| **PROFESSOR:** | **PHONE NUMBER:** |
| --- | --- |
| **OFFICE LOCATION:** | **E-MAIL:** |
| **OFFICE HOURS:** | **SEMESTER:** |

1. **COURSE NUMBER AND TITLE, CATALOG DESCRIPTION, CREDITS:**

**ACG 4123 intermediate accounting III (3 CREDITS)**

As the third course of the series, this course continues an in-depth study of financial statements and underlying records. The elements that comprise the equity side of the balance sheet are emphasized with additional attention given to special problems in income determination and financial reporting. Major areas of instruction for this course include theory and practice underlying stockholder equity, income taxes, leases, post-retirement benefits, error analysis, the statement of cash flows, full disclosure, and other current accounting topics. This is the third course in the course sequence: ACG3103 + ACG3113 + ACG4123.

1. **PREREQUISITES FOR THIS COURSE:**

**ACG 3113 with a grade of “C” or higher**

**CO-REQUISITES FOR THIS COURSE:**

None

1. **GENERAL COURSE INFORMATION:** Topic Outline.

* Income tax accounting
* Pensions and post retirement benefits
* Leases
* Dilutive securities
* Accounting for changes and errors
* Cash flow statements
* Financial statement disclosures
* Derivatives
* International Accounting Standards

1. **All courses at Florida SouthWestern State College contribute to the general education program by meeting one or more of the following general education competencies:**

**C**ommunicate clearly in a variety of modes and media.

**R**esearch and examine academic and non-academic information, resources, and evidence.

**E**valuate and utilize mathematical principles, technology, scientific and quantitative data.

**A**nalyze and create individual and collaborative works of art, literature, and performance.

**T**hink critically about questions to yield meaning and value.

**I**nvestigate and engage in the transdisciplinary applications of research, learning, and knowledge.

**V**isualize and engage the world from different historical, social, religious, and cultural approaches.

**E**ngage meanings of active citizenship in one’s community, nation, and the world.

**A.**  **General Education Competencies and Course Outcomes**

1. Listed here are the course outcomes/objectives assessed in this course which play an integral part in contributing to the student’s general education along with the general education competency it supports.

General Education Competency: **Evaluate**

Course Outcomes or Objectives Supporting the General Education Competency Selected:

* Describe and apply principles relating to corporate income taxes, pension and retirement benefits, leases, derivatives, and/or accounting charges and error analysis.

**B.** **Other Course Objectives/Standards**

* Evaluate, classify, and present specific stockholder equity items, —including dilutive securities--on the Balance Sheet.
* Define, evaluate and classify specific cash flow items, and determine their proper presentation on the Statement of Cash flows.
* Evaluate and apply financial statement full disclosure principles.

1. **DISTRICT-WIDE POLICIES:**

**Programs for Students with Disabilities**

Florida SouthWestern State College, in accordance with the Americans with Disabilities Act and the College’s guiding principles, offers students with documented disabilities programs to equalize access to the educational process. Students needing to request an accommodation in this class due to a disability, or who suspect that their academic performance is affected by a disability should contact the Office of Adaptive Services at the nearest campus. The office locations and telephone numbers for the Office of Adaptive Services at each campus can be found at <http://www.fsw.edu/adaptiveservices>.

**REPORTING TITLE IX VIOLATIONS**

Florida SouthWestern State College, in accordance with Title IX and the Violence Against Women Act, has established a set of procedures for reporting and investigating Title IX violations including sexual misconduct.  Students who need to report an incident or need to receive support regarding an incident should contact the Equity Officer at [equity@fsw.edu](mailto:equity@fsw.edu).  Incoming students are encouraged to participate in the Sexual Violence Prevention training offered online.  Additional information and resources can be found on the College’s website at <http://www.fsw.edu/sexualassault>.

1. **REQUIREMENTS FOR THE STUDENTS:**

List specific course assessments such as class participation, tests, homework assignments, make-up procedures, etc.

1. **ATTENDANCE POLICY:**

The professor’s specific policy concerning absence. (The College policy on attendance is in the Catalog, and defers to the professor.)

1. **GRADING POLICY:**

Include numerical ranges for letter grades; the following is a range commonly used by many faculty:

| 90 - 100 | = | A |
| --- | --- | --- |
| 80 - 89 | = | B |
| 70 - 79 | = | C |
| 60 - 69 | = | D |
| Below 60 | = | F |

(Note: The “incomplete” grade [“I”] should be given only when unusual circumstances warrant. An “incomplete” is not a substitute for a “D,” “F,” or “W.” Refer to the policy on “incomplete grades.)

1. **REQUIRED COURSE MATERIALS:**

(In correct bibliographic format.)

1. **RESERVED MATERIALS FOR THE COURSE:**

Other special learning resources.

1. **CLASS SCHEDULE:**

This section includes assignments for each class meeting or unit, along with scheduled Library activities and other scheduled support, including scheduled tests.

1. **ANY OTHER INFORMATION OR CLASS PROCEDURES OR POLICIES:**

(Which would be useful to the students in the class.)