MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE COURSE OUTLINE

DEPT. ACCT **COURSE NUMBER: 2100** NUMBER OF CREDITS: 4 Lecture: 4 Lab: 0 OJT 0 **Course Title:** Intermediate Accounting I **Catalog Description:** Intermediate Accounting I introduces 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: BUS2202 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** Preparation and analysis of properly classified financial statements, cash components, receivables, and inventories. **Student Learning Outcomes** Discuss standards of accounting and accounting principles Define and apply GAAP to accounting cycle Analyze and interpret financial statements for various business entities Demonstrate the ability to apply different inventory valuations

Develop a sense of personal, social, professional, and work ethics

Is this course part of a transfer pathway:	Yes	No	\boxtimes	
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Revised Date: September, 2020