

**Course:** AC 297P Principles of Accounting I  
**Professor:** TBD

**E-mail:**

**Textbook:**  
Walther, L. (2017). Financial Accounting 2018-

automatically receive a failing grade for the course.

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- The Accounting Cycle And Closing Process
- Reversing Entries
- Classified Balance Sheets
- Business Liquidity And The Operating Cycle
- Special Issues for Merchants
  - The Merchandising Operation — Sales
  - Purchase Considerations For Merchandising Businesses
  - Alternative Inventory System
  - Income Statement Enhancements
  - The Control Structure
- Cash and Highly-Liquid Investments
  - Cash Composition
  - Cash Management
  - Bank Reconciliation
  - Petty Cash
  - Trading Securities
- Accounts Receivable
  - The Costs And Benefits Of Selling On Credit
  - Accounting For Uncollectible Receivables
  - Alternative Approaches For Uncollectibles
  - Notes Receivable
- Inventory
  - The Components Of Inventory
  - Inventory Costing Methods
  - Perpetual Inventory Systems
  - Lower Of Cost Or Net Realizable Value
  - Inventory Estimation Techniques
  - Inventory Management
- Long-Term Investments
  - Intent-Based Accounting
  - Available-For-Sale Securities
  - Held-To-Maturity Securities
  - The Equity Method Of Accounting
  - Investments Requiring Consolidation
- Property, Plant, & Equipment
  - What Costs Are Included In Property, Plant, & Equipment?
  - Service Life And Cost Allocation
  - Depreciation

- Long-Term Notes
- Bonds Payable
- Accounting For Bonds Payable
- Effective-Interest Amortization Methods
- Bonds Issued Between Interest Dates, Bond Retirements, And Fair Value
- Analysis, Commitments, And Leases
- Corporate Equity Accounting
  - The Corporate Form Of Organization
  - Common And Preferred Stock
  - Treasury Stock
  - Stock Splits And Stock Dividends
  - Statement Of Stockholders' Equity

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Communication Methods...

Anytime you communicate with your professor, please allow up to 48 hours for a reply.

Correspondence received on Fridays and university holidays may not be addressed until the next regularly scheduled business day at UNA.

You may also call or drop by the office during regularly scheduled office hours. If these times do not work for you, please contact me for an appointment.