MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE
COURSE OUTLINE

Faculty members are required to have the outline submitted to the Academic Affairs Office. The course outline is the form used for approval of new courses by the Academic Affairs and Standards Council.

DEPT. ACCT COURSE NUMBER: 2100

NUMBER OF CREDITS: 4 Lecture: 4 Lab: 0 OJT 0

Course Title: Intermediate Accounting I

Catalog Description:
This course is a comprehensive study of 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

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<tr>
<td>1.</td>
<td>Discuss standards of accounting and accounting principles</td>
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<td>2.</td>
<td>Define and apply GAAP to accounting cycle</td>
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<td>3.</td>
<td>Analyze and interpret financial statements for various business entities</td>
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<td>4.</td>
<td>Demonstrate the ability to apply different inventory valuations</td>
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<td>5.</td>
<td>Develop a sense of personal, social, professional, and work ethics</td>
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Is this course part of a transfer pathway: Yes ☐ No ☒

Revised Date: September, 2020