

**INTERMEDIATE ACCOUNTING – SPRING 2007**  
**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):* Six quizzes will be given during the semester. You get to drop two of your lowest test grades. If you miss a test, that test grade will be the one dropped. In any event, you will be able to drop two out of the six quizzes.

*Midterm Test (worth 30% of total assessment):* A midterm examination will be held during the exam period (April 30 - May 6). 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 21 - 27). 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	March 1	Introduction to Course/Syllabus Overview Chapter 18 – Recognizing Revenue
2	March 7, 8	Chapter 7 – Understanding Cash and Receivables
3	March 14, 15	Chapter 7 – Understanding Cash and Receivables Chapter 13 – Accounting and Reporting of Current and Contingent Liabilities
4	March 21, 22	Chapter 13 – Accounting and Reporting of Current and Contingent Liabilities
5	March 28, 29	Chapter 14 – Accounting and Reporting of Long-Term Liabilities
6	April 4, 5	National Holiday
7	April 11, 12	Chapter 14 – Accounting and Reporting of Long-Term Liabilities
8	April 18, 19	Chapter 15 – Accounting and Reporting of Stockholders' Equity
9	April 25, 26	Chapter 15 – Accounting and Reporting of Stockholders' Equity
10	April 30–May 6	<b>Midterm Exam</b>
11	May 9, 10	Chapter 16 – Accounting for Potential Equity Securities and EPS Reporting
12	May 16, 17	Chapter 16 – Accounting for Potential Equity Securities and EPS Reporting
13	May 23, 24	Chapter 17- Debt and Equity Investments
14	May 30, 31	Chapter 17- Debt and Equity Investments
15	June 6, 7	Chapter 17- Debt and Equity Investments Chapter 22 – Reporting Accounting Changes and Error Analysis
16	June 13, 14	Chapter 22 – Reporting Accounting Changes and Error Analysis Chapter 23 – Cash Flow Reporting
17	June 20	Chapter 23 – Cash Flow Reporting
18	June 21-27	<b>Final Exam</b>

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