

Dominican University
Accounting 310
Mr. Pollastrini
Fall, 2011
Fine Arts 203
(708) 524-6763
pollraym@dom.edu

Course Description

Accounting 310 is an extension of the coverage of financial accounting theory and practice begun in Accounting Principles through the topics traditionally covered in Intermediate Theory I.

Learning Objectives

Upon successful completion of this course, students should have a thorough understanding of the financial reporting issues for the following topics:

1. [Cash.](#)
2. [Receivables.](#)
3. [Inventory.](#)
4. [Property, Plant, and Equipment.](#)
5. [Intangibles.](#)
6. [Current Liabilities.](#)
7. [Long-term Liabilities.](#)
8. [Stockholders' Equity.](#)

Homework

Students are expected to do the reading and homework assignments. The homework problems are available on the intranet. All homework assignments will be covered in class. Homework assignments will not be collected. An assignment schedule is attached. The homework problems are available as a link on the syllabus that is online.

Text

The required textbook is Intermediate Accounting, 14th ed. by Kieso, Weygandt, and Warfield (ISBN-13 978-0-470-58723-2).

Grading

The final grade will be determined on the basis of four exams and a computerized spreadsheet project, which is designed to have the student create computer spreadsheets to prepare a depreciation schedule for straight-line, an amortization schedule for a long-term mortgage that computes the annual mortgage payment and allocates the payments to principal and interest, and an amortization schedule for a long-term bond that computes the proceeds from the issuance of the bonds and allocates the payments to principal and interest. The exams and computer spreadsheet project will have the following point values:

<u>Exam 1</u>	100
<u>Exam 2</u>	100
<u>Exam 3</u>	100
<u>Exam 4</u>	150
Project	<u>150</u>
	<u>600</u>

Any exam taken late or practice set turned in late will be automatically lowered 10 points.

<u>Week</u>	<u>Topic</u>	<u>Readings</u>	<u>Assignments</u>
I	Cash and Receivables	Chap. 7; Appendix 7A	
II	Cash and Receivables (continued)		
III	Cash and Receivables (continued)		<u>Prob. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11</u>
IV	Inventories	Chap. 8, 9; Appendix 9A	
V	Inventories (continued)		
VI	Inventories (continued)		<u>Prob. 1, 2, 3, 4, 5</u>
VII	Property, Plant, Equipment, and Intangibles	Chap. 10, 11, 12	
VIII	Property, Plant, Equipment, and Intangibles (continued)		
IX	Property, Plant, Equipment, and Intangibles (continued)		<u>Prob. 1, 2, 3, 4, 5, 6, 7, 8, 9</u>
X	Current Liabilities	Chap. 13	<u>Prob. 1, 2, 3, 4</u>
XI	Long-term Liabilities	Chap. 14; Appendix 14A	
XII	Long-term Liabilities (continued)		<u>Prob. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10</u>
XIII	Stockholders' Equity	Chap. 15, 16 (pp. 904-922); Appendix 15A	
XIV	Stockholders' Equity (continued)		<u>Prob. 1, 2, 3, 4, 5, 6, 7</u>