

Minnesota State University Moorhead

ACCT 332: Intermediate Accounting III

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: *.*

OJT Hours/Week: *.*

Prerequisites:

This course requires the following prerequisite
ACCT 331 - Intermediate Accounting II

Corequisites: None

MnTC Goals: None

This third course in the intermediate sequence covers the topics of accounting for income taxes, pensions and other post-retirement benefits, shareholders' equity, share-based compensation and earnings per share, and the statement of cash flows. Students will also conduct FASB research using the Financial Accounting Standards Board online codification database.

B. COURSE EFFECTIVE DATES: 02/01/2015 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

D. LEARNING OUTCOMES (General)

1. Analyze and apply the Financial Accounting Standard Boards online codification database to conduct financial accounting research.
2. Comprehend and analyze accounting for and the financial statement effect of transactions that impact shareholders equity.
3. Comprehend, analyze and evaluate accounting for and the financial statement effect of changes in accounting principles, change in accounting estimates, changes in accounting entities and correction of accounting errors.
4. Comprehend, analyze and evaluate accounting for and the financial statement effect of deferred tax liabilities and assets relating to temporary differences between accounting income and taxable income.
5. Comprehend, analyze and evaluate accounting for and the financial statement effect of share-based compensation and earnings per share.
6. Comprehend, analyze and evaluate accounting for pensions and other post-retirement benefits.
7. Comprehend, analyze and evaluate transactions that affect the statement of cash flows and preparation of this financial statement.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted