



COURSE INFORMATION SHEET

Note: If a more detailed, instructor/section-specific course information sheet is required, please contact the department.

DEPARTMENT:

Business Administration/Economics

COURSE:

ACC210 INTERMEDIATE ACCOUNTING I

COURSE DESCRIPTION:

A more analytical treatment of accounting theory and practice, with a review and amplification of basic procedures. Topics include cash, receivables, inventories, plant assets, intangible assets, current and contingent liabilities, long-term debt and financial statement presentation and disclosure. 4 Class Hours, 4 Credits.

COURSE PREREQUISITES:

ACC 102 with a minimum grade of C or higher.

COURSE LEARNING OUTCOMES:

1. Identify the major organizations involved in the standard-setting process.
2. Explain the financial reporting issues that face the accounting profession today.
3. Define generally accepted accounting principles (GAAP).
4. Explain the four parts of the GAAP conceptual framework.
5. Perform each step of the accounting cycle.
6. Prepare general-purpose financial statements such as a multiple-step income statement, classified balance sheet, retained earnings statement, or statement of cash flows, following GAAP concepts.
7. Solve accounting problems using time value of money concepts.
8. Explain reporting issues for cash, receivables, inventory, plant assets, or intangible assets.