

**Course Number:** ACC 2200

**Course Title:** Intermediate Accounting I

**Course Description:**

Intermediate Accounting I is a detailed study of financial reporting concepts focusing on financial statements and related disclosures. Asset valuation and income measurement are studied extensively, concentrating on revenue, cash, receivables, inventories; property, plant and equipment; depreciation, depletion and intangibles. Additional topics include a review of accounting systems and financial statement reporting requirements. 3 credits. (3 plus 0)

**Prerequisites:** ACC 1010 with grade of C or better; MA 1025.

**Credit hours:** 3

**Learning Outcomes:**

Upon the successful completion of this course, students will be able to:

1. Identify the various standards setting bodies and their respective roles.
2. Understand the conceptual framework for financial reporting.
3. Understand the accounting cycle, prepare adjusting entries, financial statements.
4. Demonstrate understanding of concepts underlying the accounting for revenue, current assets, long-lived assets, and other special accounting topics covered in the class.
5. Analyze accounting problems and apply appropriate accounting procedures for revenue, current assets, long-lived assets and other special accounting topics covered in the class.
6. Identify significant differences between U.S. and international accounting standards for revenue, current assets, long-lived assets and other special accounting topics covered in class.
7. Use Codification to research accounting issues.
8. Understand the importance of ethics in the financial reporting process.



College of Professional Studies

## ACC 2200 Intermediate Accounting I Online Syllabus Course Content

### Instructor Information

Please see Professor Profile at the Blackboard instructional site.

### Course Schedule

Please see Course Schedule in the Course Syllabus area of the Blackboard instructional site.

### Online Course Policies

All of the online courses taken by students are required to follow the policies posted online at <http://online.indianatech.edu/tech-policies/policies/>. Please review the posted policies carefully. If you are unable to abide by the policies listed, please contact the Warrior Information Network (WIN) at 888.832.4742 and request to withdraw from this course.

### Textbook

Spiceland, J. D., Nelson, M. W., Thomas, W.B. (2018). *Intermediate accounting* (9<sup>th</sup> ed.). New York, NY: McGraw-Hill Education

### Grading Events & Grading Criteria

Grading Event	QTY	Points	Total Points
Course Preparation Quiz	1	25	25
Discussion Board Initial Post	12	10	120
Discussion Board Responses	12	10	120
Assignments	9	20	180
Exams	4	200	800
<b>TOTAL</b>			<b>1245</b>

### Assignments

Each week's assignments may include any or all of the following:

- Reading the assigned chapters
- Watching/Listening to the associated Lecture – PowerPoint Presentation
- Writing an initial discussion board post

- Writing two discussion board responses
- Completing the assignments
- Completing the exams

### Grading Scale

The following grading scale will be used to assign a grade at the end of the course:

Percentage Achieved	Grade	Percentage Achieved	Grade	Percentage Achieved	Grade
93% - 100%	A	80% - 82%	B-	70% - 72%	C-
90% - 92%	A-	77% - 79%	C+	60% -69%	D
87% -89%	B+	73% - 76%	C	Below 60%	F
83% - 86%	B				

### Late Assignments

All assignments and required online activities are due according to the deadline listed in the course schedule. Granting deadline extension is the course instructor's autonomy.

### Incompletes

If you are unable to complete the requirements for this course due to extenuating circumstances, an Incomplete grade (I) may be granted if you meet the general guidelines stated below.

General Guidelines for submitting a course incomplete request:

- More than 50% of the course session has elapsed.
- The student has encountered an unexpected situation that is beyond his or her control.
- The student is in good academic standing -- up-to-date on all of the course assignments and has at least an overall passing grade,
  - able to complete all of the remaining coursework within a session (5 weeks for a undergraduate course and 6 weeks for a graduate course) that immediately follows the session the student is currently enrolled, and
  - able to provide support documentations to substantiate the need for extra time should a session is not enough to complete the course requirements.

If an Incomplete is granted, the instructor will set a deadline for all work to be completed.

**The deadline cannot go past one (1) session.** All incomplete grades and deadlines are subject to approval by the designated university authority.

## **Course Related Communication**

Online courses are conducted in an accelerated format. Timely communication is very important. When receiving emails from your classmates or instructor, please respond as soon as you can.

Students are REQUIRED to use their Indiana Tech email account for all course related communication. The most direct, and effective, way to email your course instructor, and classmates, is by using the Send Email function from the Blackboard course site. When you use the Send Email function, you automatically receive a carbon copy of the email you sent. In the event when you need to substantiate your claim that you did email your classmates or instructor, you can show that carbon copy to the person(s) who requested it.

Please note that Blackboard only permits you to send email, it does not provide you with the check email function. All the emails your classmates and instructor sent to you will be delivered to your Indiana Tech email account. You are strongly encouraged to check your Indiana Tech email account regularly, preferably several times a week, to minimize the likelihood of miscommunication.

The University policy requires each online course instructor to respond to a student's email within 24 hours. Unless there is an extraneous situation that prevents your instructor from following this rule, you can expect to hear from them within 24 hours. If you don't receive a reply within 24 hours, please do not hesitate to follow-up with another email or forward the carbon copy of the email you sent to [OnlineSupport@IndianaTech.edu](mailto:OnlineSupport@IndianaTech.edu) with a note "Please help. It's been 24 hours and I have not heard from my instructor." and the University support will act on your behalf to contact your course instructor.