OFFICE OF ACADEMIC AFFAIRS
COURSE APPROVAL FORM
NEW COURSE

College: Business  Prefix/Subject Code: ACC  Course Number: 310L

Banner Title: Interim Financial Accounting Lab I  Credit Hours: 0  First Offered: Fall 2017
(32 Characters)

Full Course Name: Intermediate Financial Accounting I Laboratory

Instructional Method: [ ] Online  [ ] Hybrid  [X] Classroom

Prerequisites: __________________________

Min. Grade: __________________________

Co-requisites: ACC 310

Prerequisites with Concurrency: __________________________

Restrictions: __________________________
Class, Level, Department, Program, College, etc.

Grading System: [ ] A-F  [X] S-U

Cross-listed: __________________________
Cross-listed courses must provide both graduate and undergraduate syllabi.

Catalog Description: (300 Characters)
Intermediate Accounting I is the first of a two-course financial accounting series, providing in-depth study of the accounting cycle, conceptual framework of financial accounting, financial statements, current assets and liabilities, and other special accounting topics. These topics are computation-intensive and require a strong commitment of student time and effort, both inside and outside the classroom. Intermediate Accounting I Lab provides extra opportunities for students to practice and to develop their problem-solving skills.

Does this course involve multiple academic units in the originating college? [X] Yes  [ ] No
If so, the chair of each academic unit must sign this form.

Is this course to be added to Charger Foundations? [ ] Yes  [X] No
If so, the Charger Foundations committee must review this form.

Does this course involve academic units external to the originating college? [ ] Yes  [ ] No
If so, deans of all colleges involved must sign this form.

Is this a Laboratory course (stand alone or combined)? [X] Yes  [ ] No
If yes, indicate the number of credit hours for the lab and the number of contact hours.

Lab Hours: 0  Contact Hours: 3  Total Credit Hours: 0
Indicate the type of course and hours.

- [ ] Studio Course  
  Studio Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Clinical Course  
  Clinical Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Internship  
  Internship Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Study Abroad  
  Abroad Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Lecture  
  Lecture Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Research  
  Research Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Special Topics  
  Special Topics Hrs: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Dissertation  
  Dissertation Hrs: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Thesis  
  Thesis Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Co-Op  
  Co-Op Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Ensemble  
  Ensemble Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Validation  
  Validation Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

- [ ] Recitation  
  Recitation Hours: _____  
  Contact Hours: _____  
  Total Credit Hours: _____

Compare with existing catalog offerings, with justification if apparent overlap:

None

Discuss demonstrated value of course. Please justify why this new course is needed.

Low success rates in ACC 310 triggered this change. ACC 310 is a quantitative, computer intensive course requiring significant commitment and practice. ACC 310L ensures that effort and helps student develop these quantitative skills.

Will this course be required? Explain.

Yes. Everyone taking ACC 310 will also take ACC 310L

Is this course part of a program core? Explain.

Yes. ACC 310 is a core course in the Accounting major and all students in 310 will be required to take 310L

Is this course part of a new major or minor? Explain.

No

Intended Instructors: Alewine, Rose-Green, Shen, Allport, Zhang, Bryson

Implications for faculty workload: None

Implications for facilities: None

A detailed syllabus must be attached giving an overview of topics covered, course goals and structure, grading system, and policies.

Department Chair: ____________________________ Grad. Council: ____________________________

College Dean: _______________________________ Graduate Dean: ____________________________

College Curriculum Committee: __________________ Undergrad Curriculum Cmte: __________________

Charger Foundations: __________________________ Provost: _________________________________

Acknowledgements from other units:

Department Chair: ____________________________ College Dean: ____________________________
ACC 310L – Intermediate Accounting (I) Lab

Typical Textbooks and Other Materials


Required Gleim Professor-Led Assessment Quiz for CPA FAR (free)

Course Description & Objectives

Intermediate Accounting (I) is the first of a two-course financial accounting series, providing in-depth study of the accounting cycle, conceptual framework of financial accounting, financial statements, current assets and liabilities, and other special accounting topics. Most of these topics are computation-intensive and thus require a strong commitment of student time and effort, both inside and outside the classroom. The objective of Intermediate Accounting (I) Lab is to provide extra opportunities for students to practice and to develop their problem-solving skills.

Tentative Course Coverage

<table>
<thead>
<tr>
<th>Chapters</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Accounting Cycle and Financial Statements</strong></td>
</tr>
<tr>
<td>3</td>
<td>The Accounting Information Systems</td>
</tr>
<tr>
<td>6</td>
<td>Time Value of Money</td>
</tr>
<tr>
<td>1</td>
<td>Financial Accounting and Accounting Standards</td>
</tr>
<tr>
<td>2</td>
<td>Conceptual Framework for Financial Reporting</td>
</tr>
<tr>
<td>4</td>
<td>Income Statement and Related Information</td>
</tr>
<tr>
<td>5</td>
<td>Balance Sheet</td>
</tr>
<tr>
<td></td>
<td><strong>Current Assets and Current Liabilities</strong></td>
</tr>
<tr>
<td>7</td>
<td>Cash and Receivables</td>
</tr>
<tr>
<td>8</td>
<td>Valuation of Inventories: A Cost-Basis Approach</td>
</tr>
<tr>
<td>9</td>
<td>Inventories: Additional Valuation Issues</td>
</tr>
<tr>
<td>13</td>
<td>Current Liabilities and Contingencies</td>
</tr>
<tr>
<td></td>
<td><strong>Special Topics</strong></td>
</tr>
<tr>
<td>18</td>
<td>Revenue Recognition</td>
</tr>
<tr>
<td>17</td>
<td>Investments</td>
</tr>
<tr>
<td>22</td>
<td>Accounting Changes &amp; Error Analysis</td>
</tr>
<tr>
<td>23</td>
<td>Statement of Cash Flows</td>
</tr>
</tbody>
</table>