COURSE OUTLINE

Faculty is 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

COURSE TITLE: Intermediate Accounting III

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.

AUDIENCE: Students who have completed Intermediate Accounting I and II.

FULFILLS MN TRANSFER CURRICULUM AREA(S) (Leave blank if not applicable)
Area: by meeting the following competencies:
Area: by meeting the following competencies:
Area: by meeting the following competencies:

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE: ACCT 2101

LENGTH OF COURSE: One semester

THIS COURSE IS USUALLY OFFERED:
Every other year ☐  fall ☐  spring ☐  summer ☐  undetermined ☑

Four goals are emphasized in course at Minnesota West Community & Technical College:

1) ACADEMIC CONTENT: The academic objectives of this course are:
2) 
   a. The students will gain an understanding of accounting theory and application of GAAP concepts.
   b. 

3) THINKING SKILLS: This course will help students improve the effectiveness of their thinking skills through: The student will analyze a variety of business transactions to determine proper treatment using GAAP and in terms of the impact upon the financial statements.
   a. 
b. Students will be expected to interact during meetings and in learning projects. Students will also be expected to prepare written assignments and reports.

5) HUMAN DIVERSITY: This course will help students recognize, understand, and appreciate human diversity through:
   a. The text, classroom discussion, and assignments will provide the students an opportunity to incorporate human diversity into this course.

TOPICS TO BE COVERED: This course covers the accounting concepts and theory applicable to corporate and proprietorship organizations. Topics to be covered include: investments in debt and equity securities, pensions, leases, income tax considerations, earnings per share, diluted earnings per share, derivatives, contingencies and business segments.

LIST OF EXPECTED COURSE OUTCOMES:
1. Summarize and apply accounting concepts to earnings per share.
2. Demonstrate an understanding of debt and equity investments.
3. Demonstrate an understanding of lease and pension activities.
4. Prepare, interpret and analyze financial statements.
5. Develop a sense of personal, social, professional, and work ethics.

LEARNING/TEACHING TECHNIQUES used in the course are:
- Collaborative Learning
- Student Presentations
- Creative Projects
- Lecture
- Demonstrations
- Lab

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:
- Reading
- Oral Presentations
- Textbook Problems
- Group Problems
- Tests
- Worksheets
- Papers
- Individual Projects
- Collaborative Projects
- Portfolio
- Term Paper
EXPECTED STUDENT LEARNING OUTCOMES: 1. Ability to communicate well.
2. Ability to work independently or as a member of a team.
3. Ability to solve problems.
4. Display professional attitude and behavior.
5. Awareness of global business environment.
6. Awareness of diversity in the workplace.

The information in this course outline is subject to revision

To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.

Veteran Services: Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will make every effort to work with the student to identify adjusted timelines. If you are a veteran, please contact the Minnesota West Veterans Service Office.

This document is available in alternative formats to individuals with disabilities by contacting the Student Services Advisor or by calling 800-658-2330 or Minnesota Relay Service at 800-627-3529 or by using your preferred relay service.

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