

CERTIFICATE IN FINANCIAL ACCOUNTING AND REPORTING

The Certificate in Financial Accounting and Reporting will increase the financial accounting related competence of College of Business students not in the accounting concentration. This certificate focuses on the preparation and analysis of financial statements under U.S. Generally Accepted Accounting Principles (GAAP).

Learning Objectives

Successful students will be able to:

1. Demonstrate how economic events are reflected in the balance sheet, income statement, and the statement of cash flows.
2. Discuss and apply the theory underlying generally accepted accounting principles (GAAP).
3. Identify and employ the criteria for the valuation, measurement, and disclosure of accounting transactions in accordance with GAAP and reporting alternatives that may exist.
4. Engage in high-level financial statement analysis.
5. Develop research and writing skills for a professional career in accounting.
6. Use Excel to solve accounting problems.
7. Discuss the role of ethics in financial reporting accounting.

Requirements Effective Fall 2026

Additional coursework may be required due to prerequisites.

Code	Title	Credits
Required Courses		
ACT 301	Financial Accounting and Applied Data Skills	3
ACT 311	Intermediate Accounting I	3
ACT 312	Intermediate Accounting II	3
ACT 411	Advanced Accounting	3
Program Total Credits:		12