



STARK STATE COLLEGE

GENERAL SYLLABUS

Course Information

Course Name: Intermediate Accounting I
Course Number: ACC221

Required Materials

Textbook(s): Intermediate Accounting, **2025 Release**, Spiceland; McGraw-Hill with instant access to McGraw Hill Connect.
Required Readings: None
Additional Materials: Computer, Internet Access, Excel (Office 365), and BAII Plus Calculator

Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

16-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 Environment and Theoretical Structure of Financial Accounting
2	Chapter 2 Review of the Accounting Process
3	Chapter 3 The Balance Sheet and Financial Disclosures
4	Test 1 (CH1,2,3)
5	Chapter 4 The Income Statement, Comprehensive Income, and the Statement of Cash Flows
6	Chapter 5 Time Value of Money Concepts & Research Assignment
7	Chapter 6 Revenue Recognition
8	Test 2 (CH 4,5,6)
9	Chapter 7 Cash and Receivables
10	Chapter 8 Inventories: Measurement
11	Chapter 9 Inventories: Additional Issues
12	Test 3 (CH 7,8,9)
13	Chapter 10 Property, Plant, and Equipment and Intangible Assets: Acquisition
14	Chapter 11 Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition & Excel Project
15	Chapter 12 Investments
16	TEST 4 – FINAL EXAM (CH 10,11,12 + Comprehensive)

8-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 Environment and Theoretical Structure of Financial Accounting
	Chapter 2 Review of the Accounting Process
2	Chapter 3 The Balance Sheet and Financial Disclosures
	Test 1 (CH1,2,3)
3	Chapter 4 The Income Statement, Comprehensive Income, and the Statement of Cash Flows
	Chapter 5 Time Value of Money Concepts & Research Assignment
4	Chapter 6 Revenue Recognition
	Test 2 (CH 4,5,6)
5	Chapter 7 Cash and Receivables
	Chapter 8 Inventories: Measurement
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	TEST 4 – FINAL EXAM (CH 10,11,12 + Comprehensive)