

ACCT 3701 - Intermediate Accounting 1

Fall 2026 Syllabus, Section A01, CRN 43698,

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

M.S., Accounting, University of Notre Dame

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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
8/24	Chapter 1	Accounting: How Businesses Talk Numbers	Mod 1 Accounting Bites Mod 1 Homework Mod 1 Accounting in Action Mod 1 Quiz
8/31	Chapter 2	The Accounting Cycle, from Transactions to Trial Balance	Mod 2 Accounting Bites Mod 2 Homework Mod 2 Accounting in Action Mod 2 Quiz
9/7	Chapters 3 and 4	Reading Between the Numbers: Deep Dive into the Financial Statements	Mod 3 Accounting Bites Mod 3 Homework Mod 3 Accounting in Action Mod 3 Quiz

9/14	Chapters 7 and 8	Managing Liquidity: Cash, Credit, and Inventory	Mod 4 Accounting Bites Mod 4 Homework Mod 4 Accounting in Action Mod 4 Quiz
9/21	Chapter 5	Is a Dollar Today Worth Two Tomorrow?: Applying Time-Value of Money in Accounting	Mod 5 Accounting Bites Mod 5 Homework Mod 5 Accounting in Action Mod 5 Quiz
9/28	Chapter 14	The Costs of Borrowing: Accounting for Debt	Mod 6 Accounting Bites Mod 6 Homework Mod 6 Accounting in Action Mod 6 Quiz
10/5		Putting it All Together: Accounting as Storytelling	Mod 7 Accounting Bites Mod 7 Homework Mod 7 Accounting in Action Mod 7 Quiz

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.