



Intermediate Accounting I
ACCT380
Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

The course focuses on financial accounting considerations of business transactions. Emphasis is placed on understanding the accounting cycle; the conceptual framework underlying financial accounting; and recognition, measurement, and reporting of receivables, inventories, property, plant, and equipment.
Prerequisite: BSAD310.

II. Required and Supplementary Instructional Materials

Nobles, T. L., Mattison, B. L., & Matsumura, E. M. (2014). *Hornsgren's accounting* (10th ed.). Upper Saddle River, NJ: Pearson Education.

III. Learning Outcomes

Learning outcomes describe the knowledge, skills, values, and attitudes that learners gain as the result of a particular learning experience. Southwestern College Professional Studies has learning outcomes specific to each course and each [undergraduate](#) and [graduate](#) program of study, as well as [institution-wide outcomes](#) related to the mission and vision of the college. Outcomes can help learners and instructors focus on the big picture of the learning experience and can help inform potential employers about a graduate's knowledge and skills.

Upon successfully completing this course, the learner will be able to:

1. Demonstrate an understanding of financial accounting theory and practice.
2. Interpret and apply Generally Accepted Accounting Principles (GAAP).
3. Prepare financial statements based on established procedures and GAAP.
4. Demonstrate an understanding of internal controls.
5. Apply research techniques to exploring current issues and concerns.

At the end of the course, learners may vary in their ability to achieve these outcomes. You are more likely to achieve these outcomes only if you attend class and/or online activities as required by the syllabus, complete the requirements for all assignments to the best of your ability, participate actively in class activities and group work as directed, and study diligently for exams.

IV. Course Policies

Students are expected to read and abide by the course policies located in the instructor-specific syllabus in the blackboard course.

V. Course Requirements:

Requirements	Number of Assignments	Points Possible	Percent of Grade
Discussion Board	6	60	6%
Homework	6	530	53%
Presentation	1	50	5%
Midterm Project	1	75	7.5%
Final Project	1	75	7.5%
Quizzes	6	150	15%

Requirements	Number of Assignments	Points Possible	Percent of Grade
Written Assignments	3	60	6%
Total Points		1000	100

VI. Course at a Glance:

Unit	Reading & Preparation Activities	Graded Work Due
1	Read <i>Horngren's Accounting</i> (10th ed.), Chapters 1-2	<ul style="list-style-type: none"> • Introductions discussion • Unit 1 discussion • Unit 1 Assigned Exercises • Unit 1 Quiz • Unit 1 Bikes and Horns Presentation
2	Read <i>Horngren's Accounting</i> (10th ed.), Chapters 3-4	<ul style="list-style-type: none"> • Unit 2 discussion • Unit 2 Assigned • Unit 2 Quiz • Unit 2 Written Assignment
3	Read <i>Horngren's Accounting</i> (10th ed.), Chapters 5-6	<ul style="list-style-type: none"> • Unit 3 discussion • Unit 3 Assigned Exercises • Unit 3 Quiz • Midterm Project
4	Read <i>Horngren's Accounting</i> (10th ed.), Chapters 8-9	<ul style="list-style-type: none"> • Unit 4 discussion • Unit 4 Assigned Exercises • Unit 4 Quiz • Unit 4 Written Assignment
5	Read <i>Horngren's Accounting</i> (10th ed.), Chapters 10 & 15	<ul style="list-style-type: none"> • Unit 5 discussion • Unit 5 Assigned Exercises • Unit 5 Quiz • Unit 5 Written Assignment
6	Read <i>Horngren's Accounting</i> (10th ed.), Chapters 11 & 14	<ul style="list-style-type: none"> • Unit 6 discussion • Unit 6 Assigned Exercises • Unit 6 Quiz • Final Project

- Other Policies and Requirements

Follow this link to the Southwestern College Professional Studies [Standard Syllabus](#) in Blackboard. You may be required to log in.