



ACC 202: Intermediate Accounting II

This course studies stockholders' equity, contributed capital, treasury stock, retained earnings, dilutive shares and earnings per share, investments, revenue recognition, income taxes, pensions and post-retirement benefits, statement of cash flows, full disclosure in financial reporting, and basic financial statement analysis. Prerequisite: ACC 201 with C or better or permission of department chair. Three class hours a week.

Course Student Learning Outcomes

1. Define and discuss terms used in contemporary accounting. 2. Explain the functional role of accounting and its impact on the success of an organization. 3. Define ethics as it relates specifically to accounting as well as to business and to general society. 4. Explain the accounting procedures for issuing shares of stock as well as accounting for stock dividends and stock splits. 5. Compute EPS for simple and complex capital structures. 6. Describe the accounting for stock compensation plans under GAAP. 7. Identify differences between pretax financial and taxable income.

Credits: 3

Program: Accounting