

## **NORTHWESTERN CONNECTICUT COMMUNITY COLLEGE**

### **COURSE SYLLABUS**

**Course Title:** Intermediate Accounting I

**Course #:** C271 - 61

**Course Description:** This course will provide a comprehensive coverage of essential accounting topics in an efficient manner. Primary areas of study will include the development of accounting standards, financial reporting and the primary accounting activities of a business

**Pre-requisite/Co-requisite:** Principles of Financial Accounting C113

**Goals:** To assist the students in learning the application of the Financial Accounting Standard Board's (FASB's) accounting standards for the preparation, presentation and reporting of:

1. Financial Statements
2. Cash & Receivables
3. Inventory
4. Fixed Assets
5. Intangible Assets

**Outcomes:**

1. Comprehend, interpret, and analyze written text, oral messages, and multi-media presentations concerning financial information.
2. Produce effective written and oral communications in response to a specified task for a specified audience.
3. Apply mathematical concepts and skills to interpret, understand, and communicate quantitative and qualitative data.
4. Apply logical, critical, ethical, and creative processes and information to identify problems, evaluate alternative solutions, and make informed decisions.
5. Search for and obtain appropriate information efficiently through both traditional and electronic media, and evaluate this information for accuracy, perspective, and utility.
6. Demonstrate an understanding and relevant application of accounting standards.
7. Identify and evaluate ethical issues and conflicts, and recognize the responsibility of the individual in today's business environment.

**Attendance:**

Attendance and participation in all business classes are a prerequisite to success both in relation to the student's grade and the student's ultimate success in the business world. For each absence

over three (3) the student's grade may be reduced one grade.

**Method of Evaluation:**

Five tests will be administered and the final grade will be computed as follows:

Exams (3)	45%
Quizzes	20%
Class participation	10%
Homework	10%
Final	15%

Examinations must be taken on the scheduled date. If a student misses an examination, make-ups must be scheduled with the instructor.

**College Policies**

**Plagiarism:** Plagiarism and Academic Dishonesty are not tolerated at Northwestern Connecticut Community College. Violators of this policy will be subject to sanction. Please refer to your "Student Handbook" under "Policy on Student Rights," the Section entitled "Student Discipline," or the College catalog for additional information.

**Americans with Disabilities Act (ADA):** The College will make reasonable accommodations for persons with documented learning, physical, or psychiatric disabilities. Students should notify Roseann Dennerlein, the Counselor for Students with Disabilities. She is located at Greenwoods Hall, in the Center for Student Development. Her phone number is 860-738-6307 (V/TTY) and her email is [rdennerlein@nwcc.commnet.edu](mailto:rdennerlein@nwcc.commnet.edu).

**School Cancellations:** If snowy or icy driving conditions cause the postponement or cancellation of classes, announcements will be made on local radio stations. Students may also call the College directly at (860) 738-6464 to hear a recorded message concerning any inclement weather closings. Students are urged to exercise their own judgment if road conditions in their localities are hazardous.