

# Accounting (ACCT)

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## Accounting (ACCT) Courses

### ACCT 5001 [0.25 credit]

#### Financial Accounting

Fundamentals of financial accounting. Techniques used to measure business transactions, preparation of financial statements, recording and valuation of assets, liabilities and equities.

Precludes additional credit for BUSI 5004 (no longer offered).

### ACCT 5002 [0.25 credit]

#### Managerial Accounting

Fundamentals of managerial accounting and control. Techniques for management decision-making, planning, and control including cost-volume-profit analysis, product costing, variance analysis, relevant costing, transfer pricing and the balanced scorecard.

Precludes additional credit for BUSI 5005 (no longer offered).

Prerequisite(s): ACCT 5001.

### ACCT 5011 [0.25 credit]

#### Financial Statement Analysis

A user-oriented approach to the study of financial statements. The role of the financial statements and the annual report in the financial reporting process, using ratio analysis to analyze firm performance and make forecasts of future performance.

Precludes additional credit for BUSI 5000 (no longer offered).

Prerequisite(s): ACCT 5001 ACCT 5002 and FINA 5502.

### ACCT 5012 [0.25 credit]

#### Performance Measurement and Control

Efficacy and efficiency of corporate strategies. Design and use of performance measurement systems from an organizational integrated systems view. Balanced scorecard, activity-based management, and other performance measurement and control systems.

Precludes additional credit for BUSI 5000 (no longer offered).

Prerequisite(s): ACCT 5001 AND ACCT 5002.

### ACCT 5013 [0.25 credit]

#### Public Sector and NGO Accounting

Governmental and NGO accounting principles, practices, and unique financial reporting requirements. Comparison with private sector financial reporting and performance evaluation.

Prerequisite(s): ACCT 5001 and ACCT 5002.

### ACCT 5014 [0.25 credit]

#### Financial Corporate Governance and Accountability

Corporate governance functions including management and controllership, boards of directors, auditors, security commissions and the control of enterprise-wide risk management. Historical development and evaluation of current practices, including Sarbanes Oxley and its implications.

Prerequisite(s): ACCT 5001 and ACCT 5002.

### ACCT 5020 [0.5 credit]

#### Intermediate Financial Accounting

Concepts, methods and uses of financial accounting information, including an in-depth examination of the preparation and analysis of the financial statements of publicly traded and privately owned entities.

Prerequisite(s): successful completion of ACCT 5001, ACCT 5002, FINA 5501 and FINA 5502.

### ACCT 5021 [0.5 credit]

#### Advanced Financial Accounting

The preparation and analysis of advanced financial accounting topics including pensions, earnings per share, leases, business combinations, taxation and foreign currency.

Prerequisite(s): ACCT 5001 and ACCT 5002, ACCT 5020, FINA 5501 and FINA 5502.

### ACCT 5022 [0.5 credit]

#### Intermediate Management Accounting

Cost and managerial accounting topics in business decision making, including product and process costing, cost behavior analysis, differential costing, contribution margin analysis and decision analysis under uncertainty.

Prerequisite(s): ACCT 5001, ACCT 5002, FINA 5501 and FINA 5502.

### ACCT 5023 [0.5 credit]

#### Advanced Management Accounting

Advanced topics in cost and managerial accounting, including budgeting, capital budgeting, standard cost systems, transfer pricing and performance evaluation of managers, organizations and strategy implementation.

Prerequisite(s): ACCT 5001, ACCT 5002, ACCT 5022 and FINA 5502.

**Summer session:** some of the courses listed in this Calendar are offered during the summer. Hours and scheduling for summer session courses will differ significantly from those reported in the fall/winter Calendar. To determine the scheduling and hours for summer session classes, consult the class schedule at [central.carleton.ca](http://central.carleton.ca)

Not all courses listed are offered in a given year. For an up-to-date statement of course offerings for the current session and to determine the term of offering, consult the class schedule at [central.carleton.ca](http://central.carleton.ca)