

Minnesota State University Moorhead

ACCT 332: Intermediate Accounting III

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites: None

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

1. Income taxes
2. Pensions and other post retirement benefit plans
3. Shareholders equity
4. Share-based compensation and earnings per share
5. Statement of cash flows

D. LEARNING OUTCOMES (General)

1. Evaluate, measure, apply, and analyze deferred tax liabilities and assets relating to temporary differences between accounting income and taxable income.
2. Evaluate, measure, apply, and analyze pensions and other post-retirement benefits.
3. Evaluate, measure, apply, and analyze shareholders equity.
4. Evaluate, measure, apply, and analyze accounting principles, change in accounting estimates, changes in accounting entities and correction of accounting errors.
5. Evaluate, measure, apply, and analyze share-based compensation and earnings per share.
6. Evaluate, measure, apply, and analyze 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