



Course Competency Report by Code

Code: C249

Intermediate Accounting II (C249)

Course of Study: C249 - Intermediate Accounting II
Course Level: Undergraduate
Course Division: Upper Division Major
Discipline: Accounting
Course Type: One Assessment
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3022.1.1	Stockholder Equity	The graduate accounts for stockholders' equity
3022.1.2	Investments	The graduate accounts for investments.
3022.1.3	Revenue Recognition	The graduate accounts for revenue.
3022.1.4	Income Taxes	The graduate accounts for income taxes.
3022.1.5	Pensions and Post-Retirement Benefits	The graduate accounts for pensions and post-retirement benefits.
3022.1.6	Leases	The graduate accounts for leases.
3022.1.7	Accounting Changes and Error Analysis	The graduate accounts for accounting changes and performs error analysis.
3022.1.8	Cash Flow Statements	The graduate prepares a statement of cash flows.
3022.1.9	Financial Statement Analysis	The graduate analyzes financial statements.
3022.1.10	Financial Reporting	The graduate explains full disclosure financial reporting.