

**Note:**

**Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.**

## ***COURSE SYLLABUS***

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### **ACCT 301**

#### **INTERMEDIATE ACCOUNTING I**

#### **COURSE DESCRIPTION**

This is an intensive course in accounting theory and practice. The course attempts to strike a balance between procedural explanations of currently applied accounting practices and the theoretical framework upon which those practices are based. Alternatives to current practice are also introduced.

#### **RATIONALE**

The accounting student who seeks professional success in his or her career needs to understand both theory and practice in order to meet the challenges that await him or her in the future. Knowing alternatives to current practice can enhance the student's understanding of accounting practices that may evolve in the future.

#### **I. PREREQUISITE**

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

#### **II. REQUIRED RESOURCE PURCHASE**

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

#### **III. ADDITIONAL MATERIALS FOR LEARNING**

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office
- E. American Psychological Association. Publication manual of the American Psychological Association (Current ed.). Washington, DC: Author.  
<http://ezproxy.liberty.edu/login?url=http://APAStyleCENTRAL.apa.org>

**IV. MEASURABLE LEARNING OUTCOMES**

Upon successful completion of this course, the student will be able to:

- A. Apply accounting theory to analyze and solve complex accounting problems.
- B. Prepare financial statements in accordance with GAAP and the conceptual framework.
- C. Evaluate economic resources using the conceptual framework and GAAP.
- D. Compare and contrast GAAP and IFRS with respect to the conceptual framework and accounting for economic resources.

**V. COURSE REQUIREMENTS AND ASSIGNMENTS**

- A. Textbook readings and lecture presentations
- B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

- C. Group Discussion Board Forums (4)

For this collaborative discussion board, the instructor will place the student into a group at the beginning of the course. The student will create a thread in response to the provided prompt for each forum. Each thread must be at least 500 words and demonstrate course-related knowledge. The student must support his or her assertions with at least 2 citations other than the textbooks; the Bible may be 1 of those sources. In addition to the thread, the student will reply to the thread of at least 1 classmate. The reply must be at least 250 words. Citations for the replies are not required, but are encouraged.

- D. Connect Homework (8)

In every module/week, the student will be assigned homework exercises, problems, and LearnSmart activities to be completed in the Connect learning environment. Time spent on each homework assignment will vary by the module/week as well as by the level of comprehension and mastery of the subject matter.

- E. Research Paper

The student will submit his or her Research Paper topic for approval. After the student's topic is approved, he or she will write an 8–10-page Research Paper (not including title and reference pages) following current APA format and using at least 5 different scholarly sources.

## F. Connect Quizzes (4)

There will be 4 Connect Quizzes throughout the course. Each quiz will be open-book/open-notes, will cover material from the textbook and homework questions, and will be comprised of 30 questions. The student will have 2 hours to complete each quiz, and each quiz can be taken a maximum of 2 times.

## VI. COURSE GRADING AND POLICIES

## A. Points

Course Requirements Checklist	10
Group Discussion Board Forums (4 at 50 pts ea)	200
Connect Homework (4 at 50 pts ea, 4 at 25 pts ea)	300
Research Paper	100
Connect Quizzes (4 at 100 pts ea)	400
<b>Total</b>	<b>1010</b>

## B. Scale

A = 900–1010 B = 800–899 C = 700–799 D = 600–699 F = 0–599

## C. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Accommodation Support (ODAS) at [LUOODAS@liberty.edu](mailto:LUOODAS@liberty.edu) to make arrangements for academic accommodations. Further information can be found at [www.liberty.edu/disabilitysupport](http://www.liberty.edu/disabilitysupport).

If you have a complaint related to disability discrimination or an accommodation that was not provided, you may contact ODAS or the Office of Equity and Compliance by phone at (434) 592-4999 or by email at [equityandcompliance@liberty.edu](mailto:equityandcompliance@liberty.edu). Click to see a full copy of Liberty's [Discrimination, Harassment, and Sexual Misconduct Policy](#) or the [Student Disability Grievance Policy and Procedures](#).

## ***COURSE SCHEDULE***

### **ACCT 301**

Textbook: Spiceland et al., *Intermediate Accounting* (2018).

<b>MODULE/ WEEK</b>	<b>READING &amp; STUDY</b>	<b>ASSIGNMENTS</b>	<b>POINTS</b>
<b>1</b>	Spiceland et al.: chs. 1–2 1 presentation 1 website	Course Requirements Checklist Class Introductions Group DB Forum 1 Connect Homework 1	10 0 50 50
<b>2</b>	Spiceland et al.: ch. 3 1 presentation	Research Paper: Topic Connect Homework 2 Connect Quiz 1	0 25 100
<b>3</b>	Spiceland et al.: chs. 4–5 1 presentation	Group DB Forum 2 Connect Homework 3	50 50
<b>4</b>	Spiceland et al.: ch. 6 1 presentation	Connect Homework 4 Connect Quiz 2	25 100
<b>5</b>	Spiceland et al.: chs. 7–8 1 presentation	Group DB Forum 3 Connect Homework 5	50 50
<b>6</b>	Spiceland et al.: ch. 9 1 presentation	Connect Homework 6 Connect Quiz 3	25 100
<b>7</b>	Spiceland et al.: ch. 10 1 presentation	Group DB Forum 4 Connect Homework 7 Research Paper	50 50 100
<b>8</b>	Spiceland et al.: ch. 11 1 presentation	Connect Homework 8 Connect Quiz 4	25 100
<b>TOTAL</b>			<b>1010</b>

DB = Group Discussion Board

**NOTE:** Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.