able to use generalized audit software to simulate audit processes.</i>   | P        |  |
|                           | I= Introduced   |          |  |
|                           | P= Practiced  |          |  |
|                           | D= Demonstrates Mastery   |          |  |
|                           | 9/6/2016  |          |  |