

**SEMESTER/YEAR:** SPRING 2010

**COURSE MEETING:** Alternate A Tuesdays 6:00-8:50 P.M.

**DATES:** 1/12 1/26 2/9 2/23 3/9 3/23 4/6 4/20

**LOCATION:** MAIN-Room # REID 2314

**CREDITS:** 3

**Course Information:**

Course: ACCT-318-1M Title: Intermediate Accounting I

Pre-assignment: Read chapters 1 – 3

Mark Roman

Associate Professor

Office: ABAC 2212

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**Office Hours:**

Mon/Wed 11:00am – 2:00pm

Thursday 4:00 – 6:00pm

Email: mroman@maryville.edu

**Required Textbooks:**

***Intermediate Accounting***, Kieso, Weygandt, Warfield, Thirteenth Ed., Wiley

**Prerequisite:** ACCT 211 – Managerial Accounting

**Attendance:**

You are expected to attend every class. If you need to miss a class session, contact me BEFORE the class period.. Exams and article reviews may only be made up when I am contacted in advance and supplied with an excuse that is both appropriate and verifiable. In those rare occasions when a make-up exam is given a 10% penalty may be applied to the score.

**Course Description:**

A study of the body of generally accepted accounting principles specifically concerned with the recognition of matching revenues and expenses to determine book net income and the related issues of asset measurement, including modifications and refinements used to develop accounting information.

**Course Objectives:**

- 1) To develop the ability to analyze, interpret, and solve accounting problems.
- 2) To increase the student's ability in understanding, evaluating, and comparing, the various principles that apply to accounting.
- 3) To help the student prepare for advanced accounting and tax courses.
- 4) Familiarize the student with the guidelines of the FASB and AICPA.
- 5) To provide an increased depth and understanding of GAAP.

**Examination and Grading Procedures:**

Exams	300 pts.
Article Review	25 pts.
Research Assignment	<u>25 pts.</u>
Total	<u>350 pts.</u>
<u>Scale:</u>	
A = 94% and above	C+ = 78% to 79%
A- = 90% to 93%	C = 73% to 77%
B+ = 88% to 89%	C- = 70% to 72%
B = 83% to 87%	D = 60% to 69%
B- = 80% to 82%	F = 59% and below

**(\*) Cheating will result in a failing grade.**

**Academic Accommodations**

*Maryville University provides accommodations and supports for students with disabilities as defined by the Americans with Disabilities Act. If you have a documented disability and wish to discuss academic accommodations, please contact the course instructor and/or the Director of the Academic Success Center located in the University Library (314-529-6850).*

**This syllabus is subject to change at the discretion of the instructor. It is the student's responsibility to stay informed of such changes.**

**Class Assignment Schedule:** (Additional problems and handouts may be assigned)

<b>Session</b>	<b>Chapter</b>	<b>Learning Activity</b>
January 12	Ch. 1 – Financial Accounting and Accounting Standards  Ch.2 – Conceptual Framework Underlying Financial Accounting  Ch. 3 – The Accounting Information System	CA1-9, CA1-10, CA1-11  Ex2-4, Ex2-5  Ex3-1, Ex3-2, Ex3-5, Ex3-6, Ex3-8, Ex3-10, Ex3-11, Ex3-15, Ex3-20, Ex3-22, P3-1
January 26	Ch. 4 – Income Statement and Related Information  Review	Ex4-5, Ex4-7, Ex4-8, Ex4-10, Ex4-11, P4-1
February 9	<b>Exam #1</b> - Chapters 1, 2, 3, 4 (100 pts.)  Ch. 5 – Balance Sheet and Statement of Cash Flows	Ex5-1, Ex5-2, Ex5-3, Ex5-14, Ex5-15, Ex5-16, P5-1
February 23	Ch. 6 – Accounting and the Time Value of Money  Ch. 7 – Cash and Receivables	Ex6-3, Ex6-4, Ex6-5  Ex7-7, Ex7-8, Ex7-9, Ex7-22, Ex7-23, Ex7-25,
March 9	Ch. 8 – Valuation of Inventories: A Cost-Basis Approach  Review	Ex8-2, Ex8-3, Ex8-6, Ex8-14, Ex8-17, Ex8-25, Ex8-26  <b>Article review is due</b>
March 23	<b>Exam #2</b> - Chapters 5, 6, 7, 8 (100 pts.)  Ch. 9 - Inventories: Additional Valuation Issues	Ex9-2, Ex9-12, Ex9-13, Ex9-19, Ex9-20
April 6	Ch. 10 – Acquisition and Disposition of Plant, Property, and Equipment  Ch. 11 – Depreciation, Impairments, and Depletion	Ex10-1, Ex10-2, Ex10-3, Ex10-6, Ex10-13  Ex11-1, Ex11-3, Ex11-4, Ex11-5, Ex11-11, Ex11-12, Ex11-19
April 20	<b>Exam #3</b> – Chapters 9, 10, 11 (100 pts.)  Ch. 12 – Intangible Assets	<b>Research assignment is due</b>  Ex12-1, Ex12-3, Ex12-6, Ex12-9,