

INTERMEDIATE ACCOUNTING – FALL 2006
COLLEGE OF BUSINESS
TAMKANG UNIVERSITY

INSTRUCTOR: 曹嘉玲 博士

OFFICE: Ba 829

PHONE: (02) 2621-5656 ext. 2079

EMAIL: chao2002@mail.tku.edu.tw

COURSE AIM

The objective of this course is to acquaint students with a comprehensive knowledge of generally accepted accounting principles (GAAP), accounting theory, concepts, and financial reporting principles for public corporations. The course focuses on the preparation of analysis of business information relevant and useful to external users of financial reports.

COURSE MATERIALS

Intermediate Accounting (12th edition) by Donald E. Kieso, Jerry Weygandt, and Terry D. Warfield, Wiley, 2007.

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.

The assigned problems and exercises will be reviewed on an “as-needed” basis depending upon the professor’s perception of class needs and the complexity of the material involved. Students 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.

The only prerequisite for this course is completion of Financial Accounting. English

proficiency is also strongly recommended. If you need help, call on me during my office hours. Even if you do not need help, please feel free to stop by and say hello.

PERFORMANCE EVALUATION

Your grade at the end of the course will depend on your ability to demonstrate your understanding of the intermediate accounting materials. The course grade will be determined as follows:

Class Participation	5%
In-Class Group Activities	5%
Quizzes	30%
Midterm Exam	30%
Final Exam	30%
Total	100%

Class Participation (worth 5% 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 (5%). 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.

In-Class Group Activities (worth 5% of total assessment): Consistent with course format features outlined above, students' contribution to in-class groups will be evaluated during the semester. Students will work in groups on an assigned problem and present a solution to the class. The Group will be graded collectively on the quality of the group's overall presentation.

Quizzes (worth 30% of total assessment): Five 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. In any event, you will be able to drop one out of the five quizzes.

Midterm Test (worth 30% of total assessment): A midterm examination will be held during the exam period (Nov. 13-19). 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. 3-9). 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
1	Sep. 13-14	Introduction to Course/Syllabus Overview Chapter 1 – Accounting Standards and Financial Reporting
2	Sep. 20-21	Chapter 2 – Concepts Underlying Financial Accounting
3	Sep. 27-28	Chapter 3 – Understanding the Accounting Information System
4	Oct. 4-5	Chapter 4 – Examining the Income Statement
5	Oct. 11-12	Chapter 5 – Examining the Balance Sheet*
6	Oct. 18-19	Chapter 6 – Present Value Concepts and Measurement
7	Oct. 25-26	Chapter 6 – Present Value Concepts and Measurement Chapter 8 – Accounting and Reporting for Inventory: The Basics
8	Nov. 1-2	Chapter 8 – Accounting and Reporting for Inventory: The Basics Chapter 9 – Inventories: Valuation and Estimation Concepts
9	Nov. 8-9	Chapter 9 – Inventories: Valuation and Estimation Concepts
10	Nov. 13-19	Midterm Exam
11	Nov. 22-23	Chapter 10 – Property, Plant, and Equipment: Acquisition and Disposition
12	Nov. 29-30	Chapter 10 – Property, Plant, and Equipment: Acquisition and Disposition
13	Dec. 6-7	Chapter 11 – Property, Plant, and Equipment: Cost Allocation and Impairment
14	Dec. 13-14	Chapter 11 – Property, Plant, and Equipment: Cost Allocation and Impairment Chapter 12 – Concepts and Reporting Issues of Intangible Assets
15	Dec. 20-21	Chapter 12 – Concepts and Reporting Issues of Intangible Assets Chapter 18 – Recognizing Revenue
16	Dec. 27-28	Chapter 18 – Recognizing Revenue
17	Jan. 3-9	Final Exam

* We will discuss the statement of cash flows as we proceed to Chapter 23 next semester.

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