# OFFICE OF ACADEMIC AFFAIRS

COURSE APPROVAL FORM NEW COURSE



<sub>College:</sub> Business	_ Prefix/Subject Co	de:ACC C	Course Number: 31	0L
Banner Title:  (32 Characters)  Full Course Name: Interme	unting Lab I Credi	t Hours: C First		
Full Course Name:		ai 7 tooo ai itii ig	T Edisorato.	
Online Instructional Method:  Prerequisites:	Hybrid Classroom	Cross-listed: Cross-listed courses me and undergraduate syl	ust provide both grad	
Min. Grade:		Catalog Description	: (300 Characters)	
Co-requisites: ACC 310	D-requisites: ACC 310  Intermediate Accounting I is the first of a two-financial accounting series, providing in-depth of the accounting cycle, conceptual framework		es, providing in-depth st conceptual framework o	of
Prerequisites with Concurrency	y:	financial accounting, fina assets and liabilities, and topics. These topics are require a strong committee	ancial statements, currer d other special accountil computation-intensive a	nt ng and
Restrictions:		effort, both inside and or Intermediate Accounting opportunities for student their problem-solving sk	utside the classroom. I Lab provides extra is to practice and to dev	
Grading System: A-F S-U				
Does this course involve multi If so, the chair of each academic u	ple academic units in nit must sign this form.	the originating colle	ege? Yes	No 🔳
Is this course to be added to of If so, the Charger Foundations con	Charger Foundations' mmittee must review this	? s form.	Yes	No 🔳
Does this course involve acad If so, deans of all colleges involved	emic units external to d must sign this form.	the originating coll	ege? Yes	No 🔳
Is this a Laboratory course (st If yes, indicate the number of cred Lab Hours: 0	and alone or combine dit hours for the lab and Contact Hours:	the number of contact h	nours.	No 🗌

	- 1 to seems				
dicate the type of cours		Contact Hours:	Total Credit Hours:		
Studio Course	Studio Hours:	Contact Hours:	Total Credit Hours:		
Clinical Course	Clinical Hours:	-	Total Credit Hours:		
Internship	Internship Hours:	Contact Hours:	Total Credit Hours:		
Study Abroad	Abroad 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:		Total Credit Hours:		
☐ Thesis	Thesis 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:		
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 significations student develop these quality	ant commitment and prac	tice. ACC 310L ensures	that effort and helps		
Will this course be requ	iired? Explain.				
Yes. Everyone	taking ACC 3	10 will also take	ACC 310L		
Is this course part of a	program core? Explain.				
Yes. ACC 310 is a core cour	se in the Accounting major an	d all students in 310 will be re	quired to take 310L		
Is this course part of a	new major or minor? Ex	kplain.			
No					

Intermediate Accounting (16th Edition), by Donald E. Kieso,  Textbooks:	Jerry J. Weygandt, and Terry D. Warfield; ISBN-10: 1118743202
Intended Instructors: Alewine, Rose-Gree	en, Shen, Allport, Zhang, Bryson
Implications for faculty workload: None	
Implications for facilities: None	
A detailed syllabus must be attached giving an o structure, grading system, and policies.	verview of topics covered, course goals and
Department Chair:	Grad. Council:
College Dean:	Graduate Dean:
College Curriculum Commitee:	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 Intermediate Accounting (16th Edition), by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield;

ISBN-10: 1118743202

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

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