



Course Competency Report by Code

Code: C248

Intermediate Accounting I (C248)

Course of Study: C248 - Intermediate Accounting I
Course Level: Undergraduate
Course Division: Upper Division Major
Discipline: Accounting
Course Type:
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3021.1.1	Accounting Standards	The graduate explains the scope and purpose of accounting standards.
3021.1.2	Conceptual Framework	The graduate uses the conceptual framework for accounting.
3021.1.3	Income Statement and Balance Sheet	The graduate prepares an income statement and balance sheet.
3021.1.4	Time Value of Money	The graduate applies the time value of money concept.
3021.1.5	Assets	The graduate accounts for assets.
3021.1.6	Liabilities	The graduate accounts for liabilities.