



BAKER COLLEGE

STUDENT LEARNING OUTCOMES

ACC 3010 Intermediate Accounting II
3 Semester Hours

Student Learning Outcomes and Enabling Objectives

1. Apply accounting concepts, principles, standards and practices to record, classify, and summarize accounting transaction data for the purpose of external financial reporting.
 - a. Apply ethical considerations in recording and reporting financial information.
 - b. Identify proper sources and influences of GAAP.
 - c. Use conceptual framework for measurement and valuation in accounting practice.

 2. Construct financial statements and disclosures in proper form.
 - a. Produce necessary financial statements in proper form.
 - b. Interpret financial data for purposes of making proper disclosures.
 - c. Produce proper footnote disclosures.
 - d. Use spreadsheets to provide data for financial statement reporting.

 3. Apply research methods to financial accounting issues.
 - a. Use research methods to help determine appropriate course of action.
 - b. Examine the business environment and regulatory agencies that impact accounting standards.

 4. Evaluate the impact of alternative GAAP methodology on financial statement reporting.
 - a. Distinguish between alternative measurement and valuation constructs used in financial reporting.
 - b. Justify the use of alternative measurement and valuation constructs used in financial reporting.
 - i. Leases
 - ii. Statement of Cash Flows
 - iii. IFRS/IASB standards
 - iv. Accounting for changes and errors
 - v. Accounting for pension/retirement benefits
 - vi. Segment reporting
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Big Ideas

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- Financial reporting and presentation
- Conceptual framework
- Value measurement

These SLOs are not approved for experiential credit.

Effective: Fall 2017