Course:  ACC330 Intermediate Accounting I  
Instructor:  Konrad E. Gunderson  
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Course description
The course is a continuation of introductory financial accounting with an emphasis on asset valuation and reporting issues. Areas of emphasis include:

- Review of the Accounting Cycle
- Income Statement & Balance Sheet
- Cash & Receivables
- Inventories
- Property, Plant & Equipment
- Intangible Assets

Daily work, attendance, and exams
A schedule of reading and homework assignments will be supplied. You should read the assigned pages and review the assigned homework before class. In your review of the homework, identify exercises that you can readily solve based on the reading; verify your work using the check figures provided. After solving the more basic problems, look to the more difficult ones and think about how you might begin to solve them; you will likely flip back to study the examples in the body of the chapter at this point. If you are unsure how to solve a problem jot down questions. You may find that your question is answered in the course of classroom activities; if not, raising your question in class may help you as well as your classmates who may have the same question. If you are consistently having difficulty solving homework problems, contact the instructor for help or advice; do not wait to take action — waiting will only compound any problems you may be having.

Attendance at all class periods is strongly encouraged. It is recognized that students may occasionally miss class during the semester. If a homework or other assignment is due on a day you miss, please make every effort to deliver your work to me no later than the end of the day; the instructor reserves the right to refuse work that is late due to forgetfulness or unpreparedness. Tests must be taken on the dates scheduled. In accordance with MWSC guidelines, alternative test times will be provided for students participating in college sponsored sports or music events; when one of these events conflicts with a test it is your responsibility to supply me (in advance of the test) with documents verifying the time and date of the event, and your participation in the event.

Grading
Course grades are assigned based on percentage of total course points earned, with a standard of approximately 90% for an A, 80% for a B, 70% for a C, and 60% for a D. Points available (approximate) are as follows:

- 3 or 4 tests during the semester (50-60 points each)
- 1 test during finals week (90-100 points)
- 3 or 4 homework assignments (5-10 points each)
- 2 or 3 analysis/writing assignments (10-20 points each)