

Course Abstract

Course ID and Name: ACC 211, Intermediate Accounting I

Department: Business and Computer Science

Chairperson or Course Coordinator: Dr. Aslihan Cakmak

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Prerequisites: ACC-102

Co-requisites: None

Course Description:

A review of the accounting cycle for a manufacturing and for a merchandise operation. Emphasizes the capital structure of the corporation and the theory and concepts underlying accounts such as cash, receivables, inventories, and investments.

Credits: 4

If you need accommodations due to a disability, contact Disability Services in Edison Hall Room 100, 732.906.2546.

To foster a productive learning environment, the College requires that all students adhere to the Code of Student Conduct, which is published in the college catalog and website.

Learning Outcomes:

Upon successful completion of the course, students will be able to:

1. Prepare the major financial statements.
2. Understand and apply time value concepts of money to general accounting problems.
3. Understand GAAP as applied to current assets, property plant and equipment, intangible assets, and current and contingent liabilities.

Course Content Areas:

- Underlying concepts and principles of accounting theory
- Application of accounting theory principles
- Accounting reports