

# Bemidji State University

## ACCT 3202: Intermediate Accounting II

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:

This course requires the following prerequisite  
ACCT 3201 - Intermediate Accounting I

Corequisites: None

MnTC Goals: None

A detailed study of the statement of cash flows plus several complex financial accounting topics.  
Prerequisite: ACCT 3201 and BUAD 2280.

**B. COURSE EFFECTIVE DATES:** 09/30/2005 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Current Liabilities and Contingencies
2. Long-Term Liabilities
3. Stockholders' Equity
4. Dilutive Securities and Earnings per Share
5. Accounting for Income Taxes
6. Accounting for Pensions and Postretirement Benefits
7. Accounting for Leases

### D. LEARNING OUTCOMES (General)

1. be able to account for current and long-term liability transactions.
2. be able to account for equity transactions including issuance of common and preferred shares and dividend transactions
3. be able to calculate basic and diluted earnings per share
4. be able to account for income taxes
5. be able to account for pension and postretirement benefits
6. be able to account for leases

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

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted