

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 Classroom

Cross-listed: _____

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

Prerequisites: _____

Min. Grade: _____

Co-requisites: ACC 311

Prerequisites with Concurrency: _____

Restrictions: _____

Class, Level, Department, Program, College, etc.

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.

Grading System: A-F S-U

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

Is this course to be added to Charger Foundations? Yes 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)? 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.

- | | | | |
|------------------------------------------|---------------------------|----------------------|---------------------------|
| <input type="checkbox"/> Studio Course | Studio Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Clinical Course | Clinical Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Internship | Internship Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Study Abroad | Abroad Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Lecture | Lecture Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Research | Research Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Special Topics | Special Topics Hrs: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Dissertation | Dissertation Hrs: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Thesis | Thesis Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Co-Op | Co-Op Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Ensemble | Ensemble Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Validation | Validation Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |
| <input type="checkbox"/> Recitation | Recitation Hours: _____ | Contact Hours: _____ | Total Credit Hours: _____ |

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

None	
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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:  **Grad. Council:** _____

College Dean:  **Graduate Dean:** _____

College Curriculum Committee:  **Undergrad Curriculum Cmte:** _____

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 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

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

Chapters	Topics
10	Acquisition and Disposition of Property, Plant and Equipment
11	Depreciation, Impairments and Depletion
12	Intangible Assets
14	Long-Term Liabilities
15	Stockholders' Equity
16	Dilutive Securities and Earnings Per Share
19	Accounting for Income Taxes
20	Accounting for Pensions and Postretirement Benefits
21	Accounting for Leases