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**Class Overview**

**General Class Information**

Instructor Name and Contact Information:

Leon W. Hutton, CPA, CGFM, SPHR

Email: [lwh7n@virginia.edu](mailto:lwh7n@virginia.edu) or [Leon.Hutton@cox.net](mailto:Leon.Hutton@cox.net)

Cell Phone: 703-447-6971

Subject Area and Catalog Number: ACCT 3110

Year and Term: Summer, 2017 (Online Synchronous)

Tuesdays, May 16 – August 1, 2017, 6:30 pm – 9:45 pm

Class Title: Intermediate Accounting I

Level (Graduate or Undergraduate): Undergraduate

Credit Type: credit

Class Description: An intensive study of the generally accepted accounting principles for asset valuation, income measurement, and financial statement presentation for business organizations, and the processes through which these principles evolve. Prerequisite: ACCT 2020 Introductory Accounting II.

Required Text (Include ISBN, specific edition): Intermediate Accounting, 9*th Edition*, Spiceland, Nelson, Thomas (Irwin/McGraw Hill, New York, Copywrite 2018), ISBN-978-1-259-72266-0 (combined edition).

Recommended but not required: Student Study Guide

We will use “Connect” with this course (and it will be used in Intermediate Accounting II).

URL: <http://connect.mheducation.com/class/l-hutton-acct-3110-summer-2017-hutton>

Having trouble registering in Connect? Get help here: <http://bit.ly/StudentRegistration>

FASB Codification Access

URL: <http://www2.aaahq.org/ascLogin.cfm>

**Username - AAA53195   
Password -  v26UPeG**

Learning Outcomes:

* Demonstrate understanding of concepts underlying the accounting for major asset groups, especially current assets, investments and revenue recognition.
* Demonstrate an understanding of the single and multiple step Income Statement, and Statement of Cash Flows
* Analyze accounting problems and apply appropriate accounting procedures for current and fixed asset groups
* Use FASB Codification to answer basic research questions
* Communicate [accounting information](http://www5.austincc.edu/faculty/syllabus.php?id=251672) clearly, concisely and accurately
* Identify significant differences between U.S. and [international accounting](http://www5.austincc.edu/faculty/syllabus.php?id=251672) standards for current asset groups, the income statement, and statement of cash flows.

Delivery Mode Expectations: Web-based, on-line classes, asynchronous; there will be a weekly conference call which will be recorded and posted.

Required Technical Resources and Technical Components: Active UVa Computing ID and password to access the Student Information System (SIS). Technical support contact for login/password: email [SCPSHelpdesk@virginia.edu](mailto:SCPSHelpdesk@virginia.edu).