OFFICE OF ACADEMIC AFFAIRS
COURSE APPROVAL FORM
NEW COURSE

College: Business  Prefix/Subject Code: ACC  Course Number: 311L

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

Full Course Name: Intermediate Financial Accounting II Laboratory

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

Prerequisites:

Min. Grade: 

Co-requisites: ACC 311

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 II is the second 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 II 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?  Yes [ ] No [x]
If so, the chair of each academic unit must sign this form.

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

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

Is this a Laboratory course (stand alone or combined)?  Yes [ ] No [x]
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 311 triggered this change. ACC 311 is a quantitative, computer intensive course requiring significant commitment and practice. ACC 311L ensures that effort and helps student develop these quantitative skills.

Will this course be required? Explain.

Yes. Everyone taking ACC 311 will also take ACC 311L

Is this course part of a program core? Explain.

Yes. ACC 311 is a core course in the Accounting major and all students in 311 will be required to take 311L

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

No
Textbooks: ____________________________

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: [Signature] Grad. Council: ____________________________

College Dean: [Signature] Graduate Dean: ____________________________

College Curriculum Committee: [Signature] Undergrad Curriculum Committee: ____________________________

Charger Foundations: ____________________________ Provost: ____________________________

Acknowledgements from other units:
Department Chair: ____________________________ College Dean: ____________________________
THE UNIVERSITY OF ALABAMA IN HUNTSVILLE

ACC 311L – Intermediate Accounting (II) Lab

Typical Textbooks and Other Materials


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

Course Description & Objectives

This course is designed to provide an understanding of the accounting assumptions, concepts and procedures underlying the preparation of external accounting reports for corporate business enterprises. Toward this end, the course is concerned with a detailed examination of current accounting practices and a consideration of alternative accounting practices sometimes suggested for use, but not generally accepted. The emphasis is on conceptual understanding and on the ability to apply concepts in practice. The goal is to help students develop (1) a working knowledge of the accounting procedures appropriate to given situations and (2) an understanding of the reasons underlying the use of specific procedures.

Tentative Course Coverage

<table>
<thead>
<tr>
<th>Chapters</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Acquisition and Disposition of Property, Plant and Equipment</td>
</tr>
<tr>
<td>11</td>
<td>Depreciation, Impairments and Depletion</td>
</tr>
<tr>
<td>12</td>
<td>Intangible Assets</td>
</tr>
<tr>
<td>14</td>
<td>Long-Term Liabilities</td>
</tr>
<tr>
<td>15</td>
<td>Stockholders’ Equity</td>
</tr>
<tr>
<td>16</td>
<td>Dilutive Securities and Earnings Per Share</td>
</tr>
<tr>
<td>19</td>
<td>Accounting for Income Taxes</td>
</tr>
<tr>
<td>20</td>
<td>Accounting for Pensions and Postretirement Benefits</td>
</tr>
<tr>
<td>21</td>
<td>Accounting for Leases</td>
</tr>
</tbody>
</table>