COURSE INFORMATION FORM

DISCIPLINE: Business Administration

COURSE TITLE: Intermediate Accounting I

CR. HR: 3  LAB HR: 3  CLIN/INTERN HR: 0  CLOCK HR: 0

CATALOG DESCRIPTION
Practice and application of financial reporting accounting in accordance with the generally accepted accounting principles. Includes financial statements and related disclosures, asset measurement, income determination, valuation of liabilities and investments.

PREREQUISITES
BSAD 102

EXPECTED STUDENT OUTCOMES IN THE COURSE
Upon completion of this course, the student will be able to:
1. Describe the environment of Financial Reporting.
2. Generate financial statements and proper disclosures.
3. Evaluate the strengths and weaknesses of the acceptable inventory and depreciations methods.
4. Employ the proper tools for control of cash.
5. Demonstrate the ability to account for current and long-term liabilities.
6. Apply the ethical issues related to accounting.
CLASS-LEVEL ASSESSMENT MEASURES

Student accomplishment of expected student outcomes will be assessed using the following measures. (Identify which measures are used to assess which outcomes.)

1. Objective tests (1, 2, 3, 4, 5, )
2. Classroom assessment through participation exercises, case studies, essays and financial decision problems (1, 2, 3, 4, 5, 6)
3. Completion of a comprehensive accounting problem (1, 2, 3, 4, 5, )

PROGRAM-LEVEL OUTCOMES ADDRESSED

General Education Outcomes
Specify which general education outcomes, if any, are substantially addressed by the course by completing the “Course/Program Assessment Matrix” to show the relationship between course and program outcomes and assessment measures.

Occupational Program Outcomes
Specify which occupational program outcomes, if any, are substantially addressed by the course by completing the “Course/Program Assessment Matrix” to show the relationship between course and program outcomes to assessment measures.
Individual instructors may order this outline as fits the needs of their individual courses. In addition, they may place more emphasis on some areas than on others. What is assured is that this particular list is covered in the course. Other topics may be added to a course as the instructor sees fit, and as time and interest allow. An *asterisk can be used to mark an item as optional.

   A. The Environment of Financial Reporting
   C. The Balance Sheet and the Statement of Changes in Stockholders’ Equity
   D. The Income Statement and Statement of Cash Flows
   E. Additional Aspects of Financial Reporting and Financial Analysis

II. Financial Reporting: Asset Measurement and Income Determination
    A. Cash and Receivables
    B. Inventories: Cost Measurement and Flow Assumptions
    C. Inventories: Special Valuation Issue
    D. Property, Plant, and Equipment: Acquisition and Disposal
    E. Depreciation and Depletion
    F. Intangibles

III. Financial Reporting: Valuation of Liabilities and Investments
     A. Current Liabilities and Contingencies
     B. Long-Term Liabilities and Receivables
     C. Investments