

Abridged ACCT 326 Intermediate Accounting II Syllabus

Instructor:

Office:

Text: Kieso, Weygandt & Warfield, Intermediate Accounting, 15th edition

FASB Academic Access:

Learning Outcomes:

At the end of ACCT 326, students should be able to:	Assessed primarily by:
Demonstrate an understanding of the <u>conceptual framework of financial reporting</u> with particular emphasis on the underlying assumptions, principles and constraints of the financial accounting model;	Exam questions, student's participation in classroom discussions and assignments; Simulations and FARS questions;
Evaluate <u>current practice</u> in the light of the conceptual framework;	Student classroom discussion and exam questions concerning the contemporary press articles; Financial reporting problems; Simulations and FARS questions; Contemporary press articles as applicable;
Apply <u>analytical techniques</u> , appropriate and supported by generally accepted accounting principles, to solve problems;	Homework exercises and problems, quiz and exam questions; Simulations and FARS questions;
Achieve the knowledge and skill level to read and analyze financial information through the topic areas covered.	Homework exercises and problems, quiz and exam questions; Simulations and FARS questions;
Identify and evaluate an <u>ethical financial reporting</u> issues, support a recommendation concerning the issue; and,	Ethics case, student classroom discussion of chapter vignettes; and,
Distinguish U.S. and <u>international accounting practice</u> in certain topic areas;	Student classroom discussion of chapter vignettes, contemporary press articles as applicable.
Demonstrate an understanding of the <u>accounting profession</u> , including the organizations which support it, the career paths available, and the attributes necessary to become a successful member.	Chapter 1 assignments; Guest presenters and class discussion; Development of technical writing and research skills through FARS questions; Contemporary press articles.

A class schedule detailing how we achieve the above noted course objectives are attached. It includes chapters covered, readings, homework, and examinations along with applicable dates. A description of each activity is provided below under "Method of Evaluation".