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:** 2130

**NUMBER OF CREDITS:** 2 Lecture: 2 Lab: 0 OJT 0

<table>
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<tr>
<th>Course Title:</th>
<th>Intermediate Accounting III</th>
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**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:**
ACCT2101

**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**

1. Summarize and apply accounting concepts to earnings per share
2. Describe of debt and equity investments
3. Discuss lease and pension activities
4. Prepare, interpret and analyze financial statements
5. 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