Bemidji State University

ACCT 5100: Accounting Theory and Research

A. COURSE DESCRIPTION
   Credits: 3
   Lecture Hours/Week: 0
   Lab Hours/Week: 0
   OJT Hours/Week: *.*
   Prerequisites: None
   Corequisites: None
   MnTC Goals: None

   Selected contemporary and international issues in financial accounting, with an emphasis on reading and interpreting professional accounting literature to prepare financial statements according to generally accepted accounting principles (GAAP). This course is designed as an overview of professional literature on financial accounting for majors in professional accountancy. Also appropriate for controllers and others interested in the application of GAAP. Prerequisite(s): Accounting Bachelor's degree.

B. COURSE EFFECTIVE DATES: 08/06/2021 - Present

C. OUTLINE OF MAJOR CONTENT AREAS
   1. Contemporary and international issues in financial accounting
   2. Interpretation of the professional accounting literature, including GAAP standards, and applying the code to prepare financial statements.

D. LEARNING OUTCOMES (General)
   1. evaluate and critique contemporary issues in financial accounting. Describe these issues in papers and projects.
   2. evaluate and critique international issues in financial accounting. Describe these issues in papers and projects.
   3. analyze and interpret professional accounting literature to prepare financial statements according to generally accepted accounting principles.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies
   None

F. LEARNER OUTCOMES ASSESSMENT
   As noted on course syllabus

G. SPECIAL INFORMATION
   None noted