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

<table>
<thead>
<tr>
<th>Plant assets</th>
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<tr>
<td>Long-term investments</td>
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<td>Liabilities</td>
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<tr>
<td>Debt financing</td>
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<td>Owner’s equity</td>
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<tr>
<td>Retained earnings</td>
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<tr>
<td>Dividends</td>
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<td>Financial analysis</td>
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</table>

### Student Learning Outcomes

- Discuss noncurrent assets, acquisitions, and disposal
- Compute and record depreciation and amortization
- Describe debt equity
- Record debt equity and financing and financing transactions
- Prepare a properly classified statement of cash flows.

### Is this course part of a transfer pathway:  

- Yes  ☐  
- No  ☒  

Revised Date: September, 2020