

INTERMEDIATE ACCOUNTING – FALL 2007
COLLEGE OF BUSINESS
TAMKANG UNIVERSITY

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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.

Students may from time to time be given homework assignments that ask you to be a little more expansive in your thinking. 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 will also from time to time break into groups for purposes of doing in-class group assignments. 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 | 10% |
| In-Class Group Activities | 10% |
| Quizzes | 30% |
| Midterm Exam | 25% |
| Final Exam | 25% |
| 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.

In-Class Group Activities (worth 10% 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 25% of total assessment): A midterm examination will be held during the exam period (Nov. 12 - 18). Make-up tests will not be granted.

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

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