

Intermediate Acct. I, BA 341  
Fall 2004

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Office Hours: 9:15-11:00 TTH

**Course Description:** Accounting theory, from both the theoretical and practical viewpoints. Covers the foundation of accounting theory, the accounting and reporting process, and the impact of the recent pronouncements from FASB, AICPA, AAA, and SEC. This is the first course in the intermediate accounting sequence. Prerequisites: Economics 101-102.

**Course Objective:** Students will comprehend generally accepted accounting principles and the theory underlying those principles. They will be able to apply specific financial accounting techniques to problems similar to real-world business situations.

**Textbook:** *Intermediate Accounting, 3<sup>rd</sup> edition*, Spiceland, McGraw-Hill/Irwin Publishers

**Grade Determination:**

Problems/Quizzes/Participation	10
Three tests	65
Final exam	25
	100

**Tests:** Tests will be composed of multiple choice, problem, and short discussion type questions. Students will take the tests at scheduled times. Make-up tests will not be given. If you miss a test, the weight of the final exam will increase to include the weight of the missed test.

**Problems:** Problems will be assigned throughout the semester to emphasize course material. Students should complete the problems according to the syllabus and be prepared to discuss them in class. Assignments will be collected periodically and graded for effort and form. Late homework will not be accepted, but you may turn it in early.

**Quizzes:** Quizzes will be used to make certain that students are keeping up with the assigned topics. Generally, these will be announced, but, occasionally, unannounced quizzes may be given. No makeup quizzes will be given, but you may drop two quiz grades.

**Attendance and participation:** Class attendance is absolutely necessary. Each student is allowed three absences, including absences for athletic events and school functions. Three points reduction in the final grade may be assessed for each absence in excess of three. Note that homework and quizzes may only be turned in during class. However, athletes and students with excused absences may turn in assignments before class.

**Honor Code:** The Rhodes Honor Code is expected to be followed in all aspects of the course. All work is to be pledged. You may discuss homework assignments with other students, but using another student's solutions for homework will be considered a violation of the honor code.

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Day	Date	Chapter		Exercises	Problems
Thursday	August 26		Introduction		
Tuesday	31	2	Accounting Process	1,2,3,4(class)	
Thursday	September 2	2	"	8,9,10,11	2
Tuesday	7	2	"	12,14	3,4
Thursday	9	3	Balance Sheet	2,3,4,12,13	
Tuesday	14	3	"	5,6	5
Thursday	16	4	Income Statement	3,4,5,6	
Tuesday	21	4	"	8,9	2,3
Thursday	23	4	"		
Tuesday	28		<b>Test 1</b>		
Thursday	30	5	Income Measurement	1,2,5,6	
Tuesday	October 5	5	"	8,9,10,12	1,4
Thursday	7	6	Time Value of Money	5,6,7,9,10	1
Tuesday	12	6	"	17,18	2,8,9,12
Thursday	14	7	Cash and Receivables	3,5,6,7,8	1,2
Tuesday	19		<b>Fall Recess</b>		
Thursday	21	7	"	10,14,15,16	3,5
Tuesday	26		<b>Test 2</b>		
Thursday	28	8	Inventories	4,6,7,10,12	2
Tuesday	November 2	8	"	11,14	7,9,10
Thursday	4	9	Inventories, add'l topics	2,5,7,8	3,4
Tuesday	9	9, 10	"	9-9,10; 10-3,4,6,8	9-7,8
Thursday	11	10	Operational Assets	13,14,19,21	4,5,6
Tuesday	16	11	Operational Assets-Util.	1,7,8,9	
Thursday	18	11	"	12,13,15	2,6,9
Tuesday	23		<b>Test 3</b>		
Thursday	25		<b>Thanksgiving Break</b>		
Tuesday	30	12	Investments	1,2,6,8,9	
Thursday	December 2	12	"	10,13,16	1,5
Tuesday	7	12	"		