

Class Overview

General Class Information				
<i>All fields must be completed and posted in UVaCollab and World Viewable in SIS no later than two weeks prior to registration.</i>				
Subject Area & Catalog Number	ACCT 3120	Class Title	INTERMEDIATE ACCOUNTING 2	
Credit Type	<input checked="" type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate	<input checked="" type="checkbox"/> Credit <input type="checkbox"/> Noncredit	Delivery Method	<input checked="" type="checkbox"/> P (In-Person) <input type="checkbox"/> CI (Classroom/Internet) <input type="checkbox"/> WB (Web-Based)
Re-licensure Re-certification Points	3	Approval Date <i>(For internal use only)</i>		

1. Class Description (Use the SIS 400 characters from catalog description)

CONTINUATION OF ACCT 3110, EMPHASIZING ACCOUNTING FOR THE EQUITIES OF A FIRM'S INVESTORS AND CREDITORS. COVERS SPECIAL PROBLEM AREAS IN FINANCIAL ACCOUNTING INCLUDING ACCOUNTING FOR LEASES, PENSIONS, AND INCOME TAXES. PREREQUISITE: ACCT 3110

2. Learning Outcomes

TO DEVELOP AN UNDERSTANDING OF THE COMPONENTS OF THE CLAIMS SIDE OF THE BALANCE SHEET (LIABILITIES AND EQUITY), HYBRID SECURITIES (DEBT & EQUITY), AND THE PROCESSES BY WHICH EXPENSES ARE CALCULATED FOR LEASES, INCOME TAXES, AND PENSIONS

3. Assessment Components

THREE (3) TESTS (NONE CUMULATIVE), EACH CONSTITUTING 25% OF COURSE GRADE; ONE (1) OR MORE QUIZZES (ANNOUNCED) CONSTITUTING 15% OF COURSE GRADE; AND CLASS ATTENDANCE AND PARTICIPATION CONSTITUTING 10% OF COURSE GRADE.

4. Required Text (include ISBN, specific edition)

SPICELAND, SEPE, AND NELSON, INTERMEDIATE ACCOUNTING, 7TH ED. , VOLUME 2 (MCGRAW-HILL IRWIN), ISBN 978-0-07744648-2; MHID 0-07-744648-8; OR ISBN 978-0-07-802532-7 (COMBINED VOLUMES 1 AND 2); MHID 0-07-802532-X (COMBINED VOLUMES 1 AND 2)

5. Required Additional Resources and Technical Components

NONE

6. Other Class Expectations (for Classroom/Internet and Web-Based classes, specify any live (synchronous) meetings dates, times, delivery mode)

NONE