



## SYLLABUS COLLEGE OF BUSINESS ADMINISTRATION

<b>Course Number</b> <b>Course Name</b>	BA304 INTERMEDIATE ACCOUNTING I
<b>Credit Value</b> <b>(Breakdown of theory and lab credits)</b>	3 Theory
<b>Catalog Course Description</b>	Accounting principles within a conceptual framework determined by generally accepted accounting principles, financial accounting functions and theory, and recognition and measurement of assets. Prerequisites: BA 222. (3, 3T+0S)
<b>Student Learning Outcomes/Objectives /Competencies of the Course</b>	<ol style="list-style-type: none"> <li>1. Demonstrate an understanding of the elements of the financial statement.</li> <li>2. Develop an understanding of the complexities of measurement issues relating to the elements of financial statements.</li> <li>3. Be able to account for complex transactions and events relating to the theoretical structure of financial account, accounting cycle; financial statements; time value of money, cash and receivables, inventory valuation, property, plant and equipment; and intangible assets.</li> <li>4. Demonstrate knowledge of disclosure requirements related to various elements of the financial statements.</li> <li>5. Be able to prepare financial statements that are consistent in form and content with professional standards.</li> </ol>
<b>College-Wide Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li><b>1. Communication</b></li> <li>2. Critical Thought</li> <li>3. Information Literacy</li> <li>4. Cultural Competence</li> </ol> <p>Outcome in Bold</p>