



Wayne County Community College District

COURSE SYLLABUS

ACC 210 Intermediate Accounting I

CREDIT HOURS: 3.00

CONTACT HOURS: 45.00

COURSE DESCRIPTION:

An in-depth study of accounting theory, analysis of stockholder's equity (capital stock, retained earnings, dividends) assets cash, receivables, inventories and investments. Analysis of fixed assets, statement of cash flows, the time values of money and the difference in the preparation of balance sheets according to U.S. Accounting Principles and International Financial Reporting Standards. (IFRS)

PREREQUISITES: ACC 111

EXPECTED COMPETENCIES:

Upon completion of this course, the student will demonstrate:

1. The entire accounting process.
2. The balance sheet.
3. The financial disclosures.
4. Future and Present value concepts.
5. Cash and Receivables under (IFRS).
6. Inventory measurements and other issues.
7. Accounting for Tangible and Intangible assets, including acquisitions and disposals.

ASSESSMENT METHODS:

Student performance may be assessed by examination, quizzes, case studies, oral conversation, group discussion, oral presentations. The instructor reserves the option to employ one or more of these assessment methods during the course.

GRADING SCALE:

90%-100% = A

80%-89.9%= B

70%-79.9%= C

60%-69.9%= D

<60% = E