

Master Syllabus

All courses require a syllabus. Syllabi may be photocopied and/or posted on the class Blackboard Companion site. Faculty must review the course syllabus with students on the first day of class.



Keiser University

<u>Course Prefix & Number:</u>	ACG4101
<u>Course Title:</u>	Intermediate Accounting I
<u>Course Format:</u>	<Face to Face, Hybrid, On-line (select one)>
<u>Credit Hours:</u>	3.0 semester credits.
<u>Course Schedule:</u>	<Days of week, times, locations; also include any required dates outside of the normal meeting time>
<u>Prerequisites:</u>	ACG2091
<u>Co-requisites:</u>	None
<u>Grade requirement:</u>	Grade of "C" or higher
<u>Faculty:</u>	<Name and credentials Phone Email>
<u>Office Hours:</u>	<Days and times, location>
<u>Course Description:</u>	Presents financial reporting concepts, standards, calculations and disclosures with an emphasis on measurement, valuation and presentation of typical asset-related transactions. Related ethical conduct is also discussed.

Course Objectives/Outcomes:

Upon completion of ACG4101, the student will:

1. Identify the process by which financial accounting standards are set
2. Create financial statements using authoritative financial accounting concepts, standards and disclosures relating to asset transactions
3. Recognize, measure, value, calculate and present financial information with an emphasis on asset related transactions.
4. Use professional communication skills in the preparation of documents and presentations that enhance research and problem solving skills
5. Discuss principles of ethical and professional conduct in financial reporting

Grading and Evaluation Methods:

Evaluation	Percent of Total Grade	Due Date
Participation (discussions and other in class activities)	15%	<Enter in Dates>
Writing project and presentation	15%	
Assignments	20%	
Examinations	30%	
Final Exam	15%	
Post Test	5%	

Total Percentage: 100%

Grading Scale

Letter Grade	Numeric Grade
A	90.00-100.00%
B	80.00-89.99%
C	70.00-79.99%
D	65.00-69.99%
F	Up to 64.99%

Required Textbook:

Spiceland, J. Sepe, J& Nelson, M (2018). Intermediate Accounting 9thed plus Connect*. New York, NY: Mc-Graw Hill
ISBN: 9781260089035

**This is a custom title that is exclusive to Keiser University. Purchasing it from the Keiser bookstore ensures that you are not only getting the correct book, but also the software components being included in the custom packages.*

Note this same text is used for Intermediate II

Recommended Textbook: None

Other Required Course Material: Microsoft Office suite, Internet connection, academic accounting access to FASB Accounting Standards Codification Professional View and Governmental Accounting Research System (GARS), disk drive to load software and files, and access to PC with windows based operating system as needed

Topical Outline/Course Assignments/Calendar:

ACBSP -Beyond CPC Coverage
Financial accounting and reporting business organizations
Internal controls and risk assessment
Financial statement analysis
Accounting research and analysis

WEEK ONE	Applicable Due Dates
Course Objectives: 1-4	
ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, and Accounting research and analysis	
Reading: Chapters 1 -3	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss the history of financial accounting concepts and how standards are set • Discuss ethical issues related to this week's material • Introduce students to the FASB codification system and how to search using the system • Have students join the AICPA and FICPA(or their own state if free) and review the websites to discuss any new standards 	<enter in specific due dates>

<ul style="list-style-type: none"> • Discuss career opportunities related to financial accounting • Review basic accounting concepts in detail <p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 30 assignments > <p>Examination:</p> <ul style="list-style-type: none"> • Pre test • Weekly Quiz <p>Writing Project:</p> <ul style="list-style-type: none"> • Complete assigned part of 5 page, APA format, on-going writing project discussing the results of a scenario involving financial accounting standards and concepts learned in this course, including research using the FASB codification system and presenting results using advanced features of Excel: <enter in specific writing project> • Submit part 1 of writing project 	
<p>Evaluations:</p> <ul style="list-style-type: none"> • Participation • Assignments • Pre test • Weekly Quiz • Writing project 	
WEEK TWO	Applicable Due Dates
<p>Course Objectives: 2-4</p>	
<p>ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, and Accounting research and analysis</p>	
<p>Reading: Chapters 4-6</p>	<p><enter in specific due dates></p>
<p>Participation:</p> <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss financial accounting concepts, standards, measurement and/or presentation related to assets learned this week • Discuss ethical issues related to this week's material • Continue to have students research using the FASB codification system • Review accounting concepts <p>Assignments:</p>	<p><enter in specific due dates></p>

<ul style="list-style-type: none"> Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 30 assignments > <p>Examination:</p> <ul style="list-style-type: none"> Weekly Quiz or midterm <p>Writing Project:</p> <ul style="list-style-type: none"> Complete assigned part of 5 page, APA format, on-going writing project discussing the results of a scenario involving financial accounting standards and concepts learned in this course, including research using the FASB codification system and presenting results using advanced features of Excel: <enter in specific writing project> Submit part 2 of writing project 	
<p>Evaluations:</p> <ul style="list-style-type: none"> Participation Assignments Weekly Quiz or midterm Writing project 	
WEEK THREE	Applicable Due Dates
<p>Course Objectives: 1-4</p>	
<p>ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, Internal controls and risk assessment and Accounting research and analysis</p>	
<p>Reading: Chapters 7-9</p>	<p><enter in specific due dates></p>
<p>Participation:</p> <ul style="list-style-type: none"> Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos Discuss financial accounting concepts, standards, measurement and/or presentation related to assets learned this week including internal controls Discuss detailed concepts related to this week's material Continue to have students research using the FASB codification system Review accounting concepts <p>Assignments:</p> <ul style="list-style-type: none"> Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 30 assignments > 	<p><enter in specific due dates></p>

<p>Examination:</p> <ul style="list-style-type: none"> • Weekly Quiz <p>Writing Project:</p> <ul style="list-style-type: none"> • Complete assigned part of 5 page, APA format, on-going writing project discussing the results of a scenario involving financial accounting standards and concepts learned in this course, including research using the FASB codification system and presenting results using advanced features of Excel:<enter in specific writing project> • Submit part 3 of writing project 	
<p>Evaluations:</p> <ul style="list-style-type: none"> • Participation • Assignments • Weekly Quiz • Writing project 	
<p>WEEK FOUR</p>	<p>Applicable Due Dates</p>
<p>Course Objectives: 2-4</p>	
<p>ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, Internal controls and risk assessment and Accounting research and analysis</p>	
<p>Reading: Chapters 10-12</p>	<p><enter in specific due dates></p>
<p>Participation:</p> <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss financial accounting concepts, standards, measurement and/or presentation related to assets learned this week including internal controls • Discuss detailed concepts related to this week's material • Continue to have students research using the FASB codification system • Review accounting concepts <p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week:<enter in specific problems and/or class assignments approx 30 assignments > <p>Examination:</p> <ul style="list-style-type: none"> • Post test • Final Exam <p>Writing Project:</p> <ul style="list-style-type: none"> • Present final project findings to the class for 	<p><enter in specific due dates></p>

discussion.:<enter in specific requirements>	
Evaluations: <ul style="list-style-type: none"> • Participation • Assignments • Post test • Final Exam • Writing project presentation 	

Course Guidelines and Policies

Academic Integrity

Students are expected to maintain the highest standards of academic conduct, professional honesty, and personal integrity. Plagiarism, cheating and other misconduct are serious violations and will not be tolerated, and may result in academic penalties, including suspension or dismissal.

Participation

Participation is a basic requirement for an effective learning community. Students' participation will be assessed and reflected in the participation grade based on the activities completed in class.

Late Assignments

Assignments are due on the day noted per the instructor's instructions. Late assignments without penalty will be accepted only in cases of emergency. Students should discuss turning in late work directly with the instructor and in advance of the due date whenever possible. Late assignments will not be accepted if the assignment has already been graded and returned to the class.

Civility/Professionalism

This class is a community of learners, which means we will depend upon each other for support and information. In order to learn, we must be open to the views of people different than ourselves. Please honor the uniqueness of your classmates and appreciate the opportunity we have to learn from one another. Please respect each other's' opinions and refrain from personal attacks or demeaning comments of any kind.

It is of the utmost importance to communicate with courtesy and professionalism. Professional courtesy includes respecting other's' opinions, being courteous and respectful, and working together in the spirit of cooperation.

University and Program Policies

Students are expected to abide by the policies set forth in the University Catalog. The University Catalog is available electronically at <http://www.keiseruniversity.edu/catalog/>.

Disability Accommodations:

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must complete the application process and receive approval from the review committee. The first step is to consult with the Campus President or Dean of Academic Affairs.