

Eastern Oregon University Course Syllabus

Number of Course:

ACCT 385

Name of Course:

Intermediate Accounting III

Catalog Description:

A comprehensive study of generally accepted accounting principles and procedures underlying valuation, income measurement and the preparation of financial data. Must be taken in sequence.

Credit Hours:

4

Required Texts or Suggested Materials:

Link to the EOU Bookstore: [Eastern Oregon University Bookstore \(opens in new tab\)](#)

Prerequisites:

ACCT 384

Learning Outcomes:

Upon completion of the Intermediate Accounting series, students should be able to:

1. Describe and implement United States Generally Accepted Accounting Principles (GAAP) for financial reporting.
2. Describe and implement the Financial Accounting Standards Board Conceptual Framework.
3. Prepare, analyze, and interpret the comprehensive financial statements for an ongoing business enterprise under GAAP.
4. Summarize and prepare transactions for assets, liabilities, investments, stockholder's equity components and reporting, comprehensive income reporting, income taxes, reporting pension funds, financial statement analysis, and accounting transaction error identification and correction.

Course Requirements:

Your course grade will depend on the overall average received on assignments and quizzes. Letter grades will be assigned based on the percentage of total points earned.

Quizzes:

Grading will be based on quizzes and weekly assignments. The quizzes are located in Connect through Canvas, and are open book and notes.

Assignments and Due Dates:

The assignments are located in Connect through Canvas. All homework assignments are set for 2 attempts and your score will be the higher of the two. Assignments and Quizzes will be assigned as we finish each chapter. The syllabus is in Canvas on the Homepage. Power Point

lectures and outlines are in Canvas. If you have any difficulty with any of the assignments, feel free to email or call me and I will be more than happy to guide you through it.

Grading Policies:

Grading is based upon the student's ability to apply the learning outcomes to the assignments and quizzes, and is based on the following scale:

Grades as a Percentage of Total Points:

Grade Letter:	Percentage:
A	95 -100
A-	90-94
B+	86-89
B	83-85
B-	80-82
C+	76-79
C	73-75
C-	70-72
D	60-69
F	<60

Means of Assessment:

Learning Outcome	Means of Assessment
Describe and implement United States Generally Accepted Accounting Principles (GAAP) for financial reporting.	Homework & Quizzes
Describe and implement the Financial Accounting Standards Board Conceptual Framework.	Homework & Quizzes
Prepare, analyze, and interpret the comprehensive financial statements for an ongoing business enterprise under GAAP.	Homework & Quizzes
Summarize and prepare transactions for assets, liabilities, investments, stockholder's equity components and reporting, comprehensive income reporting, income taxes, reporting pension funds, financial statement analysis, and accounting transaction error identification and correction.	Homework & Quizzes

Brief Outline of Course:

This sequence is designed to provide students with an understanding of the theory and practice underlying the measurement and presentation of financial information in accordance with generally accepted accounting principles (GAAP).

General Education Category and Outcomes:

[Insert text here if GEC course]

University Writing Requirement Outcomes:

[Insert text here if UWR]

Writing Center Statement:

The EOU Writing Center provides a place — physical or virtual — where every EOU student can find an interested, responsive reader. Writing tutorials are free of charge for EOU undergraduate and graduate students and are available for writing at any course level and for writing resumes, job letters, and graduate applications. For drop-in hours or to schedule in-person, synchronous online, or asynchronous online tutoring, please visit the EOU Writing Center: [Writing Center – Eastern Oregon University \(opens in new tab\)](#).

Classroom Decorum:

[Insert text here]

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 they may need accommodation for any type of disability must contact the Disability Services Office in Loso Hall, Room 233. Phone: 541-962-3081.

Disclaimer:

This standard syllabus provides only general information on the course. For those enrolled in the course a detailed syllabus will be provided by the Instructor at the beginning of the term. Please keep in mind that not all courses are offered every year.

Syllabus Prepared By:

Accounting Faculty

Date:

Winter 2023