

ACCT 351 Intermediate Accounting I – Syllabus

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Office Hours: M, W 10:00-11:00, 12:30-2:00
 T, R 9:30-11:30
 F 10:00-11:00
 Open door policy and by appointment

Overview

Intermediate Accounting I is a required course for the Accounting and Financial Management major. The courses major themes include financial theory and the reporting of financial statements and related disclosures, and evaluation of current issues and practices related to asset valuation.

Course Objectives – Upon completion of this course students should be able to:

- Understand the evolution of the financial accounting environment and how financial information influences decision makers in the capital market.
- Understand the accounting process and how that relates to the financial information that is ultimately presented.
- Understand and analyze a set of financial statements using analytical tools and critical thinking skills and communicate conclusions in both an oral and written fashion
- Discuss current accounting and ethical issues, and research relevant information to support the discussion.

Required Text: Intermediate Accounting (Fifth Edition); McGraw-Hill Irwin

Requirements:

- Attendance and Participation - Students will be required to attend class and actively participate. One unexcused absence is allowed per 12-week semester. After that, points will be deducted from the student's cumulative grade.
- Homework – Students will be given reading assignments to be completed prior to the discussion of the assigned chapter in class. Students will also be given homework from the text, as well as small research assignments to hand-in. Unless otherwise stated, all homework assignments are to be completed on an individual basis.
- Exams – There will be 3 exams which can cover any items from the text or other outside resources used in classroom lectures/discussions. The majority of exams will be essay format.
- Extra credit – Students may provide answers to “Parking Lot” questions on the following day of class for extra credit.

Grading – Students’ grades will be based on the following break-down:

Exams	70%
Homework	25%
Participation	5%

<u>LETTER GRADE</u>	<u>PERCENTAGE RANGE</u>
A	96-100%
A-	90-95
B+	86-89
B	83-85
B-	80-82
C+	76-79
C	73-75
C-	70-72
D+	66-69
D	63-65
D-	60-62

All assignments must be turned in on time. Credit will be deducted for late assignments.

Sakai – All assignments, power point slides, articles, and additional resources will be available on Sakai.

Internet sources – The following online sources will be helpful for this course:

www.mhhe.com/spiceland5e textbook website
www.fasb.org FASB homepage

Academic Honesty - Academic misconduct, cheating, plagiarism, and the usual litany will result in a referral to the Associate Dean. Category 2 plagiarism cases will result in a zero on that assignment. **A case of Category 1 plagiarism can result in an F for this course.** Students are required to read campus policy on academic honesty (found in the student handbook)

Disclaimer – Any portion of the syllabus and/or course schedule is subject to change at the instructor’s discretion.