

Eastern Oregon University
Course Syllabus

Number of Course: ACCT 527

Name of Course: Accounting Theory and Practice

Catalog Description: In this course, students will learn the principles, theories, and practice of financial accounting and how to apply them in a managerial role. There will be an in-depth analysis of the balance sheet, income statement, and cash flow. Additionally, the students will apply accounting theory to case studies and publicly traded companies.

Credit Hours: 3

Instructor: TBD

Time and place of the course: Online

Required Texts or Suggested Materials:

Corporate Financial Reporting and Analysis: A Global Perspective. ISBN13: 978-1119494577

Prerequisites: Admission to Graduate School and Admission to MBA Program, or Consent of instructor

Learning Outcomes:

1. Learn the principles, theories, and practice of financial accounting.
2. Understand the information contained in the income statement, balance sheet, and cash flows
3. Conduct analysis of the financial statements to determine profitability and liquidity.
4. Learn how different accounting methods affect financial statements.

Course Requirements:

(Assignment requirements will be added when assignments are determined.) Late work will generally not be accepted. Exceptions may be made on a case-by-case basis at the instructor's discretion.

Means of Assessment:

Assessments	Percent of Total Grade	Course Learning Outcomes	Program Learning Outcomes
IMA Case Studies - Group Projects	50%	CLO 1-3	PLO 1-3
Weekly Quizzes	30%	CLO 1-3	PLO 1-3
Exams (2)	20%	CLO 1-3	PLO 1-3

Grading Policies:

A	94-100	B+	87-89	B-	80-83	C	74-76	D	60-69
A-	90-93	B	84-86	C+	77-79	C-	70-73	F	<60

Brief Outline of Course:

Week One	Financial Statements
Week Two	Balance Sheet and Income Statements
Week Three	Brief Overview of GAAP and IFRS
Week Four	Revenue Recognition
Week Five	Statement of Cash Flows
Week Six	Financial Statement Analysis
Week Seven	Business Valuation and Financial Statement Analysis
Week Eight	Accounting for Receivables and Bad Debts
Week Nine	Accounting for Inventory
Week Ten	Final Exam

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Academic Misconduct Policy:

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

Accommodations/Students with Disabilities policy:

Any student who feels he or she may need an accommodation for any type of disability, must contact the Disability Services Office in Loso Hall, Room 234. Phone: 541-962-3081.

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Date: 09/16/24