

**FINANCIAL ACCOUNTING – FALL 2005**  
**COLLEGE OF MANAGEMENT**  
**TAMKANG UNIVERSITY**

**INSTRUCTOR** 曹嘉玲 博士

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**COURSE AIM**

This course is intended to acquaint students with basic concepts of financial accounting. Specifically, this course is designed to help students understand the basic financial statements with the analysis of specific components of balance sheet, income statement, and statement of cash flows.

**COURSE MATERIALS**

Financial Accounting (5th edition) by Jerry Weygandt, Donald E. Kieso, and Paul D. Kimmel, Wiley, 2006.

**FORMAT OF CLASSES**

The majority of class time involves recitation, demonstration, discussion, and lectures on the assigned topics. The class will be conducted in a manner suitable to encourage student participation, consistent with the course objectives. The discussion of chapters and problems will focus on the significant points only. However, students are expected to read all assigned materials **before** coming to class.

You may also from time to time be given homework assignments that ask you to be a little more expansive in your thinking. One or more groups of students will go to the board and present a solution to an assigned problem. Students that are not presenting will be called on to correct, comment on, or verify a solution that is being presented. The purpose of this approach is to ensure that students keep up with the class.

**PERFORMANCE EVALUATION**

Your grade at the end of the course will depend on your ability to demonstrate your

understanding of the basic financial accounting concepts. The course grade will be determined as follows:

Class Participation	10%
Quizzes	30%
Midterm Exam	30%
Final Exam	30%
Total	100%

*Class Participation (worth 10% of total assessment):* Class participation will be based on students' contribution to class discussions during the lectures. Each time you make a positive contribution, you will be awarded one participation point. The student who has the highest number of participation points will be awarded full marks for class participation (10%). The other students will then be marked in relation to this student. Attendance to class does not constitute class participation. However, attendance is mandatory in this course.

*Quizzes (worth 30% of total assessment):* Four quizzes will be given during the semester.

*Midterm Test (worth 30% of total assessment):* A midterm examination will be held during the exam period (Nov. 14-20). Make-up tests will not be granted.

*Final Test (worth 30% of total assessment):* The final examination will be held during the exam period (Jan. 4-10). Make-up tests will not be granted.

The final grade for each student will be based on his/her cumulative score in each of the above areas of assessment. Students must satisfactorily complete all major tasks in order to pass the course.

## TENTATIVE OUTLINE

<b>Week</b>	<b>Date</b>	<b>Topic</b>
1	Sep. 15	Introduction to Course/Syllabus Overview Chapter 1 – Why Accounting Matters
2	Sep. 22	Chapter 1 – Why Accounting Matters
3	Sep. 29	Chapter 1 – Why Accounting Matters Chapter 2 – Understanding the Recording Process
4	Oct. 6	Chapter 2 – Understanding the Recording Process
5	Oct. 13	Chapter 2 – Understanding the Recording Process
6	Oct. 20	Chapter 3 – Adjusting Accounts Properly
7	Oct. 27	Chapter 3 – Adjusting Accounts Properly
8	Nov. 3	Chapter 4 – The Accounting Cycle Process
9	Nov. 10	Chapter 4 – The Accounting Cycle Process
10	Nov. 14-20	Midterm Exam
11	Nov. 24	Chapter 5 – Accounting for Merchandisers
12	Dec. 1	Chapter 5 – Accounting for Merchandisers
13	Dec. 8	Chapter 6 – Accounting for Inventories
14	Dec. 15	Chapter 6 – Accounting for Inventories
15	Dec. 22	Chapter 8 – Internal Control Systems and Cash
16	Dec. 29	Chapter 8 – Internal Control Systems and Cash
17	Jan. 4-10	Final Exam

*I wish you a productive semester and success in your studies.*