

# Bemidji State University

## ACCT 4217: Financial Accounting and Reporting (FAR)

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites: None

Corequisites: None

MnTC Goals: None

Concepts and standards for financial statements, typical items in financial statements, specific types of transactions and events, accounting and reporting for governmental agencies, and accounting and reporting for non-governmental and not-for-profit organizations. Course intended primarily for Certified Public Accountant candidates. Prerequisite: ACCT 3202. Might not be offered every year.

**B. COURSE EFFECTIVE DATES:** 08/25/2014 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Typical items of financial statements.
2. Types of transactions and events.
3. Governmental agency, non-governmental, and not-for-profit accounting and reporting.

### D. LEARNING OUTCOMES (General)

1. be able to analyze information and identify data relevant to financial accounting and reporting.
2. be able to communicate entity information and conclusions
3. be able to evaluate, analyze and process entity information for reporting in financial statements.
4. be able to formulate conclusions
5. be able to identify financial accounting and reporting methods and select those that are suitable.
6. be able to obtain and document information for use in financial statement presentations.
7. be able to perform calculations.
8. be able to present results in writing in a financial statement format or other appropriate format.

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

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted