



# Course Competency Report by Code

Code: C213

## Accounting for Decision Makers (C213)

Course of Study: C213 - Accounting for Decision Makers  
Course Level: Graduate  
Course Division: First Year Master's  
Discipline: Accounting  
Course Type:  
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3014.1.1	Financial Analysis	The graduate analyzes financial statements to evaluate company performance and makes recommendations.
3014.1.2	Controls and Regulations	The graduate analyzes internal corporate controls to determine their adequacy and compliance with legal and regulatory requirements.
3014.1.3	Cost Systems	The graduate uses economic cost concepts and activity-based costing (ABC) data to make cost-based decisions.
3014.1.4	Profit Planning	The graduate uses cost-volume-profit concepts and applies various analytical tools to improve company profit potential.
3014.1.5	Budgeting	The graduate uses budgeting tools for planning and control purposes, including analyzing cash flows to ensure adequacy of funds.