

MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE

COURSE OUTLINE

DEPT. ACCT

COURSE NUMBER: 2130

NUMBER OF CREDITS: 2

Lecture: 2 Lab: 0 OJT 0

Course Title:

Intermediate Accounting III

Catalog Description:

Intermediate Accounting III applies accounting theory and concepts with an analysis of the influence on financial accounting by various boards, associations, and governmental agencies.

Prerequisites or Necessary Entry Skills/Knowledge:

ACCT 2101

FULFILLS MN TRANSFER CURRICULUM AREA(S)

Goal 1: Communication: ____ by meeting the following competencies:

Goal 2: Critical Thinking: ____ by meeting the following competencies:

Goal 3: Natural Sciences: ____ by meeting the following competencies:

Goal 4: Mathematics/Logical Reasoning: ____ by meeting the following competencies:

Goal 5: History and the Social and Behavioral Sciences: ____ by meeting the following competencies:

Goal 6: The Humanities and Fine Arts: ____ by meeting the following competencies:

Goal 7: Human Diversity: ____ by meeting the following competencies:

Goal 8: Global Perspective: ____ by meeting the following competencies:

Goal 9: Ethical and Civic Responsibility: ____ by meeting the following competencies:

Goal 10: People and the Environment: ____ by meeting the following competencies:

Topics to be Covered

Investments in debt and equity securities

Pensions

Leases

Income tax considerations

Earnings per share

Diluted earnings per share

Derivatives

Contingencies

Business segments

Student Learning Outcomes

Summarize and apply accounting concepts to earnings per share

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| Describe of debt and equity investments |
| Discuss lease and pension activities |
| Prepare, interpret and analyze financial statements |
| Explain personal, social, professional, and work ethics relating to accounting practice |

Is this course part of a transfer pathway: Yes No

Revised Date: September, 2020