

INTERMEDIATE ACCOUNTING – SPRING 2008
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%
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 one 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 one out of the six quizzes.

Midterm Test (worth 30% of total assessment): A midterm examination will be held during the exam period (April 21–27). 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 16-22). 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	Feb. 21	Introduction to Course/Syllabus Overview Chapter 7 – Understanding Cash and Receivables
2	Feb. 28	No Class
3	March 6	Chapter 7 – Understanding Cash and Receivables
4	March 13	Chapter 13 – Accounting and Reporting of Current and Contingent Liabilities
5	March 20	Chapter 13 – Accounting and Reporting of Current and Contingent Liabilities Chapter 14 – Accounting and Reporting of Long-Term Liabilities
6	March 27	Chapter 14 – Accounting and Reporting of Long-Term Liabilities
7	April 3	No Class
8	April 10	Chapter 15 – Accounting and Reporting of Stockholders' Equity
9	April 17	Chapter 15 – Accounting and Reporting of Stockholders' Equity
10	April 21–27	Midterm Exam
11	May 1	Chapter 16 – Accounting for Potential Equity Securities and EPS Reporting
12	May 8	Chapter 16 – Accounting for Potential Equity Securities and EPS Reporting
13	May 15	Chapter 17- Debt and Equity Investments
14	May 22	Chapter 17- Debt and Equity Investments
15	May 29	Chapter 17- Debt and Equity Investments Chapter 22 – Reporting Accounting Changes and Error Analysis
16	June 5	Chapter 22 – Reporting Accounting Changes and Error Analysis Chapter 23 – Cash Flow Reporting
17	June 12	Chapter 23 – Cash Flow Reporting
18	June 16-22	Final Exam

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

九十六學年度第二學期 會計學系 會計學(二)教學大綱

第 7 章: Cash and Receivables

全部講授(含附錄 7A)

第 13 章: Current Liabilities and Contingencies

全部講授(同學可參考公報第 9 號「或有事項及期後事項之處理準則」)

P626-631 薪工部分及附錄 13-A(不考)

第 14 章: Long-Term Liabilities

全部講授(含附錄 14-A)

(簡介公報第 13 號「財務困難債務整理之會計處理準則」)

P691-693 資產負債表外融資簡介(不考)

第 15 章: Stockholder' s Equity

全部講授(含附錄 15A)

第 16 章: Dilutive Securities and Earnings Per Share

全部講授(含附錄 16A、16B)

(同學可參考公報第 24 號「每股盈餘」)

第 17 章: Investments

全部講授(含附錄 17A、17B、22A)

(同學可參考公報第 34 號「金融商品之會計處理準則」及第 36 號「金融商品之表達與揭露」)

第 22 章: Accounting Changes and Errors Analysis

全部講授

並簡介我國公報第 8 號「會計變動及前期損益調整之處理準則」

第 23 章: Statement of Cash Flows

本章僅討論公報第 17 號「現金流量表」

(同學可參考本章 section 1 現金流量表的編製)