



North Central State College

MASTER SYLLABUS

2025-2026

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT2030 Intermediate Accounting I

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 3

F. Prerequisites: ACCT1010

G. Last Course/Curriculum Revision Date: Fall 2024 Origin date: 09/12/2011

H. Textbook(s) Title:

MYLAB ACCOUNTING WITH PEARSON ETEXT -- ACCESS CARD -- FOR INTERMEDIATE ACCOUNTING

- Authors: Gordon, Raedy, Sannella
- Copyright Year: 2022
- Edition: 3rd
- ISBN: 9780136946533

(Purchased in ACCT2030. Used in ACCT2030 & ACCT2031)

I. Workbook(s) and/or Lab Manual: None

J. Course Description: An analysis of current accounting treatments of financial statement items. Emphasis is given to an evaluation of the theory underlying modern accounting practices, as well as to the comprehensive study of the accounting techniques involved.

K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments- How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	Revenue Recognition scenarios -- Quantitative Literacy VALUE Rubric – End of Term

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes		Assessments – How it is met & When it is met
1.	Summarize the objectives of financial reporting and explain the meaning of generally accepted accounting principles (GAAP).	Graded homework and exam - End of Term
1.	Analyze the usefulness of a conceptual framework and explain the basic elements of financial statements along with the basic assumptions and constraints considered in financial reporting.	Graded homework and exam - End of Term
2.	Apply basic accounting terminology and its use in the business community and demonstrate the various steps in the accounting cycle and double-entry rules.	Graded homework and exam - End of Term
4.	Evaluate the uses and limitations of a balance sheet and prepare classified balance sheets.	Graded homework and exam - End of Term
5.	Evaluate uses and limitations of an income statement and prepare income statements in different formats. The student will also be able to prepare a retained earnings statement.	Graded homework and exam - End of Term
6.	Evaluate the statement of cash flows, including its content and formats, and prepare a statement of cash flows.	Graded homework and exam - End of Term
7.	Analyze and apply the revenue recognition principle.	Exam – End of Term
8.	Analyze cash and cash equivalents, including how they are reported.	Exam – End of Term
9.	Analyze the accounting issues related to the recognition, valuation, and reporting of receivables.	Exam – End of Term

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70–72	C-	1.67	Below Average
67–69	D+	1.33	Below Average
63–66	D	1.00	Below Average
60–62	D-	0.67	Poor
00–59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences.

Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

Important information regarding College Procedures and Policies can be found on the syllabus supplement located at

<https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf>



North Central State College
SYLLABUS ADDENDUM

Academic Division: Business Discipline: Accounting
Course Coordinator: _____

Course Number: ACCT2030 Course Title: Intermediate Accounting I
Semester / Session: Fall 2025 / Session A Start / End Date: 08/11/2025 thru 12/12/2025

Instructor Information

Name: Shatonna N. Missick Credentials: MBA-Acc
Phone Number: 220.212.9665 E-Mail Address: smissick@ncstatecollege.edu
Office Location: Online Office Hours: Tues-Thurs 3:00 p.m. – 6:00 p.m.

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Quantitative Literacy	Revenue Recognition scenarios -- Quantitative Literacy VALUE Rubric – End of Term

Course Outcomes and Assessment Methods:

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Outcomes	Assessments – How it is met & When it is met
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2. Analyze the usefulness of a conceptual framework and explain the basic elements of financial statements along with the basic assumptions and constraints considered in financial reporting.	Graded homework and exam - End of Term
3. Apply basic accounting terminology and its use in the business community and demonstrate the various steps in the accounting cycle and double-entry rules.	Graded homework and exam - End of Term
4. Evaluate the uses and limitations of a balance sheet and prepare classified balance sheets.	Graded homework and exam - End of Term

Course Number: _____
Semester / Session: _____

Course Title: _____
Start / End Date: _____

5. Evaluate uses and limitations of an income statement and prepare income statements in different formats. The student will also be able to prepare a retained earnings statement	Graded homework and exam - End of Term
6. Evaluate the statement of cash flows, including its content and formats, and prepare a statement of cash flows.	Graded homework and exam - End of Term
7. Analyze and apply the revenue recognition principle.	Exam – End of Term
8. Analyze cash and cash equivalents, including how they are reported.	Exam – End of Term
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Recommended Grading Scale:

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67–69	D+	1.33	Below Average
63-66	D	1.00	Below Average
60-62	D-	0.67	Poor
00-59	F	0.00	Failure

III. Examination Policy:

1. The reasons for which a student will be excused from taking an examination _____
 - a. Hospitalization (with documented verification)
 - b. Death in the immediate family (with documented verification)
 - c. Personal illness or illness in immediate family - (doctor's excuse required).
2. A student who misses an examination for any reason is responsible for _____
 - a. Notifying the instructor as soon as possible.
 - b. Arranging a make-up exam within one week, if approved by the instructor.
 - c. Providing appropriate documentation (if absence is due to illness or emergency).
 - d. Understanding that unexcused absences may result in a grade of zero for the missed exam.

Course Number: _____
Semester / Session: _____

Course Title: _____
Start / End Date: _____

IV. Class Attendance and Homework Make-Up Policy:

1. Regular class attendance is expected. Participation includes contributing to discussions, completing in-class work, and engaging in group activities.

W. College Procedures/Policies:

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