



Course Competency Report by Code

Code: C243

Advanced Financial Accounting (C243)

Course of Study: C243 - Advanced Financial Accounting
Course Level: Graduate
Course Division: First Year Master's
Discipline: Accounting
Course Type: One Assessment
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3023.1.1	Accounting for Business Combinations	The graduate applies generally accepted accounting principles (GAAP) as they relate to business combinations and parent/subsidiary relationships.
3023.1.2	Partnerships	The graduate accounts for partnerships, including formation, operations, and liquidations.
3023.1.3	International Accounting Issues	The graduate can account for hedging for foreign currency transactions and translate foreign currency financial statements.
3023.1.4	Reporting Requirements	The graduate explains reporting requirements for SEC, segment, and interim reporting.