

Inver Hills Community College

ACCT 0310: Financial Reporting (Metro State Univ Course)

A. COURSE DESCRIPTION

Credits: 4

Lecture Hours/Week: *.*

Lab Hours/Week: *.*

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

This first course in a two-part financial reporting sequence provides for the preparation and understanding of financial information. Topics include: financial accounting theory and practice; official pronouncements of generally accepted accounting principles (GAAP) and conceptual statements; financial statement preparation and analysis; revenue and expense recognition; accounting for assets and current liabilities; non-current liabilities and stockholder equity; and financial statement disclosures.

B. COURSE EFFECTIVE DATES: 08/25/2003 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

None

D. LEARNING OUTCOMES (General)

None

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

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted