

# ACCOUNTING, CERTIFICATE

## LEARNING OUTCOMES

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1. Understand the proper presentation, measurement, and reporting financial statement elements and transactions, and the use of financial statement information for analysis purposes.
2. Understand that financial and nonfinancial information serves numerous purposes in an organization, especially in relation to facilitating and influencing decisions.
3. Document, evaluate, and recommend improvements to basic accounting information systems used to control processes and communicate information to be used in financial reporting.
4. Understand the objective of taxes applicable at the federal level, and apply a framework for integrating income tax planning into accounting and business transactions as a foundation for structuring tax efficient business transactions.
5. Gain technical knowledge about how to perform a high-quality audit, and gain familiarity with how independence, objectivity, professional skepticism, and ethical behavior contribute to a high-quality.