Course Title:
Intermediate Accounting III

Catalog Description:
Intermediate Accounting III applies 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:
ACCT 2101

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
<table>
<thead>
<tr>
<th><strong>Student Learning Outcomes</strong></th>
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<tbody>
<tr>
<td>Summarize and apply accounting concepts to earnings per share</td>
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<tr>
<td>Describe of debt and equity investments</td>
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<tr>
<td>Discuss lease and pension activities</td>
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<tr>
<td>Prepare, interpret and analyze financial statements</td>
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<tr>
<td>Explain personal, social, professional, and work ethics relating to accounting practice</td>
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| **Is this course part of a transfer pathway:** | Yes ☐ | No ☒ |