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
- Earnings per share
- Diluted earnings per share
- Derivatives
- Contingencies
- Business segments

Student Learning Outcomes
- Summarize and apply accounting concepts to earnings per share
Describe of debt and equity investments
Discuss lease and pension activities
Prepare, interpret and analyze financial statements
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