

North Hennepin Community College

ACCT 2300: Accounting Capstone

A. COURSE DESCRIPTION

Credits: 4

Lecture Hours/Week: *.*

Lab Hours/Week: *.*

OJT Hours/Week: *.*

Prerequisites:

This course requires all three of these prerequisites

ACCT 2111 - Financial Accounting

ACCT 2112 - Managerial Accounting

CIS 1220 - Decision Making Excel

Corequisites: None

MnTC Goals: None

This final capstone course in the accounting sequence is designed to extend and integrate your understanding of theoretical and practical issues in accounting, including the analytical and decision making processes for business enterprises. Further development of theoretical and practical issues from prerequisite courses and reinforcement of communication skills (writing, discussion, and presentation) are central elements of this course. This course will provide the student with the ability to enter the job market or transfer to a four year school with a good understanding of the accounting functions of a small business. Prerequisites: ACCT 2111, ACCT 2112 and CIS 1220 (or with instructor approval)

B. COURSE EFFECTIVE DATES: 01/01/2016 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Accounting theory and practice
Financial statement analysis
Critical thinking, problem solving and decision making through case studies
Written and oral communication
Business professional skills, current job market and related topics
Ethics and internal controls
Budgeting

D. LEARNING OUTCOMES (General)

1. Demonstrate an ability to complete the accounting cycle including the preparation of financial statements. (ELO # 1 & 2)
2. Analyze data and apply basic accounting concepts to *real life* accounting questions and problems utilizing written and verbal skills appropriate to the discipline. (ELO # 1 & 2)
3. Access and interpret data related to accounting procedures, laws, and best practices and use financial information effectively. ELO # 2, 3, & 4)
4. Analyze, discuss, and formulate solutions to accounting business problems. (ELO # 2 & 4)
5. Appropriately use basic mathematical skills (e.g., ratios, percentages) to solve accounting problems.(ELO # 2 & 4)
6. Evaluate professional responsibilities including ethical issues that may be encountered in the business environment. (ELO # 3 & 4)
7. Demonstrate proficiency in technology, including use of Microsoft Word, Excel and PowerPoint. (ELO #1)

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted