



BALDWIN  
ONLINE AND  
ADULT PROGRAMS

**Intermediate Accounting I**

**BUAD 310 L WA  
SPRING 2021**

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#### **Course Description**

Intermediate Accounting I is part 1 of a 2-semester course which provides further consideration of issues developed in accounting principles courses. Assignments focus on preparation and use of meaningful financial statements. Among topics considered are present value concepts, cash and marketable securities, receivables, inventory valuation, current liabilities, and long-term investments. \*Prerequisite: At least a "B" in BUAD 211 or instructor permission.

#### **Course Objectives**

Attributes that are highly valued in the workplace are: the willingness and ability to learn, discipline, integrity, self-motivation, adaptability, commitment, communication, teamwork, timeliness and dependability. You can practice and develop these skills in this course.

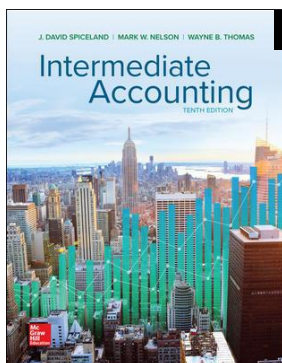
Upon completion of this course, students should be able to:

1. Use quantitative reasoning processes to understand, analyze, and solve accounting problems
2. Identify and apply the concepts conventions, and generally accepted accounting principles which underlie financial accounting and reporting
3. To demonstrate competency in applying proper accounting concepts and rules to complex accounting issues
4. To interact effectively with individuals and groups in an online environment
5. Access, evaluate, and utilize financial information from a variety of sources and a variety of contexts.

#### **Course Goals**

- Define the objectives of financial reporting as outlined by the FASB and the move towards globalization of standards
- Describe the role of the financial statements and their components
- Define the principles used in revenue recognition
- Define the resources on the statement of financial position as well as their basis of valuation and classification.

## Course Text and Access Card



### Intermediate Accounting with Connect Access Card 10th Edition

J. David Spiceland, Mark Nelson, Wayne Thomas, James Sepe  
Copyright: 2020, Published 2019 McGraw-Hill

ISBN 13: [9781260481938](#)

## Coursework Requirements and Assessment

This course is presented via electronic Canvas. A stable connection to the Internet is required. The course work is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and homework problem assignments.

Coursework is to be completed in accordance with the Course Outline at the end of this document. Failure to submit work in accordance with the Course Outline may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Discussion Question Posts	Discussion Board	10%
Assignments/Problems	Learning Modules	50%
Midterm Assessment	Learning Modules	20%
Final Assessment	Learning Modules	20%
Total		100%

### Discussion Board Posts

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone's learning process.

### Module Assignments

Problems and/or assignments are submitted in Canvas may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates. While a basic knowledge of Excel is recommended, links to no-cost Excel video training videos are provided within the course.

### Assessments

There are two (2) 25-question multiple choice assessments in this course. The Mid-Term Exam covers Chapters 1 – 5 and the Final Exam will cover the material in Chapters 6 - 11.

The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

**Extended Time (“ET”) Policy**

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

**Honor Code**

Students must abide by the MBU Honor System for all submitted coursework.

