# Intermediate Accounting II

**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:**
  - Competency: 

- **Goal 2: Critical Thinking:**
  - Competency: 

- **Goal 3: Natural Sciences:**
  - Competency: 

- **Goal 4: Mathematics/Logical Reasoning:**
  - Competency: 

- **Goal 5: History and the Social and Behavioral Sciences:**
  - Competency: 

- **Goal 6: The Humanities and Fine Arts:**
  - Competency: 

- **Goal 7: Human Diversity:**
  - Competency: 

- **Goal 8: Global Perspective:**
  - Competency: 

- **Goal 9: Ethical and Civic Responsibility:**
  - Competency: 

- **Goal 10: People and the Environment:**
  - Competency: 

**Topics to be Covered**

- Plant assets
- Long-term investments
- Liabilities
- Debt financing
- Owner's equity
- Retained earnings
- Dividends
- Financial analysis

**Student Learning Outcomes**

- Discuss noncurrent assets, acquisitions, and disposal
<table>
<thead>
<tr>
<th>Compute and record depreciation and amortization</th>
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<tbody>
<tr>
<td>Describe debt equity</td>
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<td>Record debt equity and financing and financing transactions</td>
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<td>Prepare a properly classified statement of cash flows.</td>
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**Is this course part of a transfer pathway:** Yes ☐ No ☒

Revised Date: September, 2020