Gonzaga Accounting Program Objectives



Mission Statement

To develop ethical graduates highly qualified for professional careers in accounting and allied financial services positions in public accounting, corporate and other organizations. Our programs will be characterized by rigorous curricula offered in a personalized learning environment; to advance knowledge and application of accounting theory and practice our high quality faculty will be involved in a complementary mix of research and contributions to professional practice.

Undergraduate Accounting Major

Goal 1

Students will develop appropriate technical knowledge across the five major areas of the accounting discipline.

Objectives

- 1. Students will demonstrate an understanding of intermediate level financial accounting and reporting concepts.
- 2. Students will demonstrate an understanding of intermediate level cost/managerial accounting concepts.
- 3. Students will demonstrate an understanding of accounting information systems.
- 4. Students will demonstrate an understanding of the principles of individual taxation.
- 5. Students will demonstrate an understanding of the principles of auditing.

Goal 2

Students will exhibit an understanding of ethical conduct in a global and diverse professional environment.

Objectives

- 1. Students will be able to identify the relevant ethical issues in a business situation.
- 2. Students will be able to identify alternate possible decisions and respective impacts.
- 3. Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
- 4. Students will be able to offer an ethically informed and justified solution to business problems.

Goal 3

Students will exhibit the ability to communicate technical information to clients and other professionals in a clear and effective manner.

Objectives

- 1. Students will be able create well-written letters to clients detailing specific conclusions in hypothetical client scenarios.
- 2. Students will be able to document technical conclusions resulting from analysis of professional standards and/or tax law in the form of memoranda to the file.

Master of Accountancy Program

Goal 1

MAcc students will exhibit an understanding of the current and evolving authoritative standards for financial accounting, auditing, or taxation, as appropriate for a graduate level program.

Objectives

- 1. Students in the professional accounting track will demonstrate an understanding of the theoretical underpinnings of selected financial accounting and reporting standards, as well as an understanding of the forces that shape the standard setting process.
- 2. Students will demonstrate an understanding of various major areas of taxation such as corporate taxation, partnership taxation, and estate and gift taxation.
- 3. Students will demonstrate an understanding of current audit standards.

Goal 2

Students will exhibit an understanding of the ethical framework for accountants working in a professional environment.

Objectives

- 1. Students will be able to identify the relevant ethical issues in a business situation.
- 2. Students will be able to identify alternate possible decisions and respective impacts.
- 3. Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
- 4. Students will be able to offer an ethically informed and justified solution to business problems.

Goal 3

Students will perform professional practice research in financial accounting, audit, or taxation, and communicate such research in an appropriate and professional manner.

Objectives

- 1. Students will demonstrate the ability to successfully utilize the technological tools necessary to perform professional research.
- 2. Students will demonstrate professional presentation skills necessary to communicate technical information and conclusions effectively.
- 3. Students will demonstrate the ability to communicate the results of their research to clients and other professionals in the form most appropriate for the given scenario.