

Intermediate Accounting Topics

ACCT - 2300 001

Course Student Learning Outcomes

- Complete all steps of the accounting cycle, including financial statement preparation.
- Demonstrate appropriate accounting treatment for cash and receivables.
- Apply the steps in the revenue recognition process to business scenarios.
- Account for debt and equity investments of different classifications, including held-to-maturity, trading, available-for-sale, equity method, and fair value through net income.
- Demonstrate accounting treatment for long-term balloon notes, installment notes, and bonds.
- Demonstrate the accounting treatment for current liabilities and contingencies.
- Demonstrate the accounting treatment for operating, sales-type, and financing leases.
- Communicate the results of financial statement ratio analysis for a business.

Course Prerequisites

Accounting 2010 or 1120 with a minimum C- or Higher

Engagement Plan

- I will respond to email within one business day. I will offer feedback on major assignments within one week if they are submitted on time.

- The best way to contact me is via the Canvas Inbox, as I will prioritize this email over other modes of communication.
- I actively participate in our discussion threads. Looking forward to your insights!

Keys for Success (how to succeed in the course)

The main reason why some students do not succeed in this class is by falling behind. Plan a dedicated time in your week to work on this class. Slow and steady will win the race!

Required Text or Materials

Title: Intermediate Accounting

Authors: Spiceland, Sepe and Nelson

Publisher: McGraw Hill

Publication Date: Digital Access included in your course fees. A physical copy can be ordered from McGraw Hill.

Edition: 11th Edition

For more information on textbook accessibility, contact Accessibility & Disability Services at ads@slcc.edu.

Additional Policies

Late Work Policy

You can turn all assignments in late without penalty! No need to ask for extensions. However, the number one reason why students may not succeed in this course is due to falling too far behind to catch up. Try your best to stay on track!

In order to allow for end of semester grading, all coursework must be submitted no later than Saturday, **December 13**. This excludes the Financial Statement Analysis Project, which will be due during Finals Week.

Module Exams

The course has three module exams. Module exams are taken online in Connect. There is a practice exam and a study guidelines page for each module exam to help you prepare. You are welcome to use your own notes as a reference while completing exams. You can turn in your module exams after the due date, but all coursework must be completed by Saturday, **December 13**. All exams may be taken twice. If you take an exam a second time, only your higher score counts. Exams are not timed - go slowly and do your best work!

Students are expected to work independently on the midterms and final exam. Academic dishonesty will be dealt with according to the SLCC Student Code of Conduct

Extra Credit

A maximum of 3% extra credit is available from completing the following:

- Taking notes on the course material and uploading pictures or the file for points. Submit notes using the Canvas assignment that appears in each Chapter's module.
- Completing the Course Evaluation at the end of the semester.

Brief Description of Assignments/Exams

Regarding the Textbook:

You have immediate access to the McGraw Hill Connect course and e-text through Inclusive Access. You will see a charge of about \$70 on your tuition statement for this access. You can add a physical copy of the textbook from within Connect for an additional fee, if you desire.

Course Activities

Through the following course activities, you will demonstrate your mastery of the chapter learning objectives, course student learning outcomes, and SLCC college-wide learning outcomes:

- **Guided Reading Assignments** - these are required reading assignments in Connect with periodic questions to help with engagement and check your understanding. There is one of these per chapter. Each reading assignment will take around 60-90 minutes to complete. If you complete the entire assignment, you get 100%.
- **Practice Exercises** - For each chapter, there is a corresponding set of additional practice questions. These assignments allow you unlimited attempts and you get full credit for completing the questions, regardless of whether or not your answers are correct. The purpose of these assignments is to help you learn in a low-pressure environment.
- **Connect Homework Assignments** - There is one homework assignment graded for accuracy assigned for each textbook chapter. Completing the reading and practice assignments prepare you for these assignments. You only get one attempt at the assignment, but can check your answer two times on each question before being graded on your answer. Chapter assignments are completed in McGraw Hill Connect.
- **Discussions** - There will be class discussions in several modules. For each discussion, you are required to make an initial post and at least one reply to another student.
- **Manual Homework Assignments** - There is one chapter with a manual homework assignments that is submitted as a Canvas upload rather than through Connect. The manual assignment is the Accounting Cycle Review (Chapter 2), which is completed by hand.
- **Concept Video Practice Questions** - these videos are located in Connect and cover the major topics from each chapter. There are multiple-choice questions that correspond to the videos that you answer for credit. You can check your answer twice on each question and have two attempts at each assignment.
- **Financial Statement Analysis Project** - at the conclusion of the course, you will complete a financial statement analysis paper and create a corresponding narrated PowerPoint presentation video. You will post your video presentation on a discussion thread for your classmates to watch and provide comments.
- **Interim Exams** - Roughly every three chapters, there is an exam that will be taken in McGraw Hill Connect. There is a practice exam and a list of study topics to help you prepare for each test.

- **Extra Credit Notes** - There is a Canvas assignment set up for each chapter for you to submit pictures of your notes for extra credit. Completion of these assignments is not required, but will earn you extra credit points. See Course Policies. You can use your notes as a reference on the Interim Exams.

Grading Scale

Course grades are determined by the students' achieved percentage based upon the relative weighting for homework assignments and examinations. Your final grade is weighted as follows:

Assignment Categories % of Total Grade

Guided Reading Assignments	10%
Manual Homework Assignment	5%
Practice Exercises and Concept Video Practice	10%
Discussions	5%
Connect Homework Assignments	15%
Financial Statement Analysis	20%
3 Module Exams	35%
Total	100%

Grades are assigned using the following scale:

A	93%-100%	B-	80%-82.9%	D+	67%-69.9%
A-	90%-92.9%	C+	77%-79.9%	D	63%-66.9%
B+	87%-89.9%	C	73%-76.9%	D-	60%-62.9%
B	83%-86.9%	C-	70%-72.9%	E	59.9% or less

Assignment Schedule

Due Date	Assignment Name	Assignment Type	Points
9/1/25	Chapter 1 Notes	Assignment	1
9/1/25	Course Contract	Quiz	5
9/1/25	Introduce Yourself	Discussion	40
9/1/25	Chapter 1 Concept Videos Practice	Assignment	25
9/1/25	Chapter 1 Guided Reading	Assignment	50
9/1/25	Chapter 1 Homework	Assignment	50
9/1/25	Chapter 1 Practice Exercises	Assignment	25
9/1/25	MH Connect Orientation Videos	Assignment	20
9/8/25	Accounting Cycle Review Problem - Upload here!	Assignment	100
9/8/25	Chapter 2 Notes	Assignment	1
9/8/25	Chapter 2 Concept Videos Practice	Assignment	25
9/8/25	Chapter 2 Guided Reading	Assignment	50
9/8/25	Chapter 2 Practice Exercises	Assignment	25
9/8/25	Chapter 2 Discussion: Accounting Cycle	Discussion	5
9/15/25	Chapter 3 Notes	Assignment	1
9/15/25	Chapter 3 Concept Videos Practice	Assignment	25

Due Date	Assignment Name	Assignment Type	Points
9/15/25	Chapter 3 Guided-Reading	Assignment	50
9/15/25	Chapter 3 Homework	Assignment	50
9/15/25	Chapter 3 Practice Exercises	Assignment	25
9/22/25	Exam 1 (Ch 1-3)	Assignment	100
9/22/25	Exam 1 Practice Set	Assignment	50
9/29/25	Chapter 4 Notes	Assignment	1
9/29/25	Chapter 5 Notes	Assignment	1
9/29/25	Chapter 4 Concept Videos Practice	Assignment	25
9/29/25	Chapter 4 Guided-Reading	Assignment	50
9/29/25	Chapter 4 Homework	Assignment	50
9/29/25	Chapter 4 Practice Exercises	Assignment	25
10/6/25	Chapter 5 Concept Videos Practice	Assignment	25
10/6/25	Chapter 5 Guided-Reading	Assignment	50
10/6/25	Chapter 5 Homework	Assignment	50
10/6/25	Chapter 5 Practice Exercises	Assignment	25
10/6/25	Chapter 5: Time Value of Money Discussion	Discussion	5

Due Date	Assignment Name	Assignment Type	Points
10/13/25	Chapter 6 Notes	Assignment	1
10/13/25	Chapter 6 Concept Videos Practice	Assignment	25
10/13/25	Chapter 6 Guided Reading	Assignment	50
10/13/25	Chapter 6 Homework	Assignment	50
10/13/25	Chapter 6 Practice Exercises	Assignment	25
10/20/25	Exam 2 (Chapters 4, 5, 6)	Assignment	100
10/20/25	Exam 2 Practice Set	Assignment	50
10/27/25	Chapter 7 Notes	Assignment	1
10/27/25	Chapter 7 Concept Videos Practice	Assignment	25
10/27/25	Chapter 7 Guided Reading	Assignment	50
10/27/25	Chapter 7 Homework	Assignment	50
10/27/25	Chapter 7 Practice Exercises	Assignment	25
10/27/25	Chapter 7 Discussion: Cash Accounting	Discussion	5
11/3/25	Chapter 12 Notes	Assignment	1
11/3/25	Chapter 12 Concept Videos Practice	Assignment	25
11/3/25	Chapter 12 Guided Reading	Assignment	50

Due Date	Assignment Name	Assignment Type	Points
11/3/25	Chapter 12 Homework	Assignment	50
11/3/25	Chapter 12 Practice Exercises	Assignment	25
11/10/25	Chapter 13 Notes	Assignment	1
11/10/25	Chapter 13 Concept Video Practice	Assignment	25
11/10/25	Chapter 13 Guided Reading	Assignment	50
11/10/25	Chapter 13 Homework	Assignment	50
11/10/25	Chapter 13 Practice Exercises	Assignment	25
11/17/25	Exam 3 (Chapters 7, 12, 13)	Assignment	100
11/17/25	Exam 3 Practice Set	Assignment	50
11/24/25	Chapter 14 Notes	Assignment	1
11/24/25	Chapter 14 Concept Videos Practice	Assignment	25
11/24/25	Chapter 14 Guided Reading	Assignment	50
11/24/25	Chapter 14 Homework	Assignment	50
11/24/25	Chapter 14 Practice Exercises	Assignment	25
11/30/25	Chapter 15 Notes	Assignment	1
12/1/25	Chapter 15 Concept Video Practice	Assignment	25

Due Date	Assignment Name	Assignment Type	Points
12/1/25	Chapter 15 Guided Reading	Assignment	50
12/1/25	Chapter 15 Homework	Assignment	46.43
12/1/25	Chapter 15 Practice Exercise	Assignment	25
12/1/25	Chapter 15: Lease Discussion	Discussion	5
12/8/25	Financial Statement Analysis Project	Assignment	200
12/15/25	Financial Statement Analysis Presentation	Assignment	40
12/17/25	Course Evaluation (Extra Credit)	Assignment	2
12/18/25	Financial Statement Analysis Presentations and Discussion	Discussion	10

How to Navigate to Canvas

Online Tutoring

Students at SLCC have access to online tutoring through Canvas. From your Canvas course click Online Tutoring in the course navigation and follow the steps to set up an appointment. If this is your first time using the Online Tutoring we recommend you click "Take a Tour" to familiarize yourself with the service.

Note that students only receive 480 minutes of tutoring time each semester. After that we encourage you to use the resources found through this link:

<https://www.slcc.edu/tutoring/index.aspx>

If you have any additional questions reach out to elarningsupport@slcc.edu.

Institutional Policies

As members of our academic community, we would like to invite you to review the Institutional Syllabus which covers important policies and procedures. This document contains important links for students on the code of student rights and responsibilities, academic integrity, and grading policies, Title IX and other important acknowledgements. By familiarizing yourself with this information, you can help us create a safe and respectful environment for everyone.

For more information, navigate to the Institutional Policies tab on the [Institutional Syllabus](#) page.

Learning Support and Tutoring Services

We are pleased to offer a range of tutoring and learning support services to help you achieve your academic goals. Whether you need assistance with a specific subject or want to improve your study skills, you have many options for tutoring or other support.

To learn more about the services we offer and how to access them, visit the [Institutional Syllabus](#) page under the Tutoring and Learning Support tab. We encourage you to take advantage of these resources to help you succeed in your studies. If you have any questions or would like to schedule a tutoring session, please don't hesitate to reach out to us. We are here to support you in any way we can.

Advising and Counseling Support Services

At our institution, we are committed to supporting your academic and personal growth. That's why we offer a range of advising and counseling services to help you navigate the challenges of college life. To learn more about the resources available to you and how to access them, visit the [Institutional Syllabus](#) page under the Advising and Counseling

Support Services tab. Our advising team and the support centers across campus are here to support you in achieving your goals and overcoming any obstacles you may face.

Student Academic Calendar

As students you should be aware of all important dates in the semester, such as the day that courses begin and end, as well as the drop date and the last day to withdraw. To learn more about those dates, navigate to the Student Academic Calendar below:

[SLCC Student Academic Calendar](#)