

Washtenaw Community College Comprehensive Report

ACC 213 Intermediate Accounting I

Effective Term: Winter 2016

Course Cover

Division: Business and Computer Technologies

Department: Business

Discipline: Accounting

Course Number: 213

Org Number: 13110

Full Course Title: Intermediate Accounting I

Transcript Title: Intermediate Accounting I

Is Consultation with other department(s) required: No

Publish in the Following: College Catalog , Time Schedule , Web Page

Reason for Submission: Course Change

Change Information:

Consultation with all departments affected by this course is required.

Course title

Course description

Outcomes/Assessment

Objectives/Evaluation

Rationale: Changing ACC 213 Intermediate Accounting master syllabus to remove current liabilities coverage and add coverage of investments. New course, Intermediate Accounting II will be added and cover current and long-term liabilities and equity.

Proposed Start Semester: Winter 2016

Course Description: In this course, students continue the study of generally accepted accounting principles as they relate to financial accounting standards, financial statement presentation, and to the recording, valuation and disposition of current and non-current assets.

Course Credit Hours

Variable hours: No

Credits: 3

Lecture Hours: Instructor: 45 **Student:** 45

Lab: Instructor: 0 **Student:** 0

Clinical: Instructor: 0 **Student:** 0

Total Contact Hours: Instructor: 45 **Student:** 45

Repeatable for Credit: NO

Grading Methods: Letter Grades

Audit

Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing

College-level Reading & Writing

College-Level Math

Level 4

Requisites

Prerequisite

ACC 122 minimum grade "C"
and

Prerequisite

Academic Math Level 4 or MTH 125 or any math level 4 or higher course with a minimum grade of "C"

General Education

Request Course Transfer

Proposed For:

Student Learning Outcomes

1. Recognize financial accounting standards, and identify transactions included in financial statements.

Assessment 1

Assessment Tool: Multiple-choice questions from Unit Test

Assessment Date: Fall 2018

Assessment Cycle: Every Three Years

Course section(s)/other population: All Sections

Number students to be assessed: All Students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will score a minimum of 70% on all questions assessed within this learning outcome.

Who will score and analyze the data: Department Faculty

2. Recognize the correct recording, valuation and disposition of assets and evaluate a company's financial performance.

Assessment 1

Assessment Tool: Multiple-choice questions from Unit Test.

Assessment Date: Fall 2018

Assessment Cycle: Every Three Years

Course section(s)/other population: All Sections

Number students to be assessed: All Students

How the assessment will be scored: Answer key

Standard of success to be used for this assessment: 70% of the students will score a minimum of 70% on all questions assessed within this learning outcome.

Who will score and analyze the data: Department Faculty

Course Objectives

1. Recognize financial accounting standards.
2. Identify transactions included in financial statements.
3. Recognize the correct recording of assets.
4. Recognize the correct valuation of assets.
5. Recognize the correct recording and disposition of assets, and evaluate a company's financial performance.

New Resources for Course

Course Textbooks/Resources

Textbooks

Spiceland~Sepe~Nelson. *Intermediate Accounting- with connect software*, 8th ed. McGraw-Hill- Irwin, 2015, ISBN: 9781259546235.

Manuals

Periodicals

Software

Equipment/Facilities

Level III classroom

Testing Center
Data projector/computer

<u>Reviewer</u>	<u>Action</u>	<u>Date</u>
Faculty Preparer: <i>Julianne Davies</i>	<i>Faculty Preparer</i>	<i>Jul 30, 2015</i>
Department Chair/Area Director: <i>Julianne Davies</i>	<i>Recommend Approval</i>	<i>Aug 20, 2015</i>
Dean: <i>Kimberly Hurns</i>	<i>Recommend Approval</i>	<i>Sep 09, 2015</i>
Curriculum Committee Chair: <i>Kelley Gottschang</i>	<i>Recommend Approval</i>	<i>Sep 28, 2015</i>
Assessment Committee Chair: <i>Michelle Garey</i>	<i>Recommend Approval</i>	<i>Sep 29, 2015</i>
Vice President for Instruction: <i>Michael Nealon</i>	<i>Approve</i>	<i>Oct 06, 2015</i>