SECTION HEADING

ACCT 2130: Intermediate Accounting III

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.

Credits

2

Prerequisite

ACCT 2101

Corequisite

None

Topics to be Covered

1. Investments in debt and equity securities

2. Pensions

3. Leases

4. Income tax considerations

5. Earnings per share

6. Diluted earnings per share

7. Derivatives

8. Contingencies

9. Business segments

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

Credit Details

Lecture: 2

Lab: 0

OJT: 0

MnTC Goal Area(s): None