

MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE

COURSE OUTLINE

DEPT. ACCT

COURSE NUMBER: 2101

NUMBER OF CREDITS: 2

Lecture: 2 Lab: 0 OJT 0

Course Title:

Intermediate Accounting II

Catalog Description:

Intermediate Accounting II explains and examines accounting theory and concepts.

Prerequisites or Necessary Entry Skills/Knowledge:

ACCT 2100

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

Plant assets

Long-term investments

Liabilities

Debt financing

Owner's equity

Retained earnings

Dividends

Financial analysis

Student Learning Outcomes

Discuss noncurrent assets, acquisitions, and disposal

Compute and record depreciation and amortization
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Describe debt equity

Record debt equity and financing and financing transactions

Prepare a properly classified statement of cash flows.
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Is this course part of a transfer pathway: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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Revised Date: September, 2020