

SYLLABUS: ACCT 6301 – ACCOUNTING ANALYSIS

- Catalog Description:** A foundation in the fundamentals of financial and managerial accounting information designed for the planning, assessment, and control of business entities. Emphasizes the use of information for decision making. May not be taken for MPA credit.
- Prerequisite(s):** None. Students with 6 credit hours of undergraduate accounting should not take this course
- Course Objectives:**
- Understand what accounting information is.
 - Understand what accounting information discloses about a company.
 - Understand how accounting information is used in a company.
 - Use accounting information to describe company transactions and the overall financial position of a company.
 - Use accounting information to aid in problem-solving and decision-making for basic business enterprises.
- Current Textbook:** Textbook and/or selected readings and other materials are the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.
- Evaluation Process:** Evaluation is the responsibility of the instructor of record and will be specified on a semester-by-semester basis in the course syllabus.
- Required Course Content:** (Financial Accounting 2/3; Managerial Accounting 1/3)
- Introduction to financial statements
 - Concepts and principles used in financial statements
 - The vocabulary used in naming accounts
 - Use of publicly available financial statements to understand the profitability and financial position of companies
 - Current assets (cash, accounts receivable, inventory, investments)
 - Noncurrent assets (property, plant & equipment / accumulated depreciation, intangible assets and natural resources)
 - Liabilities (accounts payable, notes payable, bonds payable)
 - Equities (contributed capital and retained earnings)
 - Cost, volume and profit information to make decisions for a company
 - Be able to gather and interpret organization information to create cash and production budgets and evaluate performance against budgets
 - Standard costs and variance analysis to identify areas of concern within an organization
 - Time value of money to analyze information for use in capital

budgeting

Optional Course Content: Use current events to illustrate accounting relationships

Course Curriculum Coordinator: Dr. Shirley Davenport