

Edison State Community College

ACC214S- Intermediate Accounting I

Instructor: Holly Stewart

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Phone: Use email to contact instructor

Office Hours: By appointment

Credentials: Master of Accounting and Financial Management, Devry Keller Graduate School, 2012
Master of Arts in Management, Antioch University McGregor, 2003

Course Description

An in-depth study of accounting theory and application of problem solving. Emphasis is on financial statement preparation; in-depth study of cash, temporary investments, receivables, inventories and non-current operating assets. Prerequisite: ACC 121S or department permission.

Required Materials

- **Textbook:** *Intermediate Accounting*, Gordon, Raedy & Sannella, 4th Edition.
 - MyAccountingLab access card and e-book, ISBN 9780135343289
 - OR access card, e-book, and loose-leaf version, ISBN 9780135343296

- **Calculator – HP10Bii+**

Mandatory from Chapter 7 onward; choose the format that best suits you:

- [Mobile App](#) (available on Android & iPhone)
- [Windows Emulator](#)
- [Download for Windows/Mac](#)
- [Physical Calculator] (ISBN13: 8780000125867)—available via Edison Bookstore or other retailers

Course Objectives

By the end of this course, you will:

- Prepare advanced financial statements with accuracy and insight
- Analyze and interpret accounting data from multiple asset classes
- Apply ethical reasoning to real-world business scenarios
- Strengthen Excel, research, and presentation skills
- Develop written and oral communication geared toward accounting contexts

Grading Breakdown

Grading Category	Points	Weight	Cumulative Points	% of Grade	Letter Grade
Problems	300	28%	963 - 1070	90 - 100 %	A
Crocs Project	125	12%	856 - 962.9	80 - 89.9 %	B
Quizzes	140	13%	749 - 855.9	70 - 79.9 %	C
Discussion Bds.	100	9%	642 - 748.9	60 - 69.9%	D
Ethical Case	100	9%	641.9 and below	59.9% and below	F
TVM Problems	80	7%			
Cozy Nest Capstone Project	100	9%			
Career Readiness Projects	125	12%			
Total	1070	100%			

Assignment Details

- **Problems & Quizzes**

Problems: 3 attempts via MyAccountingLab

Quizzes: 2 attempts per chapter; theory-focused

- **Discussion Boards**

Thoughtful post + 3 replies per assignment required

Promotes peer engagement across formats

- **Crocs Project**

A multi-part project using the CROCS 2024 Annual Report to build real-world financial analysis skills. Students complete a sequence of short assignments, including a:

- business overview quiz
- financial statement quiz
- ratio calculations (Excel workbook)
- reflection connecting learning to professional readiness

All components are submitted through Blackboard.

- **Ethical Case Analysis**

Explores ethical decision-making in accounting contexts

Encourages critical thinking and communication

- **Time Value of Money Problems**

Applied calculator-based TVM practice using the HP10Bii+ (or approved emulator/app).

- **Cozy Nest Capstone Project**

A three-part real-world style project completed across the final module:

- **Part 1: Financial Calculations Test**
- **Part 2: Excel Upload + Short Analysis**
- **Part 3: Executive Summary to the Owner**

Integrates Excel, financial analysis, and professional communication.

- **Career Readiness Projects**

- Includes:
- Resume
- Elevator pitch
- Virtual interview
- Job Fair attendance (mandatory)
- Reflection

Note: Non-attendance at the Job Fair results in one full letter-grade deduction plus loss of reflection credit.

Student Expectations

- Read assigned chapters and complete all assignments.
- Stay active in the course and access support materials in Blackboard.
- Communicate promptly with your instructor about questions or challenges or if you anticipate missing deadlines.
- Students are expected to adhere to the deadlines as posted in the class schedule.
- Follow Edison State's Academic Honesty Policy.

Ethical Use of AI

AI tools may support learning—such as brainstorming, revising reflections, or formatting—but must not replace your own effort.

- All graded work (quizzes, discussion boards, practice sets, etc.) must reflect your understanding.
- Submitting AI-generated work without meaningful personal input violates academic integrity and earns a zero.
- Use AI as a guide, not a substitute. Integrity matters.

Flexibility & Accessibility

- Students may attend any face-to-face section (day or evening) to reinforce learning. All sections follow identical schedules and content.

Notes:

- The instructor reserves the right to modify this syllabus at any time.
- Refer to your class schedule for assignments and due dates.
- See *Syllabus Part II Addendum* for additional student support services.

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AI POLICY - All coursework for this class must be authored solely by you. While limited use of generative AI tools like ChatGPT is permitted for brainstorming, outlining ideas, or checking grammar and style, AI-generated submissions—including drafts, full sentences, paragraphs, or entire assignments—are strictly prohibited and will be treated as academic misconduct. Any approved AI assistance must be properly documented and cited, in alignment with the college's academic honesty policies. If you're unsure about permitted usage, please ask for clarification before proceeding

ACCOMMODATIONS /ACCESSIBILITY AND DISABILITY SUPPORT SERVICES POLICY

Edison State Community College will make reasonable accommodations for students with documented disabilities. If you believe you may need an accommodation based on the impact of a disability, contact the instructor privately with your self-identification letter. If you do not have a self-identification letter, contact Accessibility and Disability Support Services by emailing accessibilitysupport@edisonohio.edu or by calling 937.381.1548. Accessibility and Disability Support Services is located on the Piqua Campus in Room 160. For additional information, visit <https://www.edisonohio.edu/services-support/accessibility-disability-support-services>

TESTING YOUR FAITH ACT POLICY - Edison State Community College is committed to providing an environment respectful of students' beliefs. Students are permitted to be absent for up to 3 days each semester based on their faith, religion, or spiritual belief system with no academic penalty. Students must complete the Testing Your Faith Act Accommodations Form, <https://www.edisonohio.edu/services-support/registration-records>, located in "Forms" and provide a copy to their individual faculty within 14 days from the start of the course. The entire policy can be found in the student handbook at <https://www.edisonohio.edu/services-support/student-resources>.

TITLE IX STATEMENT - Anti-Discrimination, Harassment and Bullying

It is the policy of the College to maintain a learning environment free from bullying, discrimination, sexual harassment or sexual violence. Title IX federal law protects students, employees and third parties with a relationship to the college. All Edison State Community College employees are required to report all knowledge of incidents that violate the Title IX policy to the Title IX Coordinator or Deputy Title IX Coordinator immediately. Student and employee confidential consultation is available through the Coordinator of Health and Wellness Services. Title IX Policy and procedure language as well as contact information for the Coordinator of Health and Wellness, Title IX Coordinator and Deputy Title IX Coordinator can be found at www.edisonohio.edu/TitleIX/.

TUTORING SERVICES - All Edison State students are eligible to receive free tutoring and learning support services through our Tutoring Center. Available services include Edison State tutors, both online and in-person, covering a wide variety of courses including various levels of math and paper reviews, online tutoring through OhioLINK eTutoring, distraction-reduced study rooms, and the use of Tutoring Center resources including subject-specific and general study guides. For more information on tutoring services, visit the Tutoring Center in the Library, email us at tutoringcenter@edisonohio.edu, call 937-778-7959, or visit our webpage at <https://www.edisonohio.edu/tutoring-center/>

ACC214S Intermediate Accounting I Course Schedule - 8 Week Term

Week	Date	Read	Homework	Special Assignments	Due Date
1	8/24/2026	Chapter 1 Environment Chapter 2 Theory	E1-1, E1-3 E2-1, E2-2 Chapter 1 & 2 Quiz	Discussion Board #1 – Accrual vs. Cash Accounting Career Readiness Resume Writing	Main Post Wed, 8/26/2026 Remainder: Sun, 8/30/2026
2	8/31/2026	Chapter 4 Accounting Cycle Chapter 5 Net Income Statement	P4-3; P4-4 BE5-20; P5-7 Chapter 4 & 5 Quiz	Part 1-3, Ethical Decision Making Assignments; Career Readiness Resume Writing	Sun, 09/6/2026
3	9/7/2026	Chapter 6 Financial Statements & Annual Report	BE6-6; BE6-20; E6-7 Chapter 6 Quiz	Part 1, Crocs Business Orientation Quiz Career Readiness Interviewing Skills & 3-Minute Personal Pitch	Sun, 09/13/2026
4	9/14/2026	Chapter 7 Time Value of Money (TVM)	Refresher Review of TVM from FIN119S Business Math; Chapter 7 Quiz	Part II, Crocs Reading the Financial Statement Quiz Career Readiness Mock Interview Prep & Scheduled	Main Post Wed, 9/16/2026 Remainder: Sun, 9/20/2026
5	9/21/2026	Chapter 8 Revenue Recognition Chapter 9 Cash & Receivables	P8-2; P8-6 P9-9; P9-10 Chapter 8 & 9 Quiz	Discussion Board #2 – Virtual Job Shadowing; Career Readness Mock Interview Week	Sun, 09/27/2026
6	9/28/2026	Chapter 10 Inventory Chapter 11 Cost Allocation & De-Recognition	P10-1; P10-8 P11-2; P11-3 Chapter 10 & 11 Quiz	MANDATORY- Career Fair at Piqua Campus, Thursday, October 1, 4-5 PM Part III & IV, Crocs Ratio Snapshot Quiz & Excel Worksheet Submission	Sun, 10/4/2026
7	10/5/2026	Chapter 12 Departure from Historical Costs	P12-5; P12-8 Chapter 12 Quiz	Part V, Crocs Financial Statement Reflection Paper Career Readiness Job Fair Reflection Paper	Sun, 10/11/2026
8	10/12/2026	Cozy Nest Capstone Project		Cozy Nest Capstone Project	Fri, 10/16/2026

Schedule subject to change at discretion of instructor.