

ACCT 3701 - Intermediate Accounting 1

Fall 2026 Syllabus, Section 03, CRN 41380,

Credit hours: 3

Instructor

Erica Neuman

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Public Instructor Information

Professor: Erica L. Neuman, Ph.D., CPA

Professional Qualifications:

Ph.D., Accounting, Case Western Reserve University

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Course Description

3701. Intermediate Accounting 1. In depth study of the accounting cycle, the preparation of financial statements including the cash flow statement, and current assets. Emphasis on relating practice to the FASB conceptual framework. Prereq.: "C" or better in ACCT 2602 or ACCT 2602H and 2.5 overall GPA. 3 s.h.

Course Readings

Group	Title	Author	ISBN
Required	Intermediate Accounting	Spiceland, Nelson, Thomas, and Winchel	9781264387434

The course readings are subject to change in the event of extenuating circumstances, research developments, current events, and/or to ensure better learning.

Schedule of Topics and Assignments

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
8/25	Review Syllabus	Introduction and Financial Accounting Refresh	
9/1		Financial Accounting Refresh Presentations	Prepare Financial Accounting Refresh Presentation
9/8	Chapter 1	Chapter 1: FASB Conceptual Framework	Chapter 1 Homework
9/15	Chapter 2	Chapter 2: The Accounting Cycle	Chapter 2 Homework
9/22		Exam 1	
9/29	Chapter 3	Chapter 3: The Balance Sheet	Chapter 3 Homework
10/6	Chapter 4	Chapter 4: The Income Statement and The Statement of Cash Flows	Chapter 4 Homework
10/13		Exam 2	
10/20	Chapter 7	Chapter 7: Receivables	Chapter 7 Homework
10/27	Chapter 8	Chapter 8: Inventory	Chapter 8 Homework

11/3		Exam 3	
11/10	Chapter 5	Chapter 5: Time Value of Money	Chapter 5 Homework
11/17	Chapter 14	Chapter 14: Long-Term Liabilities	Chapter 14 Homework
11/24		Introduction to the Accounting Profession and the CPA Exam	
12/1		Wrap Up and Course Review	
12/8		Exam 4	

The course schedule, policies, procedures, and assignments in this course are subject to change in the event of extenuating circumstances, by mutual agreement, and/or to ensure better learning.