

Winter 2024 (1/8/24-3/22/24)

Course Number	Course Name	Course Description	Course Outcomes/Goals
BA 211	Financial Accounting	Students will gain a basic understanding of how accounting is used by investors, managers, government agencies and others. Includes the study of transaction analysis with emphasis on accrual versus cash accounting and the preparation, interpretation and use of financial statements.	Analyze and interpret the effect of business/economic transactions on the financial accounting system.
BA 213	Managerial Accounting	The study of accounting continues from the perspective of management users, with emphasis on planning, performance evaluation and information needed for effective decision-making.	Calculate costs for goods produced and sold and services rendered using appropriate cost accounting system methods.

Spring 2024 (4/1/24-6/14/24)

BA 131	Intro to Business Computing	The use of Excel and its function as a tool in business applications, such as accounting, finance, business forecasting, and data visualization.	Analyze the use of technology by businesses to create competitive advantages, use of logistics and sharing information with consumers and employees.
BA 317	Intermediate Accounting I	Study of major accounting principles; summary of accounting process; revenue and expense recognition; balance sheet and income statement; concepts in the valuation of all current assets.	Compute Time Value of Money calculations.

Summer 2024 (6/24/24-8/2/24)

BA 318	Intermediate Accounting II	Concepts in the valuation of both short-term and long-term liabilities; contingencies; recording and adjusting plant assets; long-term assets and intangible assets; stockholders equity transactions.	Compute: Inventory valuation, PPE valuation, Depreciation calculations using a variety of methods, Time Value calculations of long-term liabilities.
BA 445	Forensic Accounting	Students will learn to analyze and interpret the effect of application of financial facts as they pertain to legal situations, as well as explain the function and importance of the prevention, detection and investigation of fraud.	Student will be able to identify the specific requirements of a forensic accounting engagement

Fall 2024 (9/30/24-12/13/24)

BA 315	Financial Management	Basic processes, principles, tools and concepts of finance. Topics include financial analysis, financial forecasting, profit planning, budgeting, working capital management and capital budgeting. Course also covers the basics of financial markets, institutions and sources of supply of different types of funds available to a firm.	Students will gain proficiency in using spreadsheets for financial analysis; demonstrate understanding and interpretation of financial statements; and gain aptitude in calculating present value and other financial calculations.
BA 450	State & Local Government Accounting	Policy analysis of government expenditures, taxes and intergovernmental fiscal relations; the role of government in the economy and policy analysis; the division of functions and revenues between state and local governments; revenues, expenditures and indebtedness of these governments; analysis of state and local tax structures; application to study of the Oregon system.	Introduces the basic concepts for the use of accounting theories and principles in policy analysis of government expenditures, taxes and intergovernmental fiscal relations. Students will learn to analyze and interpret the effect of application of financial facts and reporting as they pertain to entities. Students will learn appropriate quantitative methods to interpret and analyze financial information for accountability considerations.