

**Western Dakota Technical Institute**  
**800 Mickelson Drive**  
**Rapid City, SD 57703-4018**

**Master Syllabus**

**Course Number:** ACCT 212  
**Course Name:** Intermediate Accounting I  
**Credits:** 4  
**Contact Hours:** 4 Lecture

**Course Description:** This course is intended to develop the students' understanding of accounting by focusing on GAAP and the conceptual framework that provides the support for accounting information. It includes a review of the accounting cycle with advanced work in cash flow, inventory valuation methods, current and non-current assets and liabilities, their specific valuation, and balance sheet presentation.

**Prerequisites:** ACCT 121

**Textbooks:** <http://bookstore.wdt.edu>

**Materials:** Access to the publisher's software, pencil, straight edge, a calculator (not one that is a part of a cell phone or PDA), ear buds, and laptop computer.

**Student Learning Outcomes:**

- Explain the environment and theoretical structure of financial accounting.
- Summarize the accounting process and the financial statements.
- Conduct time value of money analysis.
- Assess the current assets items of the balance sheet.

**Assessment:** Student's analytical skills, life skills, communication skills, teamwork techniques, social values, and employability will be assessed throughout this course by their ability to complete the course requirements successfully.

**ADA Accommodations:** Students Rights to Assistance or Accommodations: Western Dakota Technical Institute (hereinafter WDT) does not discriminate on the basis of disability. If you have a disability as defined by federal or state law, including a temporary disability related to pregnancy and/or parenting as a result of a medical necessity due to childbirth, WDT will provide reasonable accommodations including but not limited to architectural access, aids and services necessary for effective communication, and modification of its policies and procedures. Students with a disability who are requesting an accommodation should contact your instructor and the Student Success Director who serves as the disability coordinator as early as possible in the semester.

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