

FINANCIAL ACCOUNTING – SPRING 2006
COLLEGE OF BUSINESS
TAMKANG UNIVERSITY

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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): Six quizzes will be given during the semester. You get to drop your lowest test grade. If you miss a test, that test grade will be the one dropped. Specifically, you will be able to drop a maximum of two out of the six quizzes.

Midterm Test (worth 30% of total assessment): A midterm examination will be held during the exam period (April 17-23). Make-up tests will not be granted.

Final Test (worth 30% of total assessment): The final examination will be held during the exam period (June 14-20). 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

Week	Date	Topic
2	Feb. 20	Introduction to Course/Syllabus Overview Chapter 9 – Receivables Accounting
3	Feb. 27	Chapter 9 – Receivables Accounting
4	Mar. 6	Chapter 10 – Property, Plant and Equipment, Natural Resources, and Plant Assets
5	Mar. 13	Chapter 10 – Property, Plant and Equipment, Natural Resources, and Plant Assets
6	Mar. 20	Chapter 11 – Accounting for Liabilities
7	Mar. 27	Chapter 11 – Accounting for Liabilities
8	Apr. 3	No Class
9	Apr. 10	Chapter 11 – Accounting for Liabilities
10	Apr. 17-23	Midterm Exam
11	Apr. 24	Chapter 12 – Corporate Structure and Transactions that Affect Equity
12	May 1	Chapter 12 – Corporate Structure and Transactions that Affect Equity
13	May 8	Chapter 12 – Corporate Structure and Transactions that Affect Equity Chapter 13 – Accounting for Investments
14	May 15	Chapter 13 – Accounting for Investments
15	May 22	Chapter 14 – Cash Flow Statements
16	May 29	Chapter 14 – Cash Flow Statements
17	Jun. 5	Chapter 14 – Cash Flow Statements Chapter 15 – Analyzing Financial Statements
18	Jun. 12	Chapter 15 – Analyzing Financial Statements
18	Jun. 14-20	Final Exam

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

9 4 學 年 度 第 2 學 期 會 計 學 (一) 教 學 大 綱

適用於商、管學院非會計系會計學(一) 3/3 學分課程

第九章：Accounting for Receivables

全部講授。

第十章：Plant Assets, Natural Resources, and Intangible Assets

全部講授。(包括附錄)

第十一章：Liabilities

全部講授。(包括附錄 11A 及 11B)。

第十二章：Corporations: Organization, Stock Transactions, Dividends, and

Retained Earnings

全部講授。(包括附錄 12A 及 12B)

第十三章：Investments

全部講授。(不包括合併報表 P.605~P.608)

第十四章：The Statements of Cash Flows

全部講授。(附錄不考)

第十五章：Financial Statement Analysis

全部講授。

附 註：

(1) 本學年度用書：“Financial Accounting”，Kimmel, Weygandt, Kieso, 5th Edition, 2006。

(2) 考試範圍：期中考第九章至第十一章或第十二章
期末考第十二章或第十三章至第十五章