

# COURSE SYLLABUS- NEW

<b>Course Title:</b>	Intermediate Accounting II	<b>Date submitted:</b>	Spring 2014 (AAC:14-26)	
<b>Department:</b>	Business & Technology			
<b>Curriculum:</b>	Business Administration: Accounting Option			
<b>Course Descriptors:</b> Make certain that the course descriptors are consistent with college and Board of Trustees policies, and the current course numbering system.	<b>Course Code:</b> (eg. ACC 101) <input type="text" value="ACC*272"/> <b>Course Type:</b> <input type="text" value="L/D"/> A: Clinical B: Lab D: Distance Learning I: Individual/Independent L: Lecture N: M: Seminar Internship P: Practicum U: Studio X: Combined Lecture/Lab Y: Combined Lecture/ Clinical/Lab Z: Combined Lecture/Studio	<b>Prerequisites:</b>		
	<b>Elective Type:</b> <input type="text" value="G"/> E: English FA: Fine Arts HI: History HU: Humanities LAS: Liberal Arts & Sciences FL: Foreign Language M: Math S: Science SS: Social Science G: General	C- or better in Intermediate Accounting I (ACC*271)		
	<b>Credit Hours:</b> <input type="text" value="3"/> <b>Developmental:</b> (yes/no) <input type="text" value="No"/> Lecture: <input type="text" value="3"/> Clinical: <input type="text" value="0"/> Lab: <input type="text" value="0"/> Studio: <input type="text" value="0"/> Other: <input type="text" value="0"/> <b>CONTACT HOURS:</b> TOTAL: <input type="text" value="3"/>	<b>Corequisites:</b>		
	<b>Class Maximum:</b> <input type="text" value="30"/> <b>Semesters Offered:</b> <input type="text" value="F/S"/>	None		
		<b>Other Requirements:</b>		
		None		
	<b>Catalog Course Description:</b>	Study of non-current assets. Analysis of total equity classification. Application of funds-flow reporting.		
	<b>Topical Outline:</b> List course content in outline format.	1. Plant Assets and Intangibles: Acquisition and Subsequent Expenditures 2. Plant Assets and Intangibles: Depreciation, Depletion, Amortization, and Disposition 3. Financial Instruments: Investments in Equity Securities 4. Financial Instruments: Debt Securities 5. Leases 6. Pensions and Other post—retirement Benefits 7. Accounting for Income Taxes 8. Stockholders' Equity 9. Earnings Per Share 10. Accounting for Price Changes		
	<b>Outcomes:</b>	Upon successful completion of this course, the student will be able to do the following:		

<p>Describe measurable skills or knowledge that students should be able to demonstrate as evidence that they have mastered the course content.</p>	<p><b>COURSE:</b></p> <ol style="list-style-type: none"> <li>1. identify and calculate the capitalized costs of non-current operating assets as well as the expense recognition concepts for tangible fixed assets, intangible assets and depletable assets</li> <li>2. calculate the net present values of long term liabilities using "Time Value of Money" financial tables</li> <li>3. record the sale of equity securities and other components recorded in the equity section of the balance sheet</li> <li>4. account for the purchase and sale of investment securities in the areas of stocks and bonds</li> <li>5. prepare lease amortization schedules for qualifying assets purchased under the capitalized lease criteria</li> <li>6. analyze financial statements using a variety of established financial ratios</li> </ol> <p><b>PROGRAM:</b> <i>(Numbering reflects Program Outcomes as they appear in the college catalog)</i></p> <p><b><u>Business Administration Program</u></b></p> <ol style="list-style-type: none"> <li>1. successfully complete the business administration core courses and demonstrate competencies necessary for success in business administration including an understanding of:             <ol style="list-style-type: none"> <li>a) the role of accounting and finance in the management of a business enterprise</li> </ol> </li> <li>2. demonstrate the ability to integrate knowledge and apply learned skills for real-world business decision making</li> <li>3. demonstrate proficiency in the General Education Abilities as they apply to the business professions.</li> </ol> <p><b><u>Accounting Option</u></b></p> <ol style="list-style-type: none"> <li>1. demonstrate specialized knowledge necessary for success in accounting including the ability to generate and analyze financial statements</li> </ol> <p><b>GENERAL EDUCATION:</b> <i>(Numbering reflects General Education Outcomes as they appear in the college catalog)</i></p> <ol style="list-style-type: none"> <li>2. <b>Critical Analysis/ Logical Thinking</b> - Students will be able to organize, interpret, and evaluate evidence and ideas within and across disciplines; draw reasoned inferences and defensible conclusions; and solve problems and make decisions based on analytical processes.             <p><b>Demonstrates:</b> Identifies the issue(s); formulates an argument; explains and analyzes relationships clearly; draws reasonable inferences and conclusions that are logical and defensible; provides support by evaluating credible sources of evidence necessary to justify conclusions.</p> <p><b>Does Not Demonstrate:</b> Identifies few or no issues; formulates an argument without significant focus; provides an unclear explanation of analysis and relationships; drawing few reasonable inferences and conclusions that are illogical and indefensible; provides little to no support using credible sources of evidence necessary to justify conclusions.</p> </li> </ol>
<p><b>Evaluation:</b> List how the above outcomes will be assessed.</p>	<p><b>Assessment will be based on the following criteria:</b></p> <ul style="list-style-type: none"> <li>Examinations</li> <li>Papers</li> <li>Quizzes</li> <li>Oral presentations</li> <li>Group projects</li> </ul>

<p><b>Instructional Resources:</b></p> <p>List library (e.g. books, journals, on-line resources), technological (e.g. Smartboard, software), and other resources (e.g. equipment, supplies, facilities) required and desired to teach this course.</p>	<p><b>Required:</b> None  <b>Desired:</b> None</p>
<p><b>Textbook(s)</b></p>	<p>Refer to current academic year printout.</p>