Course Syllabus

Department: Business

Date: October 21, 2015

I. Course Prefix and Number: ACC 201

   Course Name: Intermediate Accounting I

   Credit Hours and Contact Hours: 4 Credit Hours and 4 Contact Hours

   Catalog Description including pre- and co-requisites: supporting data required for grade prerequisite of ‘C’ or higher.

   Stresses a broader application of accounting principles. Theory is emphasized as it relates to valuation and changes in the financial position and operations of the business entity. Problems and cases are studied as they relate to generally accepted accounting principles. Prerequisite: ACC 102. Or, an A- or better in ACC 101 and co-requisite ACC102.

   Relationship to Academic Programs and Curriculum including SUNY Gen Ed designation if applicable:

   Required Course for the AAS Accounting program. Business electives in others.

II. Course Student Learning Outcomes: State the student learning outcome(s) for the course (e.g. Student will be able to identify…)

   1. Students will be able to identify current issues in the accounting profession.
   2. Students will be able to construct a complete set of financial statements
   3. Students will be able to identify and account for business transactions.
   4. Students will demonstrate the ability to apply present and future value concepts to accounting transactions.
   5. Students will be able to identify and explain issues in the Conceptual Framework as set forth by the Financial Accounting Standards Board.

   College Learning Outcomes Addressed by the Course: (check each College Learning Outcome addressed by the Student Learning Outcomes)

   X writing       X computer literacy
   ☑ oral communications   X ethics/values
   X reading        ☐ citizenship
III. Assessment Measures (Summarize how the college and student learning outcomes will be assessed): For each identified outcome checked, please provide the specific assessment measure.

<table>
<thead>
<tr>
<th>List identified College Learning Outcomes(s)</th>
<th>Specific assessment measure(s)</th>
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</thead>
<tbody>
<tr>
<td>Writing</td>
<td>Student will complete a number of case studies.</td>
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<tr>
<td>Ethics/Values</td>
<td>Case Studies, Essays and Exams</td>
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<tr>
<td>Reading</td>
<td>Exams</td>
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<tr>
<td>Mathematics</td>
<td>Exam (Problem Solving)</td>
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<tr>
<td>Critical Thinking</td>
<td>Exam (Problem Solving), Case Studies</td>
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<td>Global Concerns</td>
<td>Exams and case Studies relating to International standards.</td>
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<td>Computer Literacy</td>
<td>Graded Homework Assignments.</td>
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<tr>
<td>Information Resources</td>
<td>Case Studies requiring research.</td>
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IV. Instructional Materials and Methods

Types of Course Materials:

Textbook, publisher’s website, internet and library resources

Methods of Instruction (e.g. Lecture, Lab, Seminar …):

Lecture with embedded labs

V. General Outline of Topics Covered:
1. The Development and Environment of Financial Accounting
2. Framework of Accounting Theory and Practice
3. The Accounting Cycle
6. Compound Interest and an Introduction to Accounting Measurement of Future Cash Flows
7. Cash and Temporary Investments
8. Current Receivables
9. Inventories - Basic Concepts and Measurement Procedures
10. Inventory Measurement - Estimation procedures
11. Plant, Property, and Equipment
12. Depreciation and Depletion
13. Intangibles Impairment and Other Assets