



Intermediate Accounting II
ACCT381 [all sections]
Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

Accurately assessing and reporting of financial status and performance according to GAAP, International Financial Reporting Standards (IFRS), and Security and Exchange Commission (SEC) requirements, is a critical set of competencies for accounting professionals. With emphasis on complex transactions and activities such as foreign currency transactions, deferred taxes, investments, consolidations, partnerships, liabilities, and corporate equity measurement, learners examine and apply methods and practices for measuring, evaluating, and reporting financial performance for businesses and other corporate entities. *Prerequisite: ACCT380.*

II. Required and Supplementary Instructional Materials

Nobles, T. L., Mattison, B. L., & Matsumura, E. M. (2014). *Horngrén'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. Interpret and apply Generally Accepted Accounting Principles (GAAP).
2. Analyze financial statements and trends.
3. Develop various types of financial and operating budgets.
4. Use managerial accounting theory and concepts to solve problems and formulate decisions in business.
5. Analyze cost behavior in day to day business operations.
6. 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 found in the instructor-specific syllabus located in the Blackboard course.

V. Course Requirements:

| Requirements | Number of Assignments | Points Possible | Percent of Grade |
|---------------------|-----------------------|-----------------|------------------|
| Discussion Board | 6 | 200 | 20 |
| Assigned Exercises | 6 | 300 | 30 |
| Presentation | 1 | 150 | 15 |
| Final Project | 1 | 150 | 15 |
| Exams | 2 | 200 | 20 |
| Total Points | | 1,000 | 100 |

VI. Course at a Glance:

| Unit | Reading & Preparation Activities | Graded Work Due |
|------|--|--|
| 1 | <ul style="list-style-type: none"> Read <i>Horngren's Accounting</i>, 10th ed: chapters 12-13 | <ul style="list-style-type: none"> Unit 1 Assigned Exercise Introductions discussion Unit 1 Discussion |
| 2 | <ul style="list-style-type: none"> Read <i>Horngren's Accounting</i>, 10th ed: chapters 16-17 | <ul style="list-style-type: none"> Unit 2 Assigned Exercise Unit 2 Discussion Unit 2 Presentation |
| 3 | <ul style="list-style-type: none"> Read <i>Horngren's Accounting</i>, 10th ed: chapters 18-19 | <ul style="list-style-type: none"> Unit 3 Assigned Exercise Midterm Exam Unit 3 Discussion |
| 4 | <ul style="list-style-type: none"> Read <i>Horngren's Accounting</i>, 10th ed: chapters 20-21 | <ul style="list-style-type: none"> Unit 4 Assigned Exercise Unit 4 Discussion |
| 5 | <ul style="list-style-type: none"> Read <i>Horngren's Accounting</i>, 10th ed: chapters 22-24 | <ul style="list-style-type: none"> Unit 5 Assigned Exercise Unit 5 Discussion |
| 6 | <ul style="list-style-type: none"> Read <i>Horngren's Accounting</i>, 10th ed: chapters 25-26 | <ul style="list-style-type: none"> Unit 6 Assigned Exercise Unit 6 Discussion Final Project Final Exam |

VII. Other Policies and Requirements

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